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DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Subject :- Audit report of Pay & Account Office-III, GNCT of Delhi, Najafgarh, New Delhi for the period April 2017 to March 2021

INTRODUCTION

The Internal Audit Report of the accounts of Pay & Account Office-III, GNCT of Delhi, Najafgarh, New Delhi for the year 2017 to 2020-21 was conducted by the field Audit Party No. VII, Comprising of Sh. Harsh Wardhan Dev, I.A.O and Smt Nirmal Sharma, AAO. The audit was conducted w.e.f. 27.09.21 to 05.10.21 (07 working days).

GENERAL SET UP AND ACTIVITIES

The Pay & Account Office –III is functioning under the administrative control of Principal Account office, GNCT of Delhi. The PAO-III declared as paying PAO of 80 DDOs w.e.f 1.09.2012 and previous record of pension PAO-III(Pension) have been transferred to PAO V. Hence old outstanding paras pertaining to pension may be forwarded to PAO V.

Head of Office

S.No.	Name and Designation	Period
1	Sh. Ram Kanwar, PAO	01.04.2017 to till date

DDO

S.No.	Name and Designation	Period
1	Sh. Pawan Kumar, AAO	01.04.2017 to 18.07.2017
2.	Sh.Satish Kumar Minocha, AAO	19.07.17 to 06.11.19
3.	Smt. Bindu Sharma, AAO	07.11.19 to till date

CASHIER

S.No.	Name and Designation	Period
1	Sh. Naveen Kharb, Sr.Asstt.	01.4.17 to 21.12.18
2.	Krishan Mohan Chohan, Sr. Asstt.	24.12.18 to till date



Vacancy Position of Staff as on 31.03.2021

S.No.	Group	No.of Sanctioned Posts	Filled on regular	Vacant
1	Group A	01	01	0
2	Group B	03	03	0
3	Group C	15	11	04
TOTAL		19	15	04

Budget Sanctioned and Expenditure Statement

(inRs.)

Year	Budget Allocated	Expenditure
2017-2018	11868100	11832422
2018-19	11586500	11431622
2019-2020	12900000	12607072
2021-21	12297122	12206519

Statutory Audit:-

The statutory audit of has been conducted by AGCR till 2010-11.

Maintenance of Records:-

The maintenance of records of **Pay & Account Office-III, GNCT of Delhi, Najafgarh, New Delhi** for the period 2017-2021 was found satisfactory subject to observations made in current audit report and in test audit note.

Disclaimer

The report is submitted on the basis of records/information provided by **Pay & Account Office-III, GNCT of Delhi Najafgarh, New Delhi** Audit is not responsible for any concealment/mis-information f any relevant information. The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the **Pay & Account Office-III, GNCT of DelhiNajafgarh, New Delhi** Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII



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PART - I
Old Audit Report

There are 10 Audit Paras outstanding with recovery of Rs.19668/-. On the basis of reply submitted by **Pay & Account Office-III, GNCT of Delhi Najafgarh, New Delhi** 04 paras have been fully settled with the recovery of Rs. 19668/- and 01 para has been taken as fresh and 03 paras pertains to PAO(V) vide letter no.F.Pr.AO/Misc./13T-II/2011/PF/1297-1333 dated 16.10.2012 hence proposed to transfer these paras in the report of PAO-V. Remaining 02 paras with recovery of Nil is still outstanding, which is placed in the file as Part-I of the report.


S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Nos.	Para Settled Nos.	
1.	1979-81	01	01	-	01
2.	1983-85	01	06	-	01
3.	2009-12	03	1,2&3	03	0
4.	2012-17	05	1,2,3,4&5	05	0
		10		08	02

Pl. See file
Old Audit Report
Pg. 7-6
Pg 10-63

Details of Old Recoveries-

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2012-17	04	19668	19668	0
Balance recovery to be made			19668	19668	0

Pl. See file of
Old Audit Report
Pg. 11-20


(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

01

Part- II
CURRENT AUDIT REPORT

During the course of current audit, 10 audit memos and 01 record memo were issued highlighting various irregularities/short recoveries to the tune of Rs.1200/- Out of 11 Audit Memo's (including record memo), 02 Audit Memo settled on the spot with recovery of Rs.1200/- and one memo taken as fresh. Hence, remaining Audit Memo's with the recovery of Rs.Nil have been incorporated in current audit report .

SNo	Memo No.	Description	Status
1	1	Shortcoming in Pay Bill Register	TAN 01
2	2	Shortcomings in Bill Register	TAN 02
3	3.	Irregularities in maintaining of Cash Book	TAN-03
4	4	Non-Adjustment of Contigent Advances of Rs. 54600/-	PARA-01
5	5	Medical advance lying unadjusted	PARA-02
6	6	Regarding reduction of Load of Electricity metre	Tan-04
7	7	Short recover of DGEHS amounting To Rs.1200/-	Settled
8.	8	Improper maintenance of valuable register	Settled
9.	9	Non-release of withheld amount of gratuity	PARA 03
10	10	Shortcomings/irregularities in stock registers	TAN 05

See
Memo
file

36-37

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Details of Current Recovery (Audit period 2019-2021)

MemoNo.	Total Recoveries	Amount Recovered	Balance (in Rs.)
07	1200	1200	0
Total	1200	1200	0

See at
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36-37
memo file

The internal audit report has been prepared on the basis of information furnished and made available by **Pay & Account Office-III, GNCT of Delhi Najafgarh, New Delhi** disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII



Part I

PART - I
OLD AUDIT REPORT.

-3- PARAS -

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in settlement of claims was recd. and deposited in the bank. This needs elucidation. Compliance may please be shown to next audit.

(ii) From the scrutiny of the Outward Claim Register, it was observed that the Delhi Administration owed Rupees Eleven Lakhs, seven thousand, two hundred five and paise five only to different Govts and Govt. parties. This amount was outstanding against the payment of pension made to different categories of pensioners on behalf of other Govts. and Govt. parties, for the period 1979-80 & 1980-81. The details of the parties and amount outstanding against each has been given in Annexure 'B'. As the huge amount was outstanding from various parties for a pretty long time, the Administration was put to loss of this amount on account of non-realisation of these dues. The circumstances under which this heavy amount could not be realised for such a long time may be examined and responsibility fixed. It is suggested that vigorous steps may please be taken to settle these claim at an early date under intimation to audit.

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Para-2.

Medical Reimbursement charges.

A review of the Medical Reimbursement Register, vouchers and other related records for the year 1979-80, & 1980-81, revealed the following discrepancies:-

- (i) The Medical Reimbursement Register had no certificate of count of page number duly attested by the competent authority.
- (ii) The register did not contain the details of family members, their relation, age and residential address of the officials concerned.

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(iii) The declaration in respect of family members to be submitted every year under the Medical Attendance Rules was not obtained from the officials during the year 1979-80 & 1980-81.

(iv) No Joint Declaration in respect of the officials whose other spouse in Govt. Service/under-taking/corporate body was produced to audit for review so as to ensure that no official is taking double benefit of the reimbursement scheme.

(v) Ordinarily the reimbursement of medical expenses should not have exceeded Rs.500/- during the year, to any official. 5% of the bills in excess of a total amount of Rs.500/- per year of the individual should have been checked carefully. Further all claims in excess of Rs.1000/- should have been thoroughly scrutinized. In cases of doubtful nature, verification should have been under-taken through vigilance Deptt. It was observed that in a number of cases the officials have beyond

Medical expenses beyond Rs.500/- & Rs.1000/-, without proper and careful check or verification. Few examples are cited below:-

- 1979-80
- 1. Sh. Chandra Jag 1435/-
- 2. Sh. T.R. Khanna, Sr. A. 199/70
- 3. Sh. H.K.L. Batra, JA. 403/25
- 4. Sh. Shri Ram, JA. 1010/25
- 5. Sh. V.B. Bhardwaj, JA. 1009/80
- 6. Sh. Harichand, JA. 44/20

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1980-81.

- 1. Sh. S.C. Kain, LDC 939-92
- 2. Sh. S.B. Gupta, UDC 1445-65
- 3. Sh. S.S.Gupta, Sr.Acctt. 696-35
- 4. Sh. T.R. Khanna -do- 1227-48
- 5. Sh. Mahavir Bharduaf, JA 1204-95
- 6. Sh. Harichand, UDC 1154-84
- 7. Sh. Nand Kishore, LDC 1138-95
- 8. Sh. Vidya Sagar, JA. 973-55

The claims of these officials should have been checked carefully before admitting them by the C.O.

None of these officials have submitted declaration of family members in the beginning of calendar year, including those of parents depended upon them. No joint declaration in r/o both the spouse who employed

was found on the record. The claims were not duly diarised in the section. In case of doubt they should have been asked to show the empies in r/o claims beyond 500/- or Rs.1000/-, so as to ensure genuineness of the claims and indication marked on the vouchers. In almost all the cases the treatment was given for more than 3-4 days in first instances, which is contravention of the rules, and ^{create} suspicion about genuineness of these claims.

As the relevant registers was not complete and no progressive totals were ^{shown} in r/o each officials claim, it was difficult to ^{ascertain} the exact number of such claimants on the spot. The claims of these officials may be get verified ^{and} result of verification intimated to audit. The claims of all such other officials may also be get reviewed and necessary action taken.

(vi) Upto 5.7.79, the govt. servants were free to make purchase of medicines from any chemists and druggist shop and claim reimbursement in cases where no F.P.S./Co-op.Store/Depot run by Govt. existed within radius of 2 km. from their residence. Now after issue of G.O. 10.M.No.14025/38/78-MS dt.6.7.79, the govt. servants are required to purchase medicine in order of priority from Govt. F.P.S./Co-op.Store or Depot, where the Govt.Shop/Store/Depot exist nearest to their residence or the place of treatment whichever is convenient to them. It was however observed that in a number of cases the medicines were purchased from public shops in contravention of the above orders without giving proper justification by the official and having examined thereby controlling officer. A few examples are cited below:-

<u>Name & Designation.</u>	<u>Bill No. & date.</u>	<u>Amount for which medicines purchased from un-authorized shops.</u>
1. Sh. Shiv Chandra, JAO.	337, 20.3.80.	64-65 42-50 =107-15
2. Sh. T.R. Khanna, Sr. Acctt.	339, 27.3.80	26-60 12-90 6-15 54-45 44-80 =44-90 =252-05

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3. Sh. L.R. Katyai, Sr. A. 339
27.3.80

50-50
35-95 252-05-14
86-45 86-45

4. Sh. Mahavir Bhardwaj,
340
27.3.80

50-95
49-65
39-05
139-65 139-65

5. Sh. Ram Bhardwaj -do-

36-45
52-80
34-75
57-95
181-95 181-95

6. Sh. Vidya Sagar, K.A. -do-

60-90
48-45
49-35
65-00
223-70 223-70

7. Sh. G.S. Kalra, IDC -do-

60-40
52-00
55-75
26-40 194-55

8. Sh. Om Parkash, Peen. 210
25.2.81

60-55
50-40
110-95 110-95

9. Sh. T.R. Khanna, Sr. A.
21.4.81

42-20
74-35
53-65
170-20 170-20

10. Sh. Harichand, Jr. A. -do-

70-60
68-63
139-23 139-23

11. Sh. Vidya Sagar, Jr. A. -do-

51-25
39.40
36.25
126-90 126-90

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16
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12. Sh. Bhagwan, M.J.A.	204	7-30	
	17.2.81	35-00	121-30
		<u>121-30</u>	
13. Sh. C.S. Kaim, LDC	-do-	70-78	
		52-23	
		<u>1-25</u>	184-26
14. Neena	-do-	9-65	
		<u>51-00</u>	
		110-65	110-65
15. Mahavir Bhardwaj	199	5-00	
J.A.	7.2.81	48-00	
		41-40	
		39-35	
		<u>52-45</u>	
		26-80	236-80
16. Sh. R.D. Thapa, JA.	-do-	59-60	
		<u>52-60</u>	
		1-2-20	112-20
			2390-84
			BF/2390-84
17. Sh. Shree Bhagwan, JA.	199		
	7.2.81	40-50	
		<u>35-79</u>	76-29
18. Sh. Ram Manchanda	200	39-95	
	7.2.81	47-65	
		<u>27-75</u>	115-75
19. H.K.L.B	-do-	54-55	
		<u>59-74</u>	113-79
20. Sh. Harichand, JA.	219		
	9.2.81	66-61	
		41-65	
		<u>47-28</u>	155-48
Total =			<u>Rs. 2851-75</u>

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Recovery of Rs. 2851/75 may please be effected under intimation to audit. All the other claims may also scrutinised carefully and ensured that the purchase of medicines was made in accordance with the latest instructions on the subject. Recoveries in such cases may please be worked out and effected under information to the audit.

(vi) Deptt. of Health letter No. F.29-42/66-MAHC dt. 23.6.67, lays down that the maintenance of the prescribed control register should be ensured and periodical review of the register should be done by the officer immediately superior to the controlling officer and also whenever inspection of the office is under taken. It was observed that the control register was not maintained in the prescribed form, in as much as that it did not contain the necessary information req. family members, their relations, age, residential address. It did not indicate the total amount claimed by the individual officials. The register was reviewed by the officer superior to the controlling officer nor there was any note of inspecting authority of having reviewed the register at any time. This needs elucidation.

(vii) The instruction at S. 10 of Appendix XVII to the Medical Attendance Rules stipulates that the medicines should not be prescribed for all the 10 days at a stretch. As per the latest instructions the AMA should not prescribe the medicines for not more than 3-4 days in the first instance as to watch the effect and avoid excess purchase of medicines. The attention of the AMA should be drawn to these orders, and in case of non-compliance the case referred

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to the Directorate of Health for further necessary action. It was, however, observed that in almost all the cases the duration of treatment given by the AMA was for more than the prescribed period. Few instances are given here under.

Name of the official.

Period for which medicines were prescribed in the first instances.

1. Sh. Harichand, Jr. A.

4.3.80 to 13.3.80 (10 days).

2. Sh. Vidya Sagar, Jr. A.

7.3.80 to 13.3.80 (7 days).

3. Sh. Mahavir Bhardwaj, Jr. A.

1.3.80 to 18.3.80 (7 days).

4. Sh. Sita Ram, Bham Jr. A.

19.3.80 to 28.3.80 (10 days).

5. Sh. Madha Dass, Jr. A.

18.3.80 to 24.3.80 (9 days).

6. Sh. Mahavir Bhardwaj,

9.12.80 to 15.12.80 (7 days).

All such cases may please be reviewed and attention of the concerned AMA drawn to this fact. In case the same is not checked by the AMA in future the case may be referred to Directorate of Health for future necessary action in the matter, through the Head of the Deptt.

Para-3. Pay Bill Register.

During the scrutiny of pay bill register, the following shortcomings/omissions were noticed:-

(i) It was observed from the P.B.R. that various columns were not filled in i.e. date of joining, Marital status, GPP accont. No. in case of S/Sh. C.M. Sharma J.A.O. during the year 1980-81. Similar cases may also be reviewed. The needful may be done, under intimation to audit.

(ii) The totals were not found worked out in the P.B.R. during the year 1979-80 & 1980-81. The needful may please be done and shown to the next audit.

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In the following cases payments were made on account of repairs on bills, work was not certified by the concerned in charge. In future work should be got certified by the concerned official before making any payment on account of repairs. See bills are cited below for your reference

- (i) C. bill no. 54 dt-7/83 vs no. 72 dt-10/83 Repair of steel works Rs 88/-
- (ii) " " 15 dt-11/83 " 301 5/83 Repair of Coker Rs 241.35
- (iii) " " 140 dt-15/11/83 " 146 dt-16/84 Repair works Rs 66.25
- (iv) " " 16 dt-16/12/84 " 19 dt-25/84 Repair of doors Rs 40.00
- (v) " " 100 dt-19/10/84 " 92 dt-11/8/84 " " Rs 25.24

Para No. 6

Medical Bills

Para 6

As per existing rules, the verification is required to be done in those employees who were in receipt of Medical claims for more than Rs 500/- per annum and in case of doubt the enquiry is required to be conducted through vigilance Deptt. against defaulters. During scrutiny of Medical claims, following officials were found claiming Medical reimbursement more than Rs 500/- per year and generally it was seen that most of the employees were found taking treatment from one doctor Sadoori Singh, Laspal Nagar. It appears from the medical bills that most of the employees of this office are regularly claiming the medical claims. The D.D.O has not exercised the powers to control such type of medical bills. If the patients suffering from chronic diseases, such cases may please be referred to the Hospital. No action has been taken by the D.D.O. as the

the previous audit party has already pointed out on this subject. For future such type of medical bills may please be scrutinised carefully before admitting the claims.

Year	Name of the officer	Amt. Claimed of Medical
1983-84	Sh. Hari Chand, J.A.	Rs 2780 = 80
84-85	" ————	Rs 929 = 80
19 83-84	" P. Mukerjee, L.D.C.	Rs 951 = 55
84-85	" ————	Rs 1023 = 95
83-84	" J. S. Gokul, J.A.	Rs 1330 = 95
84-85	" ————	Rs 696 = 35
1983-84	" S. C. Choudhary, A.I.	Rs 828 = 85
84-85	" ————	Rs 1085 = 70

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Para 3

PART-II Current Audit Report

Para No. 1 Recoverable outward claims of Rs. 72.46 lakh from State Accountants General.

The Pay and Accounts Office III is engaged in the payment of pension to pensioners of different categories viz. Defence, Civil(inclusive of Railways) and political. It settle the outward claims of pension paid through RBS/PSBs with the respective state AG's. Reserve bank of India submits claims in respect of pension payments made by PAO III and PAO III also makes payment to pensioners. PAO III raise claims for recovery of the payments made to pensioners by it and public sector banks on the State Accounts General. The state Accounts General remit the amount in respect of claims raised to PAO III by cheques/draft.

Scrutiny of the outward claim register revealed that a sum of Rs. 72,45,809/- pertaining to the period 2009-10 to 2011-12 was outstanding from State Accounts General as per detail given below:-

Sl.No.	Name of AG	Year	Amount(in Rs.)
1.	Arunachal Pradesh	2009-10	4,22,495
2.	Gujrat	2009-10	4,86,020
3.	Orissa	2009-10	1,96,012
4.	Western Railways	2009-10	25,200
5.	PCDA Allahbad	2009-10	7,71,842
6.	Arunachal Pradesh	2010-11	5,61,000
7.	Kerala	2010-11	55,700
8.	Western Railways	2010-11	32,515
9.	Arunachal Pradesh	2011-12	10,12,076
10.	Bihar	2011-12	6,96,000
11.	J&K	2011-12	2,05,727
12.	Kerala	2011-12	1,90,701
13.	M.P.	2011-12	12,32,234
14.	Mumbai	2011-12	34,042
15.	Meghalaya	2011-12	92,058
16.	Nagaland	2011-12	87,942
17.	Orissa	2011-12	4,22,754
18.	Tamilnadu	2011-12	3,62,095
19.	Tripura	2011-12	7,002
20.	PCDA(Allahbad)	2011-12	3,23,552
21.	Goa	2011-12	32,300
Total			72,45,809

Immediate steps may be taken to settle these claims under intimation to audit.

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Page 4

Para No. 2 Time barred cheques amounting to Rs. 94,837/- lying outstanding for the period 1996-97 to 2009-10.

Scrutiny of the cheques register revealed that 19 cheques issued by PAO III to the pensioners were not presented for the payment and were lying outstanding. Year wise breakups of Time Barred Cheques are given below:

Year	Amount (in Rs.)
1996-97	173
1997-98	4,770
1998-2000	1,893
2001-02	4,254
2003-04	625
2004-05	1,623
2005-06	2,828
2008-09	42,536
2009-10	12,480
2009-10	23,655
Total	94,837

As the cheques were time barred now, the same may cancelled and amount may be credited to government account under intimation to audit.

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Para No.3 Pensioners not drawing pension

As per information provided to audit by PAO-III, 110 pensioner had not drawn pension for more than three years and 3 pensions had not drawn their pension for the last one year but their names continue to exist in the ledger. The PAO had not made sincere efforts to locate whether the pensioners were alive or not.
Effort in this regard may be made under intimation.

Transferred to PAO-5

[Signature]

[Signature]
(ASHOK KUMAR SAINI)
IAO/AO
AUDIT PARTY NO.-I

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PART- II
CURRENT AUDIT REPORT
2012-2013 to 2016-17

PARA No.1(Ref.Audit Memo No. 5 Dated: 28.12.2017)

Sub: Non-Release of withheld amount of gratuity.

As per Rule 64(8) read with the decision no. 2 of CCS Pension Rules in a case where no major recoveries are due, but 10% of 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 of last pay certificate has not been received, the withheld amount of gratuity automatically become payable on the expiry of the six months after retirement.

During the scrutiny of record and information supplied pertaining to DCRG of PAO-III, it has been found that there were 08 cases for the period 2012-13 to 2016-17 in which withheld amount of gratuity i.e. Rs. 1,89,771/- has not been released so far. Details of withheld amount are as under:

S.No.	Name of Pensioner	PPO No.	Amount withheld In rupees
1	Sh.Shiv Raj Singh, TGT(N.Sc.) S.CoEd S,Pandwala Kalan	701731200058	1000
2.	Sh.Sumit Kr. And Sujit kr. S/o Smt.Rajjo (Sweepress) SKV, Dharampura	701731200065	1000
3.	Late Sh.Yogesh Yadav,TGT(Hindi) GGSSS No.2, Najafgarh	701731200070	1000
4.	Smt. Pritam, Sweepress SKV Dharampura	701731200087	1000
5.	Smt.Vimlesh Sharma,W/W RTRGSV, Surehra	701731200092	1000
6.	Smt. Manju Vashishth, Drg.Tr. RTRGSV, Surehra	701731300644	50000
7.	Smt.Mohini w/o Late Sh.Nandan Singh,OT(Tech.)RTRM, Jaffarpur	701731400520	82460

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Sent to Dr.
Taken as fresh Dr.*

8.	Smt. Vidhata Devi W/o Late Sh. Jagjiwan Ram, RTRM Hospital, Jaffarpur	701731400542	52311	Taken as fresh Dr.
TOTAL			189771/-	

Necessary steps may be taken to release the withheld amount of gratuity.

PARA No.2(Ref.Audit Memo No.06 Dated: 28.12.2017)

Sub. LTC Advance lying unadjusted amounting to Rs. 135054 /-.

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-III, 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-III, has not been submitted. Detail of some of the advances is as under:-

Sl. No.	Token	Bill No. & date	DDO's Name	Amount
1.	13736	21418/11/2014	GBSSS Dharampur	11232/-
2.	1499	2210/5/2013	RTR GSV Surehera 032887	57247/-
3.	12213	63603/11/2013	RTRM Hospital 042015	66575/-
			Total	135054/-

Necessary steps may be taken for adjustment of LTC Advances.

PARA No.3(Ref.Audit Memo No.08 Dated: 02.01.2018)

Sub: Outstanding Contingent Advances amounting to Rs. 3531025/-

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 drawl of advance.

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

Sl. No.	Token	Bill No.& date	DDO's Name	Amount
1.	12884	196/18/11/2013	S Co-ed S Najafgarh 032166	114855
2	11678	215/29/10/2013	GGSSS No.1 Najafgarh 032145	225556
3.	21082	318/12/03/2014	GGSSS No.1 Najafgarh 032145	9794
4	24164	804/31/03/2014	GGSSS No.2 Najafgarh 032148	9794
5	12580	282/14/11/2013	G Co-ed SS Bakkarwala 032154	88140
6	23761	415/30/03/2014	G Co-ed SS Bakkarwala 032154	9794
7	6768	155/21/08/2014	GGSSS No.1 Najafgarh 032145	1053130
8	7839	188/21/08/2014	GGSSS No.1 Najafgarh 032145	222500
9	8313	151/19/09/2014	GGSSS No.2 Najafgarh 032148	50400
10	22905	393/26/03/2014	GBSSS No.2 Najafgarh 032168	9794
11		49/16/7/2013	SKV Chhawla 032874	239200
12	9794	99/14/10/2013	SKV, Kair 032853	86292
13	9793	100/14/10/2017	SKV, Kair 032853	15533
14	6708	172/21/12/2012	SKV Dhansa 032878	44460
15	11537	223/20/03/2013	G Co-ed Nangli sakarawati 0703005	126000
16	7038	255/16/01/2013	SKV Dharampur 0703014	88146
17	17036	160/09/01/2015	GGSSS Paprawat New Delhi	45260
18	14002	836/11/12/2013	RTRM Hospital 042015	32000
19	17683	183/	GGSSS Pandwala Khurd 032876	60000
20	21871	796/13/02/2017	RTRM Hospital 042015	107870
21	22045	802/15/02/2017	RTRM Hospital 042015	53935
22	22046	799/15/02/2017	RTRM Hospital 042015	97750
23	24484	877/	RTRM Hospital 042015	45000
24	13051	521/29/03/2012	GGSSS No.2 Najafgarh 032148	43700
25	12316	404/25/03/2013	GBSSS No.2 Najafgarh 032168	295000
26	5692	198/07/12/2012	SKV Kair 032853	98860
27	5891	201/17/12/2012	SKV Kair 032853	88146
28	6210	140/18/12/2012	GGSSS Dichaon Kalan 032875	31116
29	8670	149/14/02/2013	G. co-ed SSS Kaji pur 032871	139000
			Total	3531025

Necessary steps may be taken for early adjustment of these outstanding advances amounting to Rs.35.31lacs.

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PARA No.4(Ref.Audit Memo No10 Dated: 03.01.2018)

Sub: Wrong pay fixation with the recovery amount ₹19668/-

On scrutiny of service book in r/o Smt Suman, UDC, it has been observed that at the time of fixation of pay as per 7th CPC w.e.f. 01/01/2016 she has been granted the benefit of bunching which is not in order. The details of Pay Fixation are as under:-

Pay as on 31.12.2015 in pre-revised scale 5200-20200 Grade Pay 1900 = Rs.7360 +1900

Period	Pay Fixed as per Service book	Pay is to be fixed as per Audit
Pay as on 01.01.2016	24500	23800
Pay as on 01.07.2016	25200	24500
Pay as on 01.01.2017	26300	25500
Pay as on 01.07.2017	27100	26300

Her pay may be refixed accordingly and an amount of Rs.19668 /- may be recovered from her and deposited in Govt Account under intimation to audit. Similar other cases may also be reviewed at HOO level.

PARA 05

SUB: Non-Production of Record

The following record not produced to Audit.

1. Telephone, Electricity and Water charges Register
2. LTC/TA/CEA Register
3. Medical register
4. Cheque Register
5. Postage Stamp Register
6. Short term/Long Term advance register.

The above record may be shown to next audit.

Record seen
Settled
Dw

IAO/A.O.

AUDIT PARTY NO.XXXII

RECOVERY STATEMENT in r/o Smt Suman, UDC FROM Jan, 2016 to 31st Dec., 2017

MONTH	Due				Drawn				Difference				
	BP	da rate	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jan-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	0	0	-700
Feb-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	0	0	-700
Mar-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	0	0	-700
Apr-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	0	0	-700
May-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	0	0	-700
Jun-16	23800	0%	0	2778	26578	24500	0	2778	27278	-700	-14	0	-714
Jul-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Aug-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Sep-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Oct-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Nov-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Dec-16	24500	2%	490	2862	27852	25200	504	2862	28566	-700	-14	0	-714
Jan-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
Feb-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
Mar-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
Apr-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
May-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
Jun-17	25500	4%	1020	2862	29382	26300	1052	2862	30214	-800	-32	0	-832
Jul-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
Aug-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
Sep-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
Oct-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
Nov-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
Dec-17	26300	5%	1315	6312	33927	27100	1355	6504	34959	-800	-40	-192	-1032
	600606		16950	88884	706434	613600	17466	90036	726102	-18000	-515	-1152	-19668

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PART-III
TEST AUDIT NOTE

TAN No.1 (Ref.Memo No 02 Dated:22/12/2017)

Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of Pay and Accounts Office- III Najafgarh New -110043 Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
5. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.

The above shortcomings may be removed and shown to next audit.

TAN No.2 (Ref.Memo No 03 Dated:26/12/2017)

Sub : Shortcomings in Bill Register

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2012-13 to, 2016-17 has been maintained in a casual manner.



- 11 (2)
2. Page counting certificate has not been recorded on the first page of the Bill Register.
 3. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness.
 4. All the columns except Columns 1 to 4, 7 and 10 (i.e. Bill No. & date, Particulars , Net amount of the bill Token No. Amount Passed by PAO and No & Date of Treasury Vou. Date of encash) have been left blank in respect of all most all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
 5. Summary of the outstanding bills with PAO has not been given at the end of the month.
 6. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular

The above shortcomings may be removed and shown to next audit.

TAN No. 3 (Ref. Audit Memo No. 09 Dated :02/01/2018)

Sub: Service Book

1. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not been done in respect of the following officials:-


S.N	NAME & Designation	Date of Appointment
1.	Sh Vijay Pal,UDC	07/06/1994
2.	Mrs.Rita Sahni, A.S.O.	15/01/1988
3.	Sh Madan Kumar, UDC	09/06/1993
4.	Sh Anil Kumar, UDC	27/07/1999
5.	Sh Virender Kumar, AAO	04/08/1994

2. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is

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to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books of:-

- 1 Sh Vijay Pal,UDC
- 2 Mrs.Rita Sahni, A.S.O.
- 3 Sh Madan Kumar, UDC
- 4 Sh Anil Kumar, UDC
- 5 Sh Virender Kumar, AAO
- 6 Dharmender, LDC
- 7 Sh S.C. Joshi, UDC

Above discrepancies may be removed. All other service books may be reviewed by HOO at his own level and suitable action may be taken to rectify discrepancies, if any, under intimation to audit.



IAO/A.O.

AUDIT PARTY NO.XXXII

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PART-II
Current Audit Report (2019-21)

PARA 01 : Non – adjustment of contingent advances of Rs.54600/-
Audit Memo No.04 Dated:30.09.2021

As per Rule 323(2) of GFR 2017 advances for contingent and miscellaneous purpose, the adjustment bill alongwith balance if any, shall be submitted by the government servant within fifteen days of the drawl of advances, failing which the advance or balance shall be recovered from his next salary(ies)

During the scrutiny of the records related to advances of office of the PAO-III, it was revealed that following advances have been granted to DDOs attached with PAO_III but have not been adjusted per details given below :

S.No.	Token	Bill No.&Date	DDO's Name	Amount
1	24063	154/20.03.2021	ITI, Jafarpur	54600
			Total	54600

The matter may taken up for an early adjustment of the said advances within the prescribed period of time.

PARA 02 : Medical advance lying unadjusted
Audit Memo No.05 Dated: 30.09.2021

During the test check of LTC advance register it comes into the notice that Medical advance have been drawn by the officer/officials of various DDO's attached with PAO-III GNCT of Delhi.

As per CCS LTC Rule 15, when an advance has been drawn by any govt servant the claim for reimbursement of expenditure incurred on Medical shall be submitted within one month of Discharge from the Hospital , but during the test check of auditable record, it came to the notice that adjustment bills of Medical Advances drawn by the DDO's attached with PAO-III has not been submitted. Details of some of the advances is as under ;-

S.No.	Bill no. & Date	DDO's Name	Amount
01	104/6.11.20	GBSSS, Dharpura	170878/-

Necessary steps may be taken to release the adjustment of medical advance.



**PARA 03 : Non-release of withheld amount of gratuity.
Audit Memo No.09 Dated : 04.10 .2021**

As per Rule 64(8) read with the decision no. 2 of CCS Pension Rules in a case where no major recoveries are due, but 10% of 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 of last pay certificate has not be received, the withheld amount of gratuity automatically become payable on the expiry of the six months after retirement.

During the scrutiny of record and information given by PAO-III, it has been found that here were following cases for the period 2014-15 to 2020-21 in which withheld amount of gratuity has not been released so far. Details of withheld amount are as under.

S..No.	Name of Pensioner/Deptt.	PPO No.	Amount withheld
1.	Smt. Mohini, OT(Tech.) RTRM, Jaffarpur	701731400520	82460
2.	Vidhata Devi, RTRM Hospital Jaffarpur	70731400542	52311
3.	Smt. INder Kaur, PGT SKV Kakrola	701731800210	138947
4.	Smt. Krishan, Water women, SKV Kakrola	701731800434	99831
5.	Sh. Krishan Lab Astd., SBV, Kakrola	701731500426	900
6.	Smt. Santra Devi Rana, PET, GGSSS, Khair	701731500448	900
7.	Sh. Raj Roop, TGT, GBSSS-2, Najafgarh	707131500431	900
	TOTAL		376249

Necessary steps may be taken to release the withheld amount of gratuity.


IAO/AO PARTY NO. VII

TEST AUDIT NOTE

TAN 01 :- Shortcoming in Pay Bill Registers
Audit Memo No 01 Dated: 28.09.2021

During the test check of Pay Bill Registers for the period 2017-2021, following shortcomings have been notice:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. GAR-18-Abstract Pay Bill - entries most of the audit period were not recorded and attested /verified by the D.D.O.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.

Necessary steps may please be taken under intimation to audit.

TAN 02 : Shortcomings in Bill Register.
Audit Memo No 02 Dated: 29.09.2021

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2017-18 to 2019-20 has been maintained in a casual manner e.g page certificate is not recorded on first page etc.
2. All the columns except Columns 1 to 4, (i.e. Bill No. & date, Particulars , Net amount of the bill) have been left blank in respect of all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
3. Summary of the outstanding bills with PAO has not been given at the end of the month.
4. There are number of bill cancelled or let blank have not been attested by DDO, which is irregular.

Necessary steps may please be taken under intimation to audit.



**TAN 03 : Irregularities in maintaining of Cash Book.
Audit Memo No.3 Dated: 29.09.21**

During test check of cash book provided to the audit party for the period 2017-21, the following discrepancies have been noticed:-

1. **Entry of "A" Category cheques in the Cash book-** As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules 1983-" An Account Payee" crossed cheque or bank draft drawn in the personal name of recipient(Government servant or third party) by a pay and Accounts Officer(or by a cheque-drawing DDO) and routed through a department office merely for the purpose of delivery to the recipient thereof, need not be entered by the later's office in its Cash Book but the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate crossed cheques and bank drafts transit register. However, on scrutiny it has been observed that account payee crossed cheques have been entered in the cash book, for example, cheques issued by PAO in r/o TPDDL, MTNL etc., which is contrary to the rule stated above.

2. **Certificate from DDO:-**Certificate at the end of every month should be given by the DDO that the Cash available have been physically checked and found correct/tallied with the Cash Book. . As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

3. **Cutting/overwriting:-** A cutting or overwriting of an entry once made in the Cash book is strictly prohibited. It has been observed that corrections have been made in the cash book but entries were not attested by the Head of Office on every such correction. It has been observed that fluid has been used in the cash book which is strictly prohibited.

4. As per rule 13(ii) All monetary transactions should be entered in the cash book as soon as they occur. While tally cash book with GAR-6 , it is noticed that T.R. no.8 dated 22.11.18 amounting to Rs.6288/- was not taken in cash book.

**TAN 04 : Reg. Heavy load of Electricity Metre
Audit Memo No.06 Dated: 30.09.2021**

During the scrutiny of electricity bill it has been observed that Pay & account office-III had paid huge amount towards payment of electricity charges, the reasons seems of higher fixed charges due to sanction of heavy load i.e. 12KVA.

P&A office has sanctioned load of 12 kVA metre of electricity whereas asp per pervious record of electricity bill it is noticed that the requirement of electricity load of P&A office is between 4kVA to 7kVA. Hence it is suggested that P&A office may contact/consultation with PWD/Electricity Deptt. For reduced the load as per actual requirement.

Necessary steps may please be taken under intimation to audit.

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TAN 05 : Shortcomings/irregularities in stock registers
Audit Memo No.10 Dated: 05.10.2021

On the test check of stock registers of PAO-III the following shortcomings/ irregularities are observed :

1. Cutting & over writings are not being attested by any officer in the stock registers.
2. As per rule 213 of GFR 2017 physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Entry of Physical verification is not done/updated in many registers.
3. The balance of items has not been maintained in a proper manner in the non-consumable stock register.
4. Bill no. and cost of Article not recorded in most of the cases

Necessary steps may please be taken under intimation to audit.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

