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**DIRECTORATE OF AUDIT, GOVT. OF NCT DELHI
DELHI SECRETARIAT, NEW DELHI – 110002**

Sub:- Inspection Report on the test audit Pay And Accounts Office-09,Old Secretariate, Delhi for the period 2017-2020.

INTRODUCTION:-

The accounts of the **Pay And Accounts Office-09,Old Secretariate, Delhi** for the period 01-04-2017 to 31.03.2020 were test audited by audit party no. 03 consisting of Sh. Vipul Kapoor, AO/IAO and Smt. Pooja Sehgal, Asstt. Accounts Officer w.e.f. 01-12-2020 to 09-12-2020 (07 working days)

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

AIMS AND OBJECTIVES (FUNCTIONING OF PAY A& ACCOUNTS OFFICER-IX)

Pay & Accounts Office-IX is located in Old Sectt., Delhi. It makes arrangements of pay & allowances for **142 DDOs** i.e. Delhi Legislative Assembly, PAO-IX, Dte. Of Education (HQ), Dist. North (DoE), Dist North West-A (DoE), Hospitals, Sports Branch (DoE), Board of Technical Education, Higher Education, Govt Schools, Aryabhat Instt. Of Technology, NCC of GNCT of Delhi etc.

Pay & Accounts Office-IX has three sections:

- 1. Pre-Check Section:** The Pre-Check section of PAO deals with passing of all types of bills includes salaries, contingencies, advance bills etc. and issuance of cheques to the concerned authority/DDO/Party. This section is also sending ECS/GePG/PFMS to State Bank of India respectively.
- 2. Accounts/GPF Section:** The Accounts section deals with consolidation of accounts of monthly basis and sending its monthly accounts to Principal Accounts Office. The Section is also reconciling the expenditure/receipt with concerned DDOs. This section deals with the GPF final payment cases of employees, passing the bills of GPF advance/withdrawal/final payments, issue of transfer entry, encashment of leave.
- 3. Pension/Admn/NPS Sections:** Pension Section deals with scrutiny of pension/family pension cases and revision cases and issuance of pension authority and PPO to the DDO/PAO. It also deals with processing of bills relating to DCRG/Commutation etc. The Section is also dealing with administration of PAO which includes preparation of salary bills, monitoring of budget, maintenance of service records of all officers/officials working in this office. This section also deals with the work related to New Pension Scheme of all DDOs concerned with this PAO.

Vipul Kapoor

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2017-18 to 2019-20** :

Details of Head of Department Office (2017-2020)

S. No.	Rank	Name	From	To
1.	Controller of Accounts	Sh. Prakash Chand	01.04.2017	31.03.2020
Details of Head of Office (2017-2020)				
1.	PAO	Sh. B.C. Tewari	01.04.2017	23.07.2019
2.	PAO	Sh. Munish K. Gambhir	24.07.2019	31.03.2020
Details of DDO (2017-2020)				
1.	AAO	Sh. S.V. Narayanan	01.04.2017	31.03.2020
Details of Cashier (2017-2020)				
1.	AAO	Sh. S.V. Narayanan	01.04.2017	20.11.2017
2.	Jr. Asstt.	Sh Rahul	21.11.2017	31.03.2020

**Expenditure of the Department for the period
2017-18 to 2019-20**

(Amount in Rs.)

NON- Plan		
Period	Budget Allotted	Expenditure
2017-18	1,26,06,000	1,25,52,869
2018-19	139,52,000	1,37,60,412
2019-20	1,58,76,000	1,51,61,980

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Vacancy Statement as on date

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	NIL
2.	Group-B (Gazetted)	04	03	01
3.	Group-C	25	13	12
	Total	30	17	13

Statutory Audit :

The Statutory audit of the Office of **Pay And Accounts Office-09,Old Secretariate, Delhi** the has been conducted upto 2017-2018 by AG (Audit) Delhi.

Maintenance of Records :

The maintenance of records of the **Pay And Accounts Office-09,Old Secretariate, Delhi**for the period 2017-2020 was found satisfactory subject to the observations made in the Current Audit Report.

V. Paul / S. Paul

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PART - I

Old AUDIT REPORT

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
	2010-17	01	01	0	Taken as fresh
	TOTAL				

Details of Old Recoveries NIL

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1.	2010-17	02	NIL	NIL	NIL
	NIL			NIL	NIL
Total			NIL	NIL	NIL

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Party No.03

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Current Audit Report

During the course of current audit, 12 observation Memos were issued to **Pay And Accounts Office-09, Old Secretariate, Delhi** for the period 2017-18 to 2019-20 raising recovery of Rs.NIL On the basis of reply submitted by HOO, 10 Memos have been converted in to 05 Paras and 02 TAN (02 observation memo 2 & 9 of regarding stock has been merged and converted TAN-1, observation memo No.4 & 5 needful has been done by the PAO-09).

S. No.	ParaNo./TAN No.	Description	Audit Memo No.
1	Para-01	Non adjustment of AC Bills amounting to Rs 24,74,97,206/-	07
2	Para-02	LTC Advance lying unadjusted amounting to Rs.26,67,428/-	08
3	Para-03	Medical Advance lying unadjusted amounting of Rs.1,89,189/-	06
4	Para-04	TA Advance lying unadjusted amounting to Rs. 86,502/-	11
5	Para-05	Cheques lying un-cleared	10
6	TAN-1	Accumulation of Unserviceable stores	03
7.	TAN-2	Shortcomings in maintenance of Stock Registers	02 & 09

Details of Current Recovery (Audit period 2017-20)

S. No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
	1	NIL	NIL	NIL	07
	2	NIL	NIL	NIL	08
	3	NIL	NIL	NIL	06
	4	NIL	NIL	NIL	11
	5	NIL	NIL	NIL	10
	Total	NIL	NIL	NIL	

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Party No.03

Para No. 3

(Ref memo no.9 dt:- 31.08.17)

Sub: Cheques amounting to Rs. 6,79,08,288/- lying un-cleared.

As submitted by PAO, the SBI had not provided the cheque wise bank scroll and in the absence of the same it was difficult for the PAO to maintain the un-cleared cheque register. As per the statement of PAO, the PAO has maintained the un-cleared amount and submit the same in the major head 8670 and in case of issue of duplicate cheque they obtain the certificate from the bank that the particular cheque was not cleared by the Bank.

As per the monthly account report for the month of Jan. 2017 submitted by PAO there was outstanding balance of Rs. 6,79,08,288/- under the major head 8670.

PAO has to take up the matter with the respective DDO's and get it cleared and Compliance may be communicated to the audit.

Para No. 4

(Ref to memo no 7 dt:- 30.08.17)

Sub: Outstanding Contingent Advances amounting to Rs. 34,80,86,038/-.

During the test check of auditable record of Advance Contingent Bills, of the office of PAO IX, GNCT of Delhi, for the audit period 2010-17, it came to notice that following Advances have been drawn by the DDOs, attached with PAO IX, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

S. No.	No. of Bills	Name of department	Amount outstanding
1	96	Dte. Of Edu.	142440747
2	125	All Schools	22258840
3	8	Dte. Of Higher Education	76313742
4	8	M.V.Hospital	687507
5	2	Board of Tech. Educ.	11460000
6	20	Sports Branch	11612950
7	19	NCC	7441235
8	2	Distt. North	41002890
9	1	Vidhan Sabha	1641150
10	4	Tourism	624586
11	9	Trauma Centre	32602391
		Total	348086038

PAO has to take up the matter with the respective departments and adjust the advances within the time frame under intimation to audit.

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PART-II
Current Audit Report (2017-20)

Para-01

Audit Memo No. 07

Dated: 07/12/2020

Sub: Non adjustment of AC Bills amounting to Rs 24,74,97,206/-

As per GFR, the head of office may sanction advances 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 office within 15 days of drawl of the advance.

During the test audit PAO-09, it was observed that large number of contingent advances were issued to the different attached DDOs for various purpose as per GFR, but the adjustment of these advances were not made as per the provision of GFR, resulted in non-adjustment of a huge contingent advances to the tune of Rs.24,74,97,206/- as per the list enclosed.:

Reasons for non-adjustment of advances to the tune of Rs.24,74,97,206/- may be intimated to audit. It is suggested that sincere efforts may be made in this regard to adjust the pending bills under intimation to audit.

Para-02

Audit Memc No. 08

Dated: 08/12/2020

Sub. LTC Advance lying unadjusted amounting to Rs.26,67,428/-

During the test check of LTC Advance register it comes into the notice that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-09, 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-09, has not submitted LTC Adjustment Bills. *Detail of some of the advances is as under:-

1. ATTAR SAIN JAIN HOSPITAL

S.No	Bill No and date	Amount	F.Y.	Category
1.	186 dt 08/01/20	Rs. 1,10,000/-	2019-20	LTC

2. SV, JJ Colony, Wazirpur

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PAY ACCOUNTS OFFICE NO-IX

Report of Abstract Contingent Bills as on 31.03.2020

DDO NAME	Opening Balance		Additions during the Month		Total OB + Additions		Clearance during the Month		Outstanding at the end of the Month	
	No of BILLS	Amount	No of BILLS	Amount	No of BILLS	Amount	No of BILLS	Amount	No of BILLS	Amount
DTE.OF EDN.	31	213267281	3	143125	34	213410406	3	148775	31	213261631
ALL SCHOOLS	16	1129747	0	0	16	1129747	16	1129747	0	0
DTE. OF HIGHER. EDN.	0	0	0	0	0	0	0	0	0	0
DISTT. NORTH ARYA BHATT POLYTECHNIC	0	0	0	0	0	0	0	0	0	0
M.V. HOSPITAL	3	110761	0	0	3	110761	1	64120	2	46641
BOARD OF TECH. EDN.	7	10500000	7	10500000	14	21000000	2	3000000	12	18000000
SPORTS BRANCH	16	4384700	0	0	16	4384700	3	129700	8	4255000
NCC DEPARTMENT	28	8896356	0	0	28	8896356	2	1591953	26	7304403
DISTT. NORTH-WEST	0	0	0	0	0	0	0	0	0	0
VIDHAN SHABHA	1	538500	2	2763781	3	3302281	0	0	3	3302281
TOURISM DEPTT	1	312500	0	0	1	312500	0	0	1	312500
ATTAR SAIN JAIN HOSP.	1	14750	0	0	1	14750	0	0	1	14750
PHYSICAL EDUCATION	1	1000000	0	0	1	1000000	0	0	1	1000000
TOTAL	105	240154595	12	13406906	117	253561501	3	6064295	85	247497206

V. P. Singh

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S.No	Bill No and date	Amount	F.Y.	Category
1.	237 dt 17/12/18	Rs.69,850/-	2018-19	LTC

3. GGSSS, Pocket-2, Sector-A-6, Narela

S.No	Bill No and date	Amount	F.Y.	Category
1.	93 dt 24/08/18	Rs. 1,60,293/-	2018-19	LTC

4. GGSSS, Pkt-5 & 6, Sector-A-5, Narela

S.No	Bill No and date	Amount	F.Y.	Category
1.	74 dt 27/08/18	Rs. 44,075/-	2018-19	LTC

5. SBGV Timarpur, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	72 dt 25/06/18	Rs. 11,016/-	2018-19	LTC

6. SKV(G), Timarpur

S.No	Bill No and date	Amount	F.Y.	Category
1.	231 dt 10/12/18	Rs. 76,918/-	2018-19	LTC

7. SKV, Gulabi Bagh, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	40 dt 09/05/18	Rs. 1,07,460/-	2018-19	LTC
2.	39 dt.09/05/18	Rs.71,640/-	-do-	-do-
3.	38 dt. 23/05/18	Rs.59,400/-	-do-	-do-

8. GBSS, Lancer Road, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	253 dt 14/03/19	Rs. 61,182/-	2018-19	LTC

9. PAO-XI, Old Sectt., Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	6 dt 19/04/18	Rs.24,462/-	2018-19	LTC
2.	43 dt 11/09/18	Rs.68,760/-	-do-	-do-

10. Sports Branch, Dte. Of Education

S.No	Bill No and date	Amount	F.Y.	Category
1.	20 dt 24/04/18	Rs. 50,000/-	2018-19	LTC

11. Sarvodaya Bal Vidyalaya, Roshanara Road, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	208 dt 27/12/17	Rs. 1,27,759/-	2017-18	LTC

12. RPVV, Raj Niwas Marg, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	164 dt 11/10/17	Rs. 36,828/-	2017-18	LTC

Yashraj Kojan

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13. Arya Bhatt Polytechnic, Pitampura, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	271 dt 12/12/17	Rs. 94,340/-	2017-18	LTC
2.	272 dt 12/12/17	Rs. 1,90,000/-	-do-	-do-
3.	224 dt 11/12/18	Rs. 2,06,640/-	2018-19	-do-
4.	291 dt 05/03/20	Rs. 1,60,000/-	2019-20	-do-
5.	309 dt 06/03/20	Rs. 25,947/-	-do-	-do-

14. GBSSS Pocket-2, Sector-A-6, Narela, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	38 dt 29/5/17	Rs. 1,01,206/-	2017-18	LTC
2.	109 dt 23/8/17	Rs. 1,40,329/-	-do-	-do-
3.	108 dt. 23/8/17	Rs. 93,553/-	-do-	-do-
4.	107 dt 23/08/17	Rs. 93,553/-	-do-	-do-

15. Higher Education, Govt. of NCT of Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	26 dated 11/05/17	Rs. 40,000/-	2017-18	LTC

16. Vidhan Sabha, Govt. of NCT of Delhi Old Secretariat, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1	1049 dated 26/02/19	Rs. 35,000/-	2018-19	LTC

17. Dte. of Education (HQ)

S.No	Bill No and date	Amount	F.Y.	Category
1	286 dt. 25/5/18	Rs. 13,219/-	-do-	LTC
2.	1142 dt. 06/12/19	Rs. 2,06,640	2019-20	-do-
3.	1535 dt. 04/03/20	Rs. 25,358/-	-do-	-do-
	TOTAL	Rs. 26,67,428/-		

Efforts should be made by the PAO for adjustment of above LTC advances from the concerned Departments and intimated to the Audit after settlement of such advances.

V. P. Singh

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Para-03

Sub: Medical Advance lying unadjusted amounting of Rs.1,89,189/-

As per medical Attendance Rule, when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on medicines shall be submitted within one month of discharge from the Hospital.

However, during the test check of Medical Advance Register of concerned DDOs it came to the notice that Medical Advance have been drawn by the officers / officials of various DDOs attached with PAO-09 but adjustment bills of Medical Advances have not been submitted. Details of some of the medical advances lying unadjusted are as under:

1.SBGV Timarpur, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	86 dt 25/07/19	Rs. 1,63,539/-	2019-20	Medical

2.Dte. of Education (HQ)

S.No	Bill No and date	Amount	F.Y.	Category
1.	851 dt. 16/08/2017	Rs. 25,650/-	2017-18	Medical

Efforts should be made by PAO for adjustment of above Medical advances from the concerned Departments and intimated to the Audit after settlement of such advances.

Para-04

Audit Memo No. 11

Dated: 08/12/2020

Sub. TA Advance lying unadjusted amounting to Rs. 86502/-

During the test check of TA Advance register it comes into the notice that TA Advance have been drawn by the officer/official of various DDO's attached with PAO-09, GNCT of Delhi.

As per CCS LTC/TA 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 TA Advances drawn by the DDO's attached with PAO-09, has not submitted TA Adjustment Bills. *Detail of some of the advances is as under:-

1. Vidhan Sabha, Govt. of NCT of Delhi Old Secretariat, Delhi

S.No	Bill No and date	Amount	F.Y.	Category
1.	845 dated 02/02/18	Rs.17491/-	2017-18	T.A.

404/18/20

2.	407 dated 13/12/19	Rs. 11,966/-	2019-20	T.A
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2. Dte. of Education (HQ),

S.No	Bill No and date	Amount	F.Y.	Category
1	2160 dt. 14/03/18	Rs. 38,967/-	-do-	T.A.
2.	Dt. 07/09/2018	Rs. 18,078/-	2018-19	T.A.
	TOTAL	86502		

Efforts should be made by PAO for adjustment of above TA advances from the concerned Departments and intimated to the Audit after settlement of such advances.

Para-05

Sub: Cheques lying un-cleared

As per PAO Compact system for the audit period 2017-18 to 2019-20, cheques were lying un-cleared details of which are given below :-

Financial year	No. of Cheques lying un-cleared
2017-18	126
2018-19	37
2019-20	376
TOTAL	539

Efforts should be made by PAO for adjustment of Cheques lying un-cleared above from the concerned Departments and intimated to the Audit after settlement of such advances.

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Party No.03

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PART-II

(TEST AUDIT NOTES)

Tan-01 :

Audit Memo No. 03

Dated: 04/12/2020

Sub: Accumulation of unserviceable stores.

During the test Audit of The Pay & Accounts Officer, PAO-09, Old Secretariat, Delhi for the period of 2017-2020, the unserviceable stock register was asked. It has also been observed that some of the items are lying in the store from long time, with the passage of time, these items are losing their residual value.

PAO-09 is requested to initiate the necessary steps to dispose off the unserviceable items lying in the store as per the provisions of GFR and guidelines issued by the Govt. of NCT of Delhi.

Needful may be done and shown to next audit party.

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Tan-02 :

Audit Memo no 02 & 09

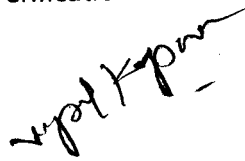
Dated : 03/12/2020 & 08/12/2020

Sub: Shortcomings in maintenance of Stock Registers.

During the test check of Stock Registers (Consumable and Non Consumable) of **Pay And Accounts Office-09, Old Secretariate, Delhi** for the audit period, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

1. Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(3) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.
2. Paging Certificate not recorded in Consumable and Non Consumable Register. No alphabetical indexing of items has been maintained in Consumable Stock Register. No Index maintained in Non-Consumable Stock Register.
3. Signatures of In-charge / HOO not found at many places in token of verification of correctness of entries of Stocks.

Needful may be done and shown to next audit party.


(Vipul Kapoor)
A.O/IAO
Party No.03