

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI  
AUDIT REPORT OF PAY & ACCOUNTS OFFICE-07, PEERA GARHI, DELHI-63  
FOR THE PERIOD 2020-21 TO 2021-22**

**INTRODUCTION**

The Internal Audit Report on the accounts of **Pay & Accounts Office-07, DTC Depot, Peera Garhi, Delhi-63**, for the period **2020-21 to 2021-22** was conducted by the field Audit Party No. XIX comprising of Sh. Krishan Kumar, IAO/Sr.AO & Sh. Dinesh Kumar, Sr.AO. The audit was conducted between 27.06.2022 to 06.07.2022 (08 working days).

**AIMS AND OBJECTIVES**

Office of PAO-7 is the subordinate office of Principal Accounts Office and its Head of Department is Controller of Accounts, Delhi. For smooth functioning it has been divided into following five sections :-

1. **PRE CHECKS SECTION** : The bills are received in the PAO from 117 DDO's which are under the payment control of this PAO. The bills are first received in pre-audit section. In this section the bills are pre-audited, entered in Expenditure control Register under proper head, payment order is affixed on the bill and cheques are also prepared. The cheque is signed by the Pay & Accounts Officer. Then the cheque is collected by the DDO himself or through the cashier.
2. **ACCOUNTS SECTION** : Then the Bill is sent to the compilation section where all the bills received in a month are consolidated and booked in the compilation Register under proper head. At the end of the month, a statement of receipt and payment is sent to the Pr. Accounts Office by 5<sup>th</sup> Day of the next month. Long Term Advance Cases, uploading of income tax of concerned DDOs also deal in this section.  
  
Each month the DDO's reconcile the amount booked under various heads with this own record and discrepancy of misclassification, if any found is rectified by the PAO through Transfer Entry (TE). This TE is carried out in the compilation Register itself.
3. **PENSION SECTION** : The pension section received the pension cases from different DDOs who is going to retire on superannuation/death/voluntarily/ compulsory retirement. The PAO office scrutinizes the pension papers along with service book of the retiree and timely issues the authority for the payment of gratuity and other retirement benefits in time. After that prepares PPO and sends it to the CPAO. Revision cases of retiree also deal in this section.
4. **GPF SECTION**: The PAO prepares GPF statement of all the DDOs functioning under control of this PAO. Recasting cases related to GPF deal in this Section. Final Authority of GPF, Transfer Advice DLIS Cases also deal in this section.

5. NPS SECTION: All the issues related to New Pension Scheme are dealt in this section.

**H.O.D /H.O.O./ D.D.O's / CASHIERS**

The following officers have served as HOD/ HOO / DDO / Cashier during 2020-21 to 2021-22.

**HOS/HOO/DDO**

LIST OF HOO		
S.No	Name and Designation	Period
01	Sh. Vijay Nagpal, PAO	02.01.2020 to 06.09.2021
02	Sh. Deepak Kr. Sharma, PAO	07.09.2021 to till date

LIST OF DDO		
S.No	Name and Designation	Period
01	Sh. Sunil Kumar, AAO	24.11.2014 to 20.09.2021
02	Sh. Subhash Wadhwa, AAO	21.09.2021 to till date

**List of Cashier**

LIST OF CASHIER		
S.No.	Name and Designation	Period
01	Smt. Shalini, ASO	01.09.2019 to till date

**Expenditure of the Department for the period 2020-21 to 2021-22**

(Amount in Rupees)

S.No.	Year	Budget (in Rs)	Expenditure (in Rs)	Balance (in Rs)
04	2020-21	15700000	14890063	809937
05	2021-22	17543943	17282284	261659

**Vacancy Statement as on 31.03.2021:**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	0
2.	Group-B	04	03	01
3.	Group-C	23	12	11
	<b>Total</b>	<b>28</b>	<b>16</b>	<b>12</b>

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**Statutory Audit:**

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The Statutory audit of the Pay & Accounts Office-07, DTC Depot, Peera Garhi, Delhi-63 has been conducted up to 2020-21 by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of Pay & Accounts Office-07, DTC Depot, Peera Garhi, Delhi-63 for the period 2020-21 to 2021-22 was found satisfactory subject to the observations made in the Current Audit Report.

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## PART - I

Old AUDIT REPORT

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S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	1976-77	01	01	01	0
2	1986-89	01	01	02	0
3	2009-11	06	04	01,04, 05 & 06	02
4	2011-17	04	02	01 & 02	02
5	2017-20	04	02	02 & 04	02
Total		16	10		06

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries[Amount in rupees]		
			Raised (inRs.)	Amount Recovered/ Regularized	Balance (inRs.)
		NIL			






PART-I  
OLD REPORT  
(1976-2020)

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OLD REPORT

Part-I

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PARA No. 1

Replies to the paras of Internal Audit Report in respect of PAO-VII for the year 86-89

Part-I

Para - I (a)

(Old para 1 of 76-77) - Broadsheets of Long term advances

Reply: The broad sheet has been set right ~~maximus~~ and the voucher number and date with rate of interest chargeable stage wise is being shown in the same. Particulars of each sanction letter is now being shown in every case of HBA, Car and Motor cycle Advance.

There may be some cases in which the particulars are not given or left out due to the fact that advances were paid by other PAOs but at the time of issue of No demand certificate and verification of interest the copy of the original sanctions are obtained and particulars are noted in the Broadsheet. Moreover the rate of interest are subject to change as per order of Govt. from time to time. This point is also kept in view while calculating interest of long term advances.

In view of the position explained above this para may be dropped and treated as settled.

Para 1(b) - Missing credits in the Broad sheet

Reply: There are some cases in which credit columns are missing for a short period due to the fact that in Delhi Admn frequent transfers are made. When the officials are transferred to the payment control of other PAOs DDOs do not oblige in sending this intimation to the PAO for effecting transfer out the balances. In some cases pay bills of the staff are not submitted to the PAO in time either due to unauthorise absence of the official or proceeding on Extra Ordinary leave or due to non receipt of LFO from previous office.

This objections pertains to the period 77-79. The registers has been set right by way of issuing transfer advice to the concerned PAOs or by issuing No demand certificate at the time of retirement after deducting the balance amount from the Gratuity.

In view of the position explained above this para may be treated as settled.

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6/7/20  
Kishan Kumar



Para 1-C

Mistake in serial number of Bread sheet

Necessary correction in the serial numbers have been carried out and compliance will be shown at the time of next audit.

Para-1 (d) Non submission of breadsheet to PAO

New each entry i.e. of making the payment of LTA and issuing M.D.C. are being attested by the PAO.

Para-2

(old para-11)-

Recovery of leave salary amounting to Rs. 9-82 of Sh Chandrekha Prasad, Peen

Reply :

A sum of Rs. 10/- (rounded off) has been recovered from the official and Rs. deposited in the Bank vide challan dated 9-4-90.

Para-3 General Provident Fund ledger of Class IV staff Sh Mohan Lal.

Reply

Rs. 9/- on account of excess interest allowed in 77-78 has been adjusted in 78-79 and the correct balance of GPF was transferred to PAO-V at the time of his transfer. Incidentally the official was joined this PAO- in 2/90. It has been ensured from his pass book that correct balance has been taken into account.

Para-4

(old para No. 1 x) Payment without original voucher of firm

Reply

Generally the purchases are made from Super Bazar, Kendriya Bhandar or any authorised dealers. In the instant case the petty/lease purchases were made from local market. In some petty shops shop keepers do not keep any cash memo and in that case acknowledgement of the firm with the address are taken. The vouchers in question were pertains to 79-80 and the omission of the then PAO to obtain prescribed receipt/vouchers is regretted. It will be ensured that such omission do not occur in future. In view of the position explained above this Para may be treated as settled.

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Case 2  
P. 431/c

PARA NO. 2

Subject mentioned at  
the outer sheet of previous  
audit report and as  
per reply submitted  
by PAO Para may be  
settled.

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6/7/22

P. 431/c

9/10

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Page 3  
PDR No 03  
PARA NO. 1

AUDIT REPORT  
RT-II

13/26  
93

32/c

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Audit Memo No 1 Dated 03-10-2011

Sub :- Outstanding Contingent Advnaces amounting to Rs. 1.70 crores

As per the Rule 292(1) & (2) of General Financial Rules 2005, the Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:-

- (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it.
- (ii) The purchase or other purpose can not be managed under the normal procedures, envisaging post-procurement payment system.
- (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose.
- (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

(2) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance.

During the test audit of PAGE VII it was observed that the above provisions were not followed by the office. The contingent advance, register and a list of outstanding advances was provided by the office and the advances to the tune of Rs 1.70 crore is still due for adjustment. Some of these advances belong to the year 2004-05. Efforts may now be made for early adjustment of these advances and circumstances for non adjustment of these advances required elucidation to audit.

*Tabera fresh*  
*Sanjay*  
*Sanjay Kumar*  
*DAO - 19*

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Page 4  
PARA NO. 2

Audit Memo.No.2 Dated. 05/10/11

3/11  
Para (1) (2009-11)

Sub :- Non- Adjustment of LTC Advances of Rs.27,40,142/-

As per the LTC Rules when advance is taken the claim should be submitted within one month from the date of return journey, if not outstanding, advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further penal interest at 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged.

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The test check of LTC Register produced by the office to audit at spot shows that following LTC advances amounting to Rs.27,40,142/- (List attached) were lying unadjusted.

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It was noticed that neither the department submitted the adjustment bills of the above advances nor the office made any correspondence with the department to settle the advances in time. The PAO is requested to settle the above advances at the earliest under intimation to audit. Necessary steps are required at the earliest to settle the above advances under intimation to audit. The same actions are required in similar types of other cases.

Further, it has been noticed that the entries for contingent advance, LTC advance and medical advance are made in single register, whereas separate register should be maintained for each type of advance.

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of outstanding LTC Advances for the year 2006-2007

Annexure

Bill No.	Sn.	Date..	Name of the official	Name of the D.D.O.	Amount
1	349	17.08.06	Dr. Surender Singh	Sanjay Gandhi Memorial Hospital	21598/-
2	134	23.10.06	Sh. Chander Prakash	GBSSS Prashant Vihar	11610/-
3	671	09.11.06	Dr. Suresh Kumar Arora	Sanjay Gandhi Memorial Hospital	180000/-
4	149	23.11.06	Sh. Ashok Kumar	GSV Blk Pitam pura	25900/-
5	194	13.12.06	Sh. Sanjay Kumar	GBSSS Nangloi	6520/-
6	205	06.12.06	Sh. Rajesh Kumar	Sarv. Vid. C, Blk Saraswati Vihar	15000/-
7	134	05.12.06	Sh..B Sh. Sharma	SBV Sannoath	6840/-
8	163	28.12.06	Sh. Sandeep	G. Co-ed C, Blk Mangol puri	2241/-
9	269	20.03.07	Sh.R. Hemant	MHS	6000/-
				<b>Total</b>	<b>275709/-</b>

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List of outstanding LTC Advances for the year 2007-2008

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	138	18.09.07	Sh. Shree Bhagwan	GSSSV C, Saraswati Vihar	8500/-
				<b>Total</b>	<b>8500/-</b>

List of outstanding LTC Advances for the year 2008-2009

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	42	01.05.08	Sh. Mohan Shyam	SV Sharda Niketan	11920/-
2	268	16.01.09	-	Go Co- ed Vid Kailash Enclave	66850/-
3	14	01.04.08	Sh. A.K. Jain	SGMH	17000/-
4	9	08.04.08	Sh. K.P. Mallick	GBSSS Nithari	9924/-
5	135	03.05.08	Sh. Akyamna	SGMH	12200/-
				<b>Total</b>	<b>117894/-</b>

List of outstanding LTC Advances for the year 2009-2010

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	134	01.05.09	Smt. Mini Raju	Sanjay Gandhi Hospital	6890/-
2	56	26.05.09	Smt. Shashi Verma	G Co-ed C, Blk Mongoli Puri	66350/-
3	82	26.06.09	Sh. Vijay Kumar	Sarv. Vid. C, Blk Saraswati Vihar	11000/-



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4	22	02.07.09	Smt. Kalpana	SV Hiran Kudna	15690/-
5	9	08.07.09	Sh. Nandan Singh	GBMS Nithari	2068/-
6	49	13.08.09	Sh. Ramvir Singh	G. C-ed Sannoath	48348/-
7	117	28.08.09	Smt. Sunita Rani	S. C-ed Vid Sec. 8 Rohini	14100/-
8	150	26.08.09	Sh. Chander Singh	Distt. West B Vikas Puri	43553/-
9	151	26.08.09	Sh. Bhopal Singh	Distt. West B Vikas Puri	21776/-
10	669	14.12.09	Medical Officer.	CDMO (HQ) DHS Sec.13 Rohini	23850/-
				<b>Total</b>	<b>253625/-</b>

**List of outstanding LTC Advances for the year 2010-2011**

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	141	1.11.10	Sh. Budha Singh	GBSS, Avantika	93766/-
2.	171	9.12.10	Sh. Virender Kumar	GGSS, Siraspur	8707/-
3.	Nil	1.11.10	Sh.	GBSSS,	7138/-
4.	140	3.11.10	Sh. Sanjay Gupta	GBSS, Avantika	187531/-
5.	155	3.11.10	Sh. Shiv Kr. Tyagi	GBSS, Avantika	156276/-
6.	530	3.11.10	Sh. Sharvan Kr. Dhaka	CDMO,	49000/-
7.	263	11.11.10	Sh. Bimlesh	EO, West (B)	87500/-
8.	161	11.11.10	Sh. Rajpal Dabas	GBSS, Begumpur	114420/-
9.	163	11.11.10	Smt. Sushila Sharma	GBSS, Begumpur	114420/-
10.	1102	12.11.10	Sh. Kishore		50000/-
11.	246	29.11.10	Sh. Ashok Kumar	RTR Sv	50680/-
12.	245	29.11.10	Sh. Suresh Yadav	RTR SV	50680/-
13.	218	29.11.10	Sh Yad Ram Meena	GBSSS, No. 1 Nangloi	40500/-
14.	223	29.11.10	Sh. Jagroop	GBSSS, No. 1, Nangloi	58100/-
15.	221	29.11.10	Sh. Ravi Kant Pandey	GBSSS, No. 1, Nangloi	51400/-
16	213	29.11.10	Sh. Ramesh Kr.	GBSSS, No. 1, Nangloi	47200/-
17.	220	29.11.10	Sh. Hari Kishan	GBSSS, No. 1, Nangloi	31500/-
18.	219	29.11.10	Sh. Satish Chander	GBSSS, No. 1, Nangloi	53200/-

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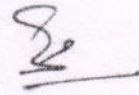


19	224	29.11.10	Sh. Laxmi Narain	GBSSS.No. 1, Nangloi	63000/-
20	222	29.11.10	Sh. M.K.Mishra	GBSSS.No. 1, Nangloi	51400/-
21	346	01.12.10	Sh Subhash Chander	GBSSS,No. 1, Najafgarh	63000/-
22	233	08.12.10	Sh. Shiv Kumar	Distt. N W B	64000/-
23	275	06.12.10	Sh. S. K. Arora	SGMH	49000/-
24	1239	13.12.10	Sh. Vijay Gupta	SGMH	53600/-
25	481	16.12.10	Sh. Omparkash		31275/-
26	1279	16.12.10	Sh. Rishi kumar	SGMH	31700/-
27	315	27.12.10	Sh. Jitender Sehgal	Fu Blk Pitampura	23284/-
28	314	27.12.10	Smt. Anita Arora	Fu Blk Pitampura	25492/-
29	343	04.01.11	Smt.Kirti Yadav	SV Sharda Niketan	89374/-
30	295	27.01.11	Sh. Mahabir Prasad	G. Co-ed SSS Kavita Colony Nangloi	5800/-
31	276	03.03.11	Sh. Rupesh Kumar	GBSSS Nithari	26028/-
32	274	03.03.11	Sh. Ashwani Kumar	GBSSS Nithari	17352/-
33	275	03.03.11	Sh. Ram Prabhas	GBSSS Nithari	21690/-
34	274	03.03.11	Sh. Neeraj jain	G.Co-ed SSS Nithari	51126/-
35	275	03.03.11	Sh. Hatender	G.Co-ed SSS Nithari	62236/-
36	310	23.03.11	Sh. Janak Kumar		1820/-
37	443	30.03.11	Sh. Rakesh Kumar		101219/-
				Total	208444/-

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Para N. 5  
PARA NO. 3

Audit Memo. No.3 Dated 05/10/11

21  
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27/c  
Para 2 (2009-11)  
24

**Sub :- Non- Adjustment of Medical Advances of Rs. 8,19,715 /-**

As per the Medical Rules when advance is taken the claim should be submitted within one month from the date of treatment, if not outstanding, advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further penal interest at 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged.

During the test check of Advance Register produced by the office to audit shows that following Medical advances amounting to Rs.819715/- (list given below) were lying unadjusted.

It was noticed that neither the department submitted the adjustment bills of the above advances nor the office made any correspondence with the department to settle the advances in time. The PAO is requested to settle the above advances at the earliest under intimation to audit. Necessary steps may be taken to settle the above advances at the earliest under intimation to audit.

**List of outstanding Medical Advances for the year 2007-2008**

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	285	23.02.08	Prem Chand		58500/-
				Total	58500/-

**List of outstanding Medical Advances for the year 2008-2009**

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	245	12.12.08			180000/-
2	284	24.12.08	Sh. Ajay Singh	GBSSS No.1 Najaf garh	180000/-
3	296	30.12.08		Distt Jail Rohini	81000/-
4	309	25.03.09	Sh. Ishwani Singh	G. Co-ed SSS C Blk Sultan Puri	82215/-
				Total	523215/-

**List of outstanding Medical Advances for the year 2009-2010**

Sn.	Bill No..	Date..	Name of the official	Name of the D.D.O.	Amount
1	108	17.09.09	Sh. Rajesh Kumar	SKV Dariya pur	180000/-
2	102	05.10.09	Sh. Tek Chand	G Co-ed SSS Nizam Pur	58000/-
				Total	238000/-

Grand Total 819715/-



Case No. 6  
 PARA NO. 4  
 PARA - 6

Audit Memo. No.10 Dated 13/10/11

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 23

Sub:- Discrepancy in Pay fixation of Sh. Harpal Singh, Peon.

During the scrutiny of pay fixation cases, it was noticed that in the case of Sh. Harpal Singh, Peon pay fixation is incorrect. The pay fixation of above official may be reviewed as per detail given below:-

S.No.	Name of Official & Designation	Period	Pay fixed as per sixth pay commission (in Rs.)	Pay to be fixed as per sixth pay commission (in Rs.)
1.	Sh. Harpal Singh, Peon.	01-01-2006	6060+1800	6060+1800
		01-07-2006	6300+1800	6300+1800
	Granted ACP wef 25.09.06	25-09-2006	6550+1800	6550+1800
		01-07-2007	6810+1800	6810+1900
		01-07-2008	7070+1800	7080+1900
		01-07-2009	7340+1800	7350+1900
		01-07-2010	Entry of Annual increment was not made in the service book	7630+1900
		01-07-2011	8210+1900	7920+1900

*Corrected*  
 6/1/22  
 Arisham Kumar  
 DAO-18

His Pay Fixation order may be reviewed after due verification of record. And if any overpayment was made may be recovered under intimation to the audit.

*Arisham Kumar*



Case No. 7.  
PARA NO. 5 PARA - 7

Audit Memo No.4 Dated. 12-10-2011

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Sub :- Non-release of withheld amount of gratuity of Rs. 1,68,680/-

As per the decision No. 2 below of Rule 64(8) of CCS Pension Rules in a case where no major recoveries are due, but 10% of the gratuity or Rs. 1,000 has been withheld because there might be un-assessed Government dues, or because gratuity has been provisionally paid or because last pay certificate has not been received, the with held amount automatically become payable on the expiry of the six months after retirement.

During the test check of Pension file and the Gratuity Register produced by the PAO-VII for the audit period 2009-11, it was found that the amount was withheld from the payment of gratuity amounting to Rs. 1,68,680/- a list of 23 such cases is enclosed.

Necessary steps are required to release the withheld amount at the earliest under intimation to audit.

*Settled & taken on 9/7/22*  
*Arjun Kumar*  
*PAO - U*







Law No 8  
PARA-6

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Sub- Improper maintenance of Broadsheet of long /Short term Advances.

During the test check of broadsheet of long term advances such as HBA and Scooter/Motor cycle advance for the year 2009-11, it has been noticed that the Broadsheet of above advances were not maintained properly. As per para No. 4.30.5 of Civil Accounts Manual for watching the recovery of these advances, a register and Broadsheet of advances for HBA/Scooter/motorcycle advances and interest thereon, should be maintained by PAO. All the recoveries effected from bills should be noted based on the schedule of recoveries in the respective pages of the broadsheet which should be totaled every month and agreed with the ledger figure in the compilation section. The following irregularities have been noticed -

1. Monthly recovery of advance and interest thereon were not entered in the broadsheet of HBA in relation of official as per annexure enclosed
2. Column no.3 of Form CAM-30 for sanction No. with date and sanctioned amount was found blank in r/o employees as per annexure enclosed.
3. Column no. 19 of Form CAM-30 for total recovery made during the year was not calculated.
4. Column no. 20 of Form CAM-30 for balance principal/interest at the end of the year was not calculated.
5. Broadsheet of Scooter/motor cycle/computer advance in r/o employees as per annexure enclosed was not maintained during the year 2009-11

*Called*

*Arjun Kumar  
DAO-18*

Similar other cases may be scrutinized at your own level and compliance may be shown to next audit.



Annexure			
S. No.	Name of the official	Amount sanctioned for HBA	Remarks
1.	Sh.Om Parkash ,Lab Asstt.	Rs.44,000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was found blank.
2.	Smt. Meena, PGT	Rs.3,40,000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was not recorded.
3.	Smt. Manju Vashisht. Drawing Tr.	Rs.325000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was not recorded.
4.	Sh. Attar Singh, PGT	Rs. 3,51,000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was not recorded.
5.	Smt. Raj Bala, PGT	Rs. 3,15,000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was not recorded.
6.	Sh. Surender Singh Dalal, PGT	Rs. 2,52,000/-	Recovery of HBA Installment, Col. No. 3 except amount of advance, Col. No. 19 & 20 was not recorded.
7.	Sh. Ram Kishan Verma, PGT	Amount sanctioned was not recorded	Recovery of HBA Installment, Col. No. 3, Col. No. 19 & 20 was not recorded.
8.	Sh. Sukhdav Singh , H/C	Rs. 2,40,000/-	Recovery of HBA Installment, Col. No. 3 except amount of HBA advance, Col. No. 19 & 20 was not recorded.
9.	Sh. U.P.S. Kainth, Asstt. Director	Amount of Interest on HBA was not recorded.	Recovery of Intt. Col. No.3 ,19 & 20 was not recorded.
10.	Dr. Narinder Singh, CMO	Amount of Interest on HBA was not recorded.	Recovery of HBA Intt., Col. No. 3 ,19 & 20 was not recorded.

*Copy*

*Surinder Kumar*

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S. No.	Name of the official	Amount sanctioned for MCA/Computer advance	Remarks
1.	Smt. Kamla, Principal	Rs. 1,38,000/-	All columns are found blank.
2.	Sh. Vinod kr., CMO	Rs. 1,20,400/-	No entry was made during the year 2009-11
3.	Sh. S.C.Makhija, CMO	Rs. 1,80,000/-	No entry was made during the year 2009-11
4.	Smt. Surinder Kaur, ANM	Rs. 27,600/-	
5.	Dr. D.S.Ram	Rs. 1,25,000/-	Entry for recovery of advance was not found recorded during the yea 2009-11.
6.	Sh. Shiv Kumar Mittal	Rs. 30,000/-	Entry for recovery of advance was not found recorded during the yea 2009-11.
7.	Dr. Amtabh Bhasin	Rs. 49820/-	Entry for recovery of advance was not found recorded during the yea 2009-11.
8.	Sh. Rakesh	Rs. 23,200/-	Entry for recovery of advance was not found recorded during the yea 2009-11.
9.	Sh. Dharam Vir, TGT	Rs. 30,000/-	Entry for recovery of advance was not found recorded during the yea 2009-11.

*(Signature)*  
 (Jasbir Kaur)  
 I.A.O. PARTY NO. II

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**PART- II**  
**Current Report (2011-12 to 2016-17)**

**PARA NO.1 (Ref. Memo No.04 Dated 17/11/2017)**

**Sub: Outstanding Contingent Advances amounting to Rs. 17.54 Crores.**

As per the Rule 292(1) & (2) of General Financial Rules 2005, the Head of the office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance.

During the test audit, it has been observed that following advances have been granted to the DDOs attached with PAO VII but have not been adjusted as per details given below

Financial Year	SGMH	DC(N/W)	DOE(Welfare Scheme of Students)	Total
2004-05	244607	110660		355267
2005-07		94160		94160
2006-07		1480387		1480387
2007-08		589036		589036
2008-09		737051		737051
2009-10		1919251		1919251
2010-11		897992		897992
2011-12		704562		704562
2012-13		1088916		1088916
2014-15	4428655			4428655
2015-16	519198	1426600	4612199	6557997
2016-17	2983493	1081000	152506534	156571027
Total	8175953	10129615	157118733	175424301

Necessary steps may be taken for early adjustment of these advances under intimation to audit.

*Reshwan Kumar*  
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**Sub: Non-release of withheld amount of gratuity of Rs.1103964/-**

As per the decision No.2 below of Rule 64(B) of CCS Pension Rules in a case where no major recoveries are due, but 10% of the gratuity of Rs.1000/- has been withheld because there might be un-assessed Government dues, or because gratuity has been provisionally paid or because last pay certificate has not been received, the withheld amount automatically become payable on the expiry of the six months after retirement.

During the test check of Pension file and the Gratuity Register produced by the PAO-VII for the audit period 2011-12 to 2016-17, it was found that the amount of Rs. 1103964/- was withheld from the payment of gratuity as per details given below :-

Sl. No.	PPO No	Name of the official/pensioner	DOR/DOD	Amount
1	676691200292	Sh Lal Shah Morjbi(Chowkidar), GGSSS No.1 Najafgarh	29/02/2012	23505/-
2	676691200537	Smt Satyawati W/w S Coed SSS C-blk Mangolpuri	30/04/2012	16355/-
3	<del>676691101478</del>	<del>Smt Raj Kumari Kapoor, Supdt, SU,FU Blk, Pitampura</del>	<del>22/10/2011</del>	<del>13405/-</del>
4	<del>676691201752</del>	<del>Sh Gursharan Singh, CDMO NW, Sec.13 Rohini</del>	<del>31/12/2012</del>	<del>235228/-</del>
5	676691101728	Sh Suresh Kr. Sharma, TGT G.Coed SSS, Gopal Park	24.12.2011	71458/-
6	676691300750	Lt. Sh Sunil Kr. Jain, Lab Asstt	04/05/2013	64224/-
7	676691400629	Smt. Rani W/o Late Sh Ram Singh, CDMO N/W Sec. 13 Rohini	04/02/2014	88440/-
8	676691400168	Mr Mahender Kr., TGT, Govt. Co-ed SSS B3 Paschim Vihar	28/02/2014	71649/-
9	676691600027	Late Sh Mandeshwar Paswan, GGSSS SV BLK Pitampura	10/09/2015	100000/-

Taken afresh in current audit report

Settled

Settled

Taken afresh in current Audit Report

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PAO-19

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10	676691401299	Sh Om Prakash Bhardwaj, TGT G.Co-ed SSS, Sec.XI Rohini	30/11/2014	73615/-	Taken a fresh
11	67669100401	Sh Chander Bhushan Singh Chauhan SU, C BLK, S. Vihar	31/03/2016	100000/-	Settled
12	676691600829	Lt Sh Tara Chand, Class IV, GGSSS Nithari	23/11/2015	78050/-	Taken a fresh
13	676691601099	Smt. Rafia Agtoon, PGT, G Co-ed SSS Rohini	31/08/2017	100000/-	Settled
14	67669150149	Late Sh Malik Mehto, Men Servant, SGMH Mangolpuri paid to Sh Vikas Mehto S/o Late deceased employee	06/05/2015	68035/-	Taken a fresh
			Total	1103964/-	

Necessary steps are required to release the withheld amount at the earliest under intimation to audit.

PARA-11  
PARA NO.3 (Ref. Memo No.06 Dated 22/11/2017)

Sub: Un-adjusted Medical advances.

During the test audit of records of medical advance given for the audit period, it has been found that Medical advances amounting to Rs.3775207/- drawn by different DDOs attached with PAO VII are still lying unadjusted till date. The detail of unadjusted advances is given below:-

Sl. No.	Token No.	Bill No. & Date	DDO Name	Amount
1	10666	104/ 4/8/2014	FU Block, Pitampura	229000/-
2	13025	148/26/8/2014	GBSSS Sec-16Rohini	180000/-
3	13180	155/27/8/2014	MHS	270000/-
4	16197	387/27/8/2014	CDMO	88538/-
5	20507	157/5/11/2014	GBSSS Nithari	243225/-
6	2651	23/12/5/2015	GBSSS Sec 16 Rohini	93500/-
7	12945	108/-----	Govt. Coed SSS Sec-16, Rohini	190000/-
8	17207	137-----	--- do ---	270000/-
9	32961	404/8/3/2016	SKV Nithari	200000/-
10	8650	132/29/6/2016	FU Pitam Pura	52430/-
11	10495	94-----	S Co-ed S. Vihar	360000/-
12	31371	370	SGMH	546000/-

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13		558	-do-	96584/- 625000/-
14	27325	538/21/12/2016	CDMO N/W Total	330930/- 3775207/-

Necessary steps may be taken for early adjustment of these advances under intimation to audit. Similar other cases may be reviewed and adjusted at HOO level.

PARA No.4(Ref Memo No. 07 dated 23/11/2017 & 7A dated 29/11/2017)

Sub: Un-adjusted LTC / TA ADVANCES.

As per CCS LTC Rules, Rule 14 "when advance is taken, the claim should be submitted within one month from the date of return journey, if not, the outstanding advance should be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest @ 2 % over and above of GPF interest on the entire amount of advance from the date of drawal, to the date of recovery will be charged"

During the test audit of PAO-VII, it has been noticed that advances drawn by the Departments remain with them for indefinite periods or adjustment bills not submitted by them in accordance with the provisions of the GFR and other connected orders. The details of unadjusted advances is as under:-

Sl.No.	Token No.	Bill No. & date	Name of the official Sh/ Smt.	Name of the DDO	Amount
1	3339	115	Anjana Suresh(SN)	SGM Hospital	32000/-
2	---	159	<del>Rajesh (SN)</del>	SGM Hospital	<del>130000/-</del>
3	---	158	<del>Jaswant Singh</del>	SGM Hospital	<del>163000/-</del>
4		169	<del>Rohit Kumar</del>	SGM Hospital	<del>125000/-</del>
5		168	Vashisth	SGM Hospital	98000/-
6		167	Rajiv Meena	SGM Hospital	<del>125000/-</del>
7	32315	265	<del>Jooli Garg</del>	SGM Hospital	<del>82566/-</del>
			Rajinder Singh	ShahababDairy	82566/-
			TGT		
8	2826	78/14.8.15	Jitender Kr. Steno	SGM Hospital	13000/-
9	4793	160/27.05.15	Ravi Yadav	SGM Hospital	33088/-
10	4798	156/27.5.15	Maksood	SGM Hospital	82125/-
11	5469	22/04.05.15	Bani Singh	SBV Nithari	89555/-
12	24797	195/05/12/16	Sushil Kr.Sharma	GBSSS Begumpur	200243/-

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Para-4 (2011-17)



13	35296	342/8.3.17	Shail Babu	SKV Karala	64567/-
14	20621	5.11.14	Surender Kr M/T	DC Office Kanjhawala	5616/-
15	4974	33/26.5.14	N.K. Tripathi	GBSS Alipur	43470/-
16	5911	38/26.5.14	Shalini Verma	SKV Karala	33089/-
17	10081	25.7.14	Manak Michelangal	Avantika GBSS Sec.I	37710/-
18	13139	26/26.8.14	Laxmi Talwar	GSKV Jawlapuri	71028/-
19	26744	224/8.12.14	Pradeep Kumar	G.Co-ed Sultanpuri	115390/-
20	1946	170/13.5.15	Shakuntla Sindi	<del>GGSS SU Block</del>	<del>70179/-</del>
21	11637	134/14.8.15	Rohtas Singh Dabas	<del>DDO Code 32055</del> Pitampura Rohini	<del>72530/-</del>
22	19615	181/26.10.15	Madan Mishra	<del>DDO Code 32046</del>	<del>103658/-</del>
23	19616	182/26.10.15	Upendar Narayan Mehto	<del>Do--</del>	<del>62105/-</del>
24	19617	183/26.10.15	Punit Kumar	<del>Do--</del>	<del>82807/-</del>
25	19618	184/26.10.15	Raghubir Singh	<del>Do--</del>	<del>82807/-</del>
26	19619	185/26.10.15	Vivek kr. Vashisth	<del>Do--</del>	<del>62105/-</del>
27	19614	173/26.10.15	Deepak Kumar	<del>DDO Code-32038</del>	<del>62105/-</del>
28	6611	10/25/5/16	Sharuti	DDO Code 709027	69200/-
29	9958	98/12.7.16	Sudesh Geol TGT	DDO Code 032061	36773/-
30	13261	172/14.7.16	Rajini, Asstt Teacher	<del>DDO CODE 032029</del>	<del>82440/-</del>
31	14812	165/	Naresh Kumar	GSBV K BLKDDO CODE 32417	199908/-
32	32253	298/	Neelu Puri	G. Co-ed SV Karala 032050	22410/-
33		170/	Kamlesh	SGMH	130000/-
34	5470	23/4.6.15	Ram Prakash	SBV Nithari	109687/-
35	10906	108/11.8.15	Pawan Kumar	<del>GBSS Sec.16 Rohini</del>	<del>967061/-</del>
36	21260	149/9.11.15	Sudeshwari	GBSS(JJC) Nangloi	64703/-
37	3477	27/21.4.16	Neeraj Arora. TGT	-	26745/-
38	33999	312/6.3.17	Virender Dabas AT	S. Co-ed SSS Mangolpuri	60376/-
39	34000	311	Smt Samitra Bama TGT	S. Co-ed SSS Mangolpuri	138648/-
40	36383	313	Anurag Pandey	<del>G. Co-ed SU Sec</del> Rohini	<del>290000/-</del>
41	2538	27	Saroj Kumar Rohilla	<del>SKV Qutab Garh</del>	<del>76608/-</del>
42	1946	170/13.5.15	Shankuntla Sindi	GGSS SU Block Pitam Pura	70174/-
43	7004	47/8.7.15	Rajwati	SKV Sultan Puri	108660/-
44	17479	187/9.10.15	-	GSBV K (DDO Code 032417)	201175/-
45	7003	46/3.7.15	-	-	11788/-
46	13342	83/14.8.15	-	G Co-ed SU Sec3 Rohini	20550/-
47	1672	24	S.P. Mandal	GBSS SU BLK Pitampura	33090/-
48	2561	25	Vikas Solanki	DDO Code 03058	66174/-

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49	2563	24	Rajesh	DDO Code 03058	99268/-
50	4835	32	N.K. Tripathi	Alipur	59000/-
51	5675	43	Alpana Jain	<del>Sec. 8 Rohini</del>	<del>66175/-</del>
52	5600	47	Harish Gupta	Sec. 6 Rohini	33970/-
53	11535	119	Smt. Pushpa Hans	<del>FU Piitampura</del>	<del>66020/-</del>
54	11534	117	Sangmitra Chandra	<del>FU Piitampura</del>	<del>66020/-</del>
55	13524	161	Vijender Mohan	Avantika	97796/-
56	12903	149	Anil Prakash Yadav	DDO code 032028	97272/-
57	13929	152	Chander Mohar Prasad	DDO code 032028	14922/-
58	18439	255	Anjana Rani	Sec 6 Rohini	21231/-
59	23932	204	Poonam Rani	Sonia Vihar	83080/-
60	23933	227	Geeta Taneja	Sonia Vihar	83080/-
61	22182	189	Preeti Kaushik	Sec.11 Rohini	34000/-
62	21750	212	Vinod Kuma Sharma	K BLK Mangolpuri	54452/-
63	26803	177	Yogesh Dutt	SKV Nithari	67126/-
64	31257	359	Ajit Kr. Supdt.	C BLK Mangolpuri	10215/-
65	775	24	dt Mahender Solanki	DGMH	14000/-
		12.04.2012			
66	3380	27 dt. ---	Tarif Singh	GBSSS No.2 Najafgarh	134163/-
67	3757	33---	Surender Singh	GS Co-ed Milakpur	143729/-
68	5291	53	Shashi Bala	Distt N/W	44280/-
69	5964	138	dt Sharwan Kuma Dhaka	CDMO	76500/-
		29/5/2012			
70	6023	156	Ashok Jawla	SGMH	54000/-
71	6475	51	Anju Taneja	GBSSS No.2 Najafgarh	76064/-
72	6476	52	Seema	DDO Code 032148	76064/-
73	6796	65	Savita Sharma	GBSSS No.2 Najafgarh	56938/-
74	6794	66	Archana Sharma	GBSSS No.2 Najafgarh	42703/=
75	7730	50	Manju Singh	GBSSS No.2 Najafgarh	59162/-
76	7507	55	Parvesh Kumar	GBSSS No.2 Najafgarh	55156/-
77	7508	54	Savitri Davi	GBSSS No.2 Najafgarh	25364/-
78	759	53	Madhu Bala	GBSSS No.2 Najafgarh	92965/-
79	8655	266	Pratibha Sharma	SGMH	72180/-
80	12525	54	B. P. Sharma	GBSS Dhansa	62359/-
81	12526	55	Surender Singh yadav	GBSS Dhansa	62359/-
82	12527	56	Ashok Kumar Yadav	GBSS Dhansa	62359/-
83	12528	57	Lal singh	GBSS Dhansa	31180/-
84	12589	58	Ram Bilas	GBSS Dhansa	93539/-
85	14799	104	Vipin Kr. Gupta	GBSSSDharampura	143726/-
86	14966	83	Munshi Lal	GBSS Dhansa	62359/-
87	14967	107	Tara Singh	GBSSSDharampura	63756/-
88	14968	108	Pursotam	GBSSSDharampura	79695/-
89	14979	106	Brejesh Kr. Gupta	GBSSS Dharam pura	31878/-
90	14980	105	Pushpendra Singh	GBSSSDharampura	51057/-
91	14998	150	Kadam Singh	GBSSS No.2 Najafgarh	79650/-

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Statement of Outstanding AC Bills as on 31.03.2020 in r/o PAO-07

Name of Agency	Bill No.	Dated	Amount
M/s HLL Lifecare Ltd.(DDO-053001)	255	07.07.2017	9333661
Half Way / Long Input Stay Home(055136 )	05	14.12.2017	20000
A & A periodical Subscription Agency Pvt Ltd.(053001)	465	27.09.2018	1551570
Indraprastha(055136)	85	15.11.2018	8500
EVMs & VVPAT Advance Delhi to Hyderabad(014010)	215	19.12.2018	100000
Delhi State Bharat Scouts & Guides(705025)	172	02.1.2019	47880
National Study & Training Camp for Scouts (705014)	204	02.01.2019	47880
Delhi State Bharat Scouts & Guides	215	31.01.2019	47880
Delhi State Bharat Scouts & Guides Delhi State Bharat Scouts & Guides	218	21.02.2019	47880
Delhi State Bharat Scouts & Guides	289	07.03.2019	47880
DTU(014010 )	17	16.04.2019	30000
Payment to Polling Party for Lok Sabha Election 2019 (014010)	33	09.05.2019	345200
Payment to ARO and DEO ,SDM(East)PC -05(014010)	37	12.05.2019	650000
Providing of Broadband facilitation under PC -05(014010)	50	21.02.2019	38720
M/s HLL Lifecare Ltd.(053001)	267	01.08.2019	608714
DC North West (TA on Transfer)(080001)	202	27.08.2015	103900
Distt North West B(032005)	274	17.09.2019	450000
RDC-1 (Summer Camp)(035016)	52	20.09.2019	331042
RDC-2 NCC GP HQ (C)(035016)	53	10.10.2019	331042
SNIC(035016)	54	10.10.2019	17569
Ganesh Diagnostic and Imaging Centre Pvt. Ltd	97	15.11.2019	47214
7 Delhi Batallian NCC(035016)	73	19.11.2019	290000
7 Delhi Batallian NCC(035016)	80	26.11.2019	85000
7 Delhi Batallian NCC(035016)	78	26.11.2019	101944
DDO 32005 Sports Bill Distt. North West	431	11.12.2019	450000
DDO 32005 Sports Bill Distt. North West	432	11.12.2019	450000
7 Delhi Batallian NCC(035016)	88	17.12.2019	4520
Jt. CEO (014010)	0335	07.01.2020	400000
Election Commission Indiaddo, Jt ceo	347	14.01.2020	120000
Advance payment to PC-05 & AC-010(014010)	352	19.01.2020	450000
Distt North West(032005)	366	31.01.2020	700000
Distt North West(032005)	368	04.02.2020	710000
Distt North West(032005)	367	01.02.2020	30000
Advance to polling parties Jt CEO(014010)	371	05.02.2020	7955900
Advance for counting staff(014010)	374	10.02.2020	252400
Advance for mental maths quiz(032005)	530	29.01.2020	125712
Advance education teacher(032005)	535	13.02.2020	25699
Advance for DTC Bus Hiring for corona(053001)	935	30.03.2020	157500
<b>TOTAL</b>			<b>26515207</b>

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It is suggested that sincere efforts may be made in this regard to adjust the pending bills under intimation to audit. Other similar cases if any may also be reviewed accordingly.

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~~Page No. 11~~ Page No. 6  
**PARA No.03: LTC Advance lying unadjusted amounting to Rs. 2744613/-**  
 (Reference Observation Memo No.04 Dated 05.03.2021)

9

During the test check of LTC Advance register, it has come into notice that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-07, GNCT of Delhi.

As per CCS LTC Rule 15(vi), when an advance has been drawn by any Govt. Servant, the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it comes into the notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-07, has not submitted LTC Adjustment Bills. Detail of some of the advances is as under:-

S.No	Token NO	NAME	Bill NO.	DATE	DEPTT.	AMT	
1	<del>13947</del>	<del>Rohtash Singh</del>	140	15.09.17	Education	84706	Settled
2	<del>13947</del>	<del>Devender Gopal</del>	140	15.09.17	Education	112940	Settled
3	<del>19522</del>	<del>Naresh Kumar Sharma</del>	120	07.11.17	Education	103043	Settled
4	28806	Harinder Singh	132	12.02.18	Education	75215	
5	<del>938</del>	<del>Satya Narayan Jain</del>	23	16.05.18	Education	83678	Settled
6	11036	Narender Singh	80	06.08.18	Education	186451	
7	15824	Purushtam Prakash	126	NA	Education	113686	
8	15825	Ravinder Kumar	127	NA	Education	149862	
9	22338	Ajeet Singh Malik	174	NA	Education	152550	
10	25998	Sushil Kumar	267	24.12.18	Education	157914	Settled
11	19333	Ramesh Kumar	98	13.11.19	Education	161179	Outstandy
12	<del>4861</del>	<del>Dinesh Kumar</del>	76	06.06.17	CDMO	64249	Settled
13	<del>8870</del>	<del>Mahesh Kumar</del>	163	29.07.17	CDMO (NW)	29228	Settled
14	26316	C. Udai Kumar	852	17.01.18	DC NW	40000	
15	31268	Duli Chand Meena	199	07.03.18	Education	37607	
16	31266	Devender Singh Dabas	200	07.03.18	Education	94019	
17	32230	Rakesh Saini	212	16.03.18	Education	100804	
18	18666	Harshahay Meena	162	29.10.19	Education	32922	
19	15098	Kusham Ojha	124	01.10.19	Education	54445	
20	<del>18085</del>	<del>Raj Kumar</del>	96	23.10.19	Education	171256	Settled
21	23136	Raj Rani	798	NA	S G M Hospital	95000	
22	28703	Sanjay Kumar	93	09.02.18	Education	139194	
23	<del>1573</del>	<del>Najam Zabed</del>	15	10.05.18	Education	28000	Settled
24	2939	Laxman Singh Aggarwal	21	03.05.18	Education	16259	
25	16093	Sanjay Sharma	183	16.10.18	Education	40000	
26	<del>24837</del>	<del>Surender Kumar</del>	522	02.01.18	CDMO (NW)	134000	Settled
27	<del>24836</del>	<del>S C Garg</del>	510	02.01.18	CDMO (NW)	67000	Settled
28	25488	Shashi Bala	105	08.01.18	PAO-XXV	96346	
29	<del>22434</del>	<del>Dr. Prashaur Aggarwal</del>	471	05.12.18	CDMO NW	23282	Settled

Total Amt - 2744613 -  
 out settled - 1159074 -  
 outstandy Amt - 1585539 -

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*Prashant Kumar*  
 PAO-19



30	23911	Dr. Pulak Chandra	555	18.12.18	CDMO NW	43690
31	26200	P N Sahay	467	17.1.20	CDMO NW	56088
TOTAL						2744613

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The above mentioned advances may be settled on priority basis and compliance be shown to audit. Other similar cases may also be reviewed accordingly.

**PARA No.04: Non-release of withheld amount of Gratuity of Rs.10,52,027/-.**


MAA No.12

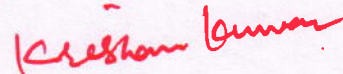
(Reference Observation Memo No. 06 Dated 09.03.2021)

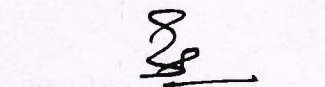
As per rule 64(8) read with the decision no. 2 of CCS Pension Rules in case where no major recoveries are due, but 10% of the gratuity or Rs. 1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because Last Pay certificate has not been received, the withheld amount of gratuity shall automatically become payable on the expiry of the six months after retirement. The GOI instructions also states that the Head of Office (or the office issuing the pension and gratuity payment orders) shall indicate in the orders granting a provisional gratuity (or the final Gratuity Payment Order) itself the amount of gratuity withheld and add further that the withheld amount shall be released by the officer disbursing the pension officer disbursing the pension without further instructions on the expiry of the period of six months from the date of retirement, unless instructions for the recovery of the specified sum or sums from the withheld amount are issued with aforesaid period.

During the scrutiny of record pertaining to DCRG of PAO-VII, it has been found that there are 03 cases in the year 2017-18, in which the withheld amount of gratuity Rs. 213737/- , 02 cases in the year 2018-19 in which the withheld amount of gratuity Rs. 271360/- and 06 cases in the year 2018-19 in which the withheld amount of gratuity Rs. 566930/- on account of Government Accommodation and CAT order (Annexure A) and the same have not been released so far. Withheld amount pertaining to previous years pending with the PAO are also to be scrutinized/clear within the time frame.

PAO should take the matter with concerned departments, and ascertain the status of such withheld gratuity so that the undisputed withheld amount of gratuity could be released

  
(Manju Rani Pal)  
AAO  
Audit Party No.01

  
Keshav Kumar  
DAO-12

  
(Shyam Sunder Dhingra)  
AO/IAO  
Audit Party No.01



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**Current Audit Report**

During the course of current audit, 09 Memos have been issued to **Pay & Accounts Office-07, DTC Depot, Peera Garhi, Delhi-63** for the period 2020-21 to 2021-22, out of 10 observation Memos, 06 Memos were fully settled on the spot on the basis of recovery/reply made by the school. Remaining 04 observation Memos have been converted into 03 Para & 01 TAN.

**Details of Current Recovery:-**

S.No.	Memo No.	Raised	Details of Recoveries [amount in rupees]			Incorporated in Para No.
			Recovered on Spot	Recovery verified	Balance	
1	3	19204	0	0	19204	PARA-01
2	7	103816	0	103816	0	
	<b>Total</b>	<b>123020</b>	<b>0</b>	<b>103816</b>	<b>19204</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the **Pay & Accounts Office-07, DTC Depot, Peera Garhi, Delhi-63** for the period 2020-21 to 2021-22. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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**(Krishan Kumar)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**



PART-II

CURRENT AUDIT REPORT (2020-21 to 2021-22)

**Para-01 : Wrong Pay fixation in respect of Sh. Vidyanand, Sr. Assistant and recovery of Rs. 19204 /- ( Audit Memo No. 3 Dated: 29.06.2022).**

As per rule, at the time of grant of MACP, the officials are entitled to one increment equal to 3% of the sum of the pay in the pay band and existing G.P. in terms of Rule 13 of CCS (Revised Pay) Rules, 2008. However, at the time of actual promotion of those officials who got MACP, if it happens to be in a post carrying higher G.P. than no pay fixation would be available and only difference of G.P. would be made available in terms of DOPT Circular No.35034/3/2008-Estt.(D) dated 19.5.2009 which was further clarified vide Services Department (Services-I Branch) Circular No.20/17/2015/S-I/Lit./1135-1137 dated 13.4.2016.

During the test check of Service Book of Sh. Vidyanand, R. Assistant, it is observed that pay of the official has been wrongly fixed at the time of promotion to the post of Sr. Assistant. i.e. 03.08.2021 and his pay is to be fixed w.e.f. 03.08.2021 onwards as per details below:

Pay as per service book record as on 02.08.2021 Rs. 37200/-

Particular	Pay fixed by Deptt.(Rs.)	Pay fixed as per audit (Rs.)
Pay as on 02.08.2021	Rs. 37200	Rs. 37200
Pay fixed as on 03.08.2021 at the time of promotion to the post of Gr.-III (DASS)	Rs. 38600	Rs. 37500
DNI		01.07.2022

Department may recover Rs.19204/- **Annexure A** enclosed after due verification of facts and figures. Similar type of other cases may also be got reviewed at DDO/HOO level.

**PARA:-2: Non-release of withheld amount of Gratuity of Rs.1639849/-.**  
(Audit Memo No. 8 Dated: 04.07.2022)

During the scrutiny of records and as per details provided by Pay & Accounts Office, it has been observed that there are DCRG withheld cases as per details given below:-

**Part A (2020-22)**

S.N.	Name & Designation/PPO No.	Department/DDO Code	Date of withheld	Amount withheld(Rs.)
1	Harish Chander Joshi, Lab Asstt. /676692100702	SBV Peera Garhi (032886)	31.05.2021	81660 -
2	Geeta Jevan, Lab Tech./676692200763	SGMH Mngol Puri (053001)	31.05.2021	145926 -

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		<b>Total</b>		<b>227586</b>
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**Part B**

Withheld amount lying with PAO for the period 2009 to 2020 observed by previous audit teams as per detail given below:-

**2009-11**

S. No	Date of Issue of PPO/PPO No.	Name of Employee	Amt. of Gratuity
1	29/05/2009	Sh. Prahled, sweeper	1000 ✓
2	29/05/2009	Sh. Rishi Parkash, TGT	1000 ✓
3	25/05/2009	Sh. Shyam Lal, Supdt.	1000 ✓
4	29/05/2009	Sh. Ram Avtar Sharma, Head clerk	1000 -
5	16/06/2009	Sh. Chandan lal Verma, TGT	1000 ✓
6	24/03/2009	Sh. Balwan Singh Hooda, Supdt.	1000 ✓
7	06/08/2009	Smt. Veena Bhalla, ANM	1000 ✓
8	22/10/2009	Sh. Bhagwan singh, TGT	3200 ✓
9	25/08/2009	Sh. Shiv ji, Sweeper	2000 ✓
10	19/08/2006	Sh. Jagbir Dahiya	1000 ✓
11	15/09/2009	Smt. Jag Roshni, Tr.	2000 ✓
12	22/12/2009	Sh. Kashmiri Lal, OT	1000 ✓
13	22/10/2009	Sh. Lal Jeet Singh, PGT	5000 ✓
13	30/09/2009	Smt. Khazani Devi, TGT	1000 ✓
14	23/09/2009	Smt. Man Kaur, Drg. Tr.	2000 ✓
15	11/09/2009	Smt. Kanwal Jit Kaur, ANM	2000 ✓
		<b>Total</b>	<b>26200</b>

**2011-17**

S. No	Date of Issue of PPO/PPO No.	Name of Employee	Amt. of Gratuity
1	676691200292	Sh. Lal Shah Morjbi (Chowkidar) GGSSS No. 1 Najafgarh (29/02/2012)	23505 ✓
2	676691200537	Smt. Satyawati W/w S Coed SSS C- blk Mangolpuri (30/04/2012)	16355 ✓
3	676691101728	Sh. Suresh kr. Sharma, TGT G.Coed SSS, Gopal Park (24/12/2011)	71458 ✓
4	676691300750	Lt. Sh Sunil Kr. Jain, Lab Asstt (04/05/2013)	64224 ✓
5	676691400629	Smt. Rani W/o Late Sh Ram Singh, CDMO NW sec. 13 Rohini (04/02/2014)	88440 ✓
6	676691400168	Mr Mahender Kr., TGT, Govt. Co-ed SSS B3 Paschim Vihar (28/02/2014)	71649 ✓
7	676691600027	Late Sh Mandeshwar Paswan, GGSSS SV BLK Pitampura(10/09/2015)	100000 ✓
8	676691401299	Sh Om Prakash Bhardwaj, TGT G.	73615 ✓

✓

✓



		Coed SSS, Sec XI Rohini (30/11/2014)	
9	676691600829	Lt Sh Tara Chand, Class IV, GGSSS Nithari (23/11/2015)	78050 ✓
10	67669150149	Late Sh Malik Mehto, Men Servant, SGMH Mangolpuri paid to Sh Vikas Mehto S/o Late Deceased employee (06/05/2015)	68035 ✓
		Total	655331
<b>2017-20</b>			
<b>S. No</b>	<b>Date of Issue of PPO/PPO No.</b>	<b>Name of Employee</b>	<b>Amt. of Gratuity</b>
1	676691700482	Sh. Shiv Raj, Tech, Asstt. (2017-18)	89982 ✓
2	676691700918	Sh Milap Chand, Supdt. (2017-18)	5000 ✓
3	676691800940	Late Sh. Hemwant Singh Bhandari, SCC/Dresser (2018-19)	19360 ✓
4	676691900091	Sh. Randhir Singh Grewal, Pharm. (2018-19)	252000 ✓
5	676691901063	Sh. Vijay Pal, UDC (2019-20)	66150 ✓
6	676691901366	Late Smt. Lata Vyas, V.PL. (2019-20)	200000 ✓
7	676691901366	Sh. Shyam Sunder , H/C, Stat. Officer (2019-20)	98240 ✓
		Total	730732
		<b>G.Total</b>	<b>1412263</b>

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**PARA:-3 Non adjustment of AC Bills amounting to Rs.24797827/-.**  
(Audit Memo No. 06 Dated: 01.07.2022)

Rule 118 of Receipt & Payment Rules stipulates that money drawn on abstract contingent bills for payment of advances should be adjusted with in a period of one month from the date of drawal . .

During the test audit PAO-07, it was observed that number of contingent advances were issued to the different attached DDOs for various purpose, but the adjustment of these advances were not made, resulted non-adjustment of contingent advances to the tune of Rs.24797827/-(including previous audit upto 2020) as per the details below:-.

Statement of Outstanding AC Bills for the period upto 31.03.2022 in r/o PAO-07:-

Name of DDO	Period	Amount ( Rs.)
DC NW	2004-05	110660 ✓
DC NW	2005-06	94160 ✓
DC NW	2006-07	1480387 ✓
DC NW	2007-08	589036 ✓
DC NW	2008-09	737051 ✓
DC NW	2009-10	1919251 ✓



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DC NW	2010-11	897992	✓
DC NW	2011-12	704562	✓
DC NW	2012-13	1088916	✓
SGMH	2015-16	6000	x
DC NW		1482093	✓
DC NW	2016-17	206000	x
SGMH	2017-18	9333661	✓
SGMH		1551570	✓
Half way home	2018-19	8500	✓
SGMH	2019-20	608714	✓
Jt CEO NW		2893920	
DC NW	2020-21	511200	
NCC	2021-22	124154	
Education		450000	
<b>Total</b>		<b>24797827</b>	

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

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(KRISHAN KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX



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**PART-III**  
**(TEST AUDIT NOTE)**

**TAN:-1- Cheques lying un-cleared. (Audit Memo No. 10 Dated: 04.07.2022)**

As per detail provided PAO-07 from Compact system for the audit period 2020-21 to 2021-22, cheques were lying un-cleared details of which are given below :-

<b>Financial year</b>	<b>No. of Cheques lying un-cleared</b>
2017-18	2224
2018-19	115
2019-20	151
2020-21	210
2021-22	230
<b>TOTAL</b>	<b>2930</b>

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

  
**(KRISHAN KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**

