

**Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat, New Delhi**

Sub: Audit report of PAO-XXI (Pay and Accounts Office), Delhi High Court, New Delhi for the financial year 01.04.2017 to 31.03.2023

INTRODUCTION

The Internal Audit on the account of PAO-XXI (Pay and Accounts Offices), Delhi High Court, New Delhi for the period of financial year 01.04.2017 to 31.03.2023 was conducted by Audit Party No.33 comprising of Sh Mohinder Sethi AO/IAO and Smt Anita, Jr Asstt. The audit was conducted during 07 working days wef 02/08/2023 to 10/08/2023

AIMS AND OBJECTIVES


The PAO office works under Principal Account office, Govt of NCT of Delhi & handles the cash transaction of Delhi High Court. The DDO of the DHC submitted the bill in this PAO. After scrutinizing the bill PAO clears the bill and release the payment to the concerned authority.

DETAILS OF HOO/DDO/ CASHIER

The following officer /official have served HOO/DDO/ Cashier during the audit period:

1. Head of Office during the audit period

S.No.	Name of the officer	Designation	Period
1	Sh Krishan Kumar	Pay & Accounts Officer	20.11.2016 to 30.04.2018
2	Sh. Rajesh Grover	Pay & Accounts Officer	01.05.2018 to 28.02.2019
3	Sh. Rajendera Kumar	Pay & Accounts Officer	01.03.2019 to 08.02.2022
4	Sh. Hemant Singh Asowal	Pay & Accounts Officer	09.02.2022 to 04.09.2022
5	Sh. Mahender Singh Bist	Pay & Accounts Officer	05.09.2022 to 25.12.2022
6	Sh. Arvind Singh Rawat	Pay & Accounts Officer	26.12.2022 to 31.03.2023


 M. Sethi
 AO/IAO 33

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2. DDO during the audit period

S.No.	Name of the officer	Designation	Period
1	Sh. Hemant Singh Asawal	Assistant Accounts Officer	23.09.2015 to 24.10.2017
2	Sh Sudhir Kumar	Assistant Accounts Officer	25.10.2017 to 12.11.2019
3	Smt. Monika Dhingra	Assistant Accounts Officer	13.11.2019 to 09.07.2020
4	Sh. Lekh Raj Raina	Assistant Accounts Officer	09.07.2020 to 31.03.2023

3. Cashier during the audit period

S.No.	Name of the officer	Designation	Period
1	Sh. Mukesh Rana	LDC	13.10.2016 to 14.05.2018
2	Smt. Brijesh Sharma	UDC	15.05.2018 to 30.06.2018
3.	Sh. Anuj Kumar Yadav	ASO	01.07.2018 to 31.03.2019
2	Smt. Neelam Kumari	ASO	01.04.2019 to 31.03.2023

VACANCY POSITION

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	01	00	01
2.	Group B	02	01	01
3.	Group C	08	03	05
	Total	11	04	07

BUDGET ALLOCATION AND EXPENDITURE

S.No	Fin Year	Budget Allotment (Rs. in Lakh)	Total Expenditure incurred (Rs. in Lakh)	Saving (Rs. in Lakh)	Percentage of Saving
1.	2017-18	42.60	40.74	1.86	04.36
2.	2018-19	54.30	51.70	2.60	04.78
3.	2019-20	66.05	60.70	5.35	08.09
4.	2020-21	82.80	57.36	25.44	30.72
5.	2021-22	82.80	55.26	27.54	33.26
6.	2022-23	78.80	65.16	13.64	17.30

STATUTORY AUDIT

Statutory audit of PAO-XXI (Pay and Accounts Office), Delhi High Court, New Delhi has been conducted by AGCR upto 2001-2021

MAINTENANCE OF RECORDS

The maintenance of records of PAO-XXI (Pay and Accounts Office), Delhi High Court, New Delhi was found satisfactory subject to observations made in current audit report. Monthly expenditure is being reconciled with the PAO concerned on regular basis. The Dte of audit disclaims any responsibility for miss-information provided by PAO-XXI (Pay and Accounts Office), Delhi High Court, New Delhi

A) Old Audit Report

There were 03 audit Para's. Detail is as under:

S.N.	Year	Total Para's	Para Settled	Para taken as fresh	Para no. of Settled Para's	Outstanding Para's with Para No.
1.	1979-81	01	-	-	-	01(3)
2.	2011-17	02	-	01 (01)	-	01(2)
	TOTAL	03	--	01	--	02

DETAILS OF OLD RECOVERY

S.No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1.	1979-81	Nil	Nil	Nil
2.	2011-17	Nil	Nil (#)	Nil
	Total	Nil	Nil	Nil

Amount of Rs.2037737/- out of 3007725/- adjusted through DC Bills.

B) Current Audit Report (2017- 23)

During the course of current audit, **07 observation memo's and 10 record memo** highlighting various irregularities/short recovery to the tune of **Rs.Nil/-** were issued out of which **Rs.NIL/-** have been recovered and remaining recovery of **Rs.Nil/-** has been incorporated in current audit report. The audit memos have been converted into **04 Paras & 02 TANs** which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2017-23)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
	Nil	Nil	Nil	
	Nil	Nil	Nil	
	Nil	Nil	Nil	
	Nil	Nil	Nil	
TOTAL	NIL	NIL	NIL	

The internal audit report has been prepared on the basis of information furnished and made available by PAO-XXI, Delhi High Court, New Delhi for the period 2017-23. The Dte.of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(AO/ IAO Party-33)

M. Sethi

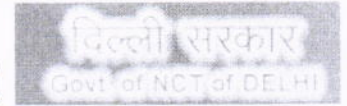
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PART-I
OLD AUDIT REPORT

Directorate of Audit
C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department Principal Accounts Office							
Sub department PAO-XXI (Pay & Accounts Office), DFS Building, Shankar Road (14/1633)							
S No	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1979	1981	3		HRA	O	0
2	2011	2017	1		Non adjustment of AC Bills amounting to Rs. 30,07,725/-	O	0
3	2011	2017	2		Non recovery of Penal Interest amounting to Rs. 8,14,654/- on delayed remittances	O	0

* NOTE:
O- Outstanding Paras
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted

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PART I

(Old Report)

(Outstanding Papers (1979-2006))

PART-I(B)

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Para 1


PREVIOUS OUTSTANDING AUDIT PARAS

Para No 1 (Report Jan-83)

Para No.3 (Ref. IAR for the year 79-81)

Subject: HRA

HRA upto Rs. 112,50/160,30 could be paid to Govt. servant without reference to actual rent paid by him or ratable value of the property as the case may be but HRA at higher rate could be paid only on the basis of rent receipt or assessment letter produced by the claimant. In this PAO Sh. D.R. Malhotra PAO came on transfer from Directorate of audit in July 1981. He continued to draw HRA at the rate of Rs. 180/- per month on the basis of IPC from Directorate of audit from 7/81 to 1/82. From 2/82 to 11/82 HRA was increased to Rs. 210/- per month on the basis of ratable value (assessed on 1.1.75) of his house No. D-94, East of Kailash, New Delhi. His HRA claim was required to be accepted by his superior officer i.e. Controller of Accounts which was not got done. Thus the HRA paid to Sh. Malhotra in excess of Rs. 160,30 per month was not in order. The same may please be got regularised or recovered under intimation to audit.


M. Selhi
AO/IAS 33

(6) 21/C

PART - 1B
2011-17

Current Audit Report

During the course of current audit, 09 (including Three record memos) audit memos highlighting various irregularities were issued. On the basis of compliance shown by the office, 03 memo were settled with on the spot, and out of remaining 03 memos, 02 have been converted into Para and 01 have been converted into TAN in the current audit report.

Details of Current Recovery (Audit period 2011-12 to 2016-17)

Memo No./ Para No.	Total Recovery/ Unadjusted amt. (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
06/01	NIL	NIL	NIL
09/02	814654	NIL	814654

The internal audit report has been prepared on the basis of information furnished and made available by Pay and Accounts Office No. XXI, Delhi High Court Building Complex, Admn Block, Basement I, New Delhi for the period from 2011-12 to 2016-17. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.

(Rajpal Singh)
I. A.O. - XVII

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PART-II
(Current Audit Report)
2011-17

Para No. 1

Ref.Audit Memo. No.06

Dated:05-12-2017

Sub:-Non adjustment of AC Bills amounting to Rs.30,07,725/-

Rule 117 and 118 of the Receipts and Payment Rule, 1983 envisage that an Abstract Contingent (AC) advance should be adjusted within one month of its drawal by submission of detailed contingent bills. On failure of submission of detailed contingent bills in support of earlier AC advance, no further AC bill should be encashed.

As per information provided by the department, advance of Rs.30,07,725/- was lying outstanding as on date for adjustment, as per details given overleaf/(Annexure)

Settled by taking as fresh.

*M. Jethi
AO/IAS-33*

*[PLS. see pg 34/c to 42/c
& 52/c in bD file]*

AC BILL REPORT FOR THE MONTH OF NOVEMBER 2017

S.NO.	BILL NO.	ADVANCE AMOUNT	PENDING AMOUNT	YEAR	YEARWISE TOTAL
1	2839	14440	14440	2007-08	
2	4029	13275	13275	2007-08	27715
3	846	5000	5000	2008-09	5000
4	2816	3091	3091	2009-10	3091
5	2763	23712	23712	2010-11	23712
6	454	15000	15000	2011-12	15000
7	1158	25000	25000	2012-13	25000
8	2529	25000	25000	2013-14	
9	1497	19070	19070	2013-14	
10	67	43200	43200	2013-14	
11	3622	45000	45000	2013-14	
12	4353	38000	38000	2013-14	
13	4354	10000	10000	2013-14	180270
14	4421	2500	2500	2014-15	
15	4735	25000	25000	2014-15	
16	3848	16000	16000	2014-15	
17	3863	3500	3500	2014-15	47000
18	4391	10000	10000	2015-16	
19	4741	25000	25000	2015-16	
20	207	25000	25000	2015-16	
21	499	492000	492000	2015-16	
22	821	25000	25000	2015-16	
23	882	10000	10000	2015-16	
24	886	25000	25000	2015-16	
25	902	2200	2200	2015-16	

take by

Satisfied by for 2007-16

*M. Sethi
AD/AD-33*

RE

26	922	25000		25000	2015-16	639200	2015-16
2016-2017							
S.NO.	BILL NO.	ADVANCE AMOUNT		PENDINGA MOUNT	YEAR		YEARWISE TOTAL
1	120	10000		10000	2016-17		
2	596	5000		5000	2016-17		
3	1478	10000		10000	2016-17		
4	1566	3500		3500	2016-17		
5	1596	5370		5370	2016-17		
6	1757	129500		129500	2016-17		
7	2008	5000		5000	2016-17		
→ 8	2195	4000		4000	2016-17	(A)	
9	2340	200813		200813	2016-17		
10	3135	25000		25000	2016-17		
11	3785	8293		8293	2016-17		
12	3784	50184		50184	2016-17		
13	4163	202500		202500	2016-17		
14	4180	1382577		1382577	2016-17	2041737	2016-17
						3007725	

for the year 2016-17

Adjusted through DC bills

Sincere efforts may be made for earlier adjustment of these advances under intimation to the Audit.

Amount of Advance Adjusted 2037737

Adv. not disbursed vide Bill NO 2195 (S. NO 8) (A) + 4000 (38/c)

Total Amt. of Adv. Adjusted Rs. 2041737/-

(Pls. see pg 34/c to 42/c & 52/c in RD file)

M. S. Saini
AS 7/100-33

Para No. 2

Para-2

Ref. Audit Memo. No. 09

Dated: 12-12-17

Sub.: Non-Recovery of Penal Interest Amounting to Rs.8,14,654 on delayed remittances of Govt. Receipts into Govt. account.

In accordance with the scheme for acceptance of Sales Tax receipt by the Public Sector Banks, Sales tax is being recovered by banks on behalf of Sales Tax Department from the dealers, & remitted to RBI for getting the same into Govt. A/c.

As per instructions of CGA & RBI, penal interest is charged from its defaulter bank on delayed remittances of Sales Tax as per guidelines:

1. On all delayed remittances if delay exceeds 30 days.
2. On delayed remittances for amount of Rs.1 lakh & above if the delay exceeds 15 days.

During the test check of records, it has been observed that huge amount of interest/penal interest amounting to Rs. 8,14,654 was due from different banks for late remittances as on March-2014 as per following details:

Sl. No.	Name of the Bank	Amount to be recovered (In Rs.)
1.	Uniited Bank of India	6131
2.	Syndicate Bank	29691
3.	Corporation Bank	42973
4.	Canara Bank	465808
5.	State Bank of Mysore	95726
6.	Punjab & Sindh Bank	153793
7.	Union Bank of India	20532
TOTAL		814654

This amount may be recovered from the defaulter banks & deposited in the Govt. Account under intimation to the Audit.

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15/c

TEST AUDIT NOTE

TAN NO. 1

Ref. Audit Memo. No. 07
Dated: 07-12-17

Subject: - 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that this has not been done in the case of the following employees:-

S.No	Employee Name	Designation	DOB	DOA	DOR
1	Sh. Krishan Kumar,	Sr. A.O PAO 21	20.03.1970	26.09.1989	31/03/2030

Similar cases may also be checked and the verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit.

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PART-II & PART- III
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2023)

Para 1 : Non-utilization of Budget Allotment during the year 2017-18 to 2022-23

(Observation Memo No. 05 Dated: 04/08/2023)


As per Rule 59 of the General Financial Rules, 2017 provides that personal attention of the Head of Department /Controlling officer is required to estimate saving or excesses, the Head of Department or controlling officer shall be in a position to estimate the likelihood of savings or excesses every month and to regularize them in accordance with the instructions laid down in Rule 62.

It is further stated in Rule 62(2) that the savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No saving shall be held in reserve for possible future excesses.

During the scrutiny of records related to Budget and Expenditure incurred in PAO-21 for the year 2017-18 to 2022-23, it has been noticed that the office has not fully utilized the funds allotted as detailed below:

Fin Year	Budget Allotment (Rs. in Lakh)	Total Expenditure incurred (Rs. in Lakh)	Excess/Saving (Rs. in Lakh)	Percentage of Excess/Saving
2017-18	42.60	40.74	1.86	04.36
2018-19	54.30	51.70	2.60	04.78
2019-20	66.05	60.70	5.35	08.09
2020-21	82.80	57.36	25.44	30.72
2021-22	82.80	55.26	27.54	33.26
2022-23	78.80	65.16	13.64	17.30

Reasons for above noted discrepancies may be elucidated to audit.


 AD/IAO-33

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Para 2 : Non Adjustment of Advance drawn on AC Bills amounting to Rs. 43093987/-
(Observation Memo No. 06 Dated: 07/08/2023)

During the test check record of Pay & Accounts Office-21 during the audit period (2017-18 to 2022-23), it is observed that an amount of Rs.4,21,27,999/- is lying un-adjusted on account of AC Bills. As per the Para 4.19.2 of the Civil Account Manual states that cases in which detailed bills are not furnished within the normal period prescribed in Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 should be reported to the Controlling Officer and thereafter, if necessary, the matter should be reported first to the Head of the Department and that failing to produce the desired result, the matter should be reported to the Pr. Accounts Office.

Further as per item at S.No. 23 of Delegation of Financial Powers to Head of Departments and Heads of Offices issued by Finance Department states that HOD's are empowered full powers for advance drawl of money of abstract bills for meeting contingent expenditure where advance drawl is inevitable subject to the following conditions:

1. Expenditure sanction of the competent authority is obtained.
2. No previous advance is outstanding.
3. The amount of advance drawl is rendered to PAO concerned within one month from the date of drawl of advance.

As per pending AC bills report for the month of March 2023 provided by PAO it has been observed that advances are still lying unadjusted by DDO of Delhi High Court mentioned as under:

S No	Year	No. of Bills	Outstanding Advance
Old Para No 1 (2011-17)			3007725 - 2041737 (adjusted)= 965988
Taken as fresh	2007-2016	40-14=26	
1	2018-2019	1	2072793
2	2019-2020	1	24670
3	2020-2021	1	28069
4	2021-2022	2	94155
5	2022-2023	92	39908312
	Total	97	42127999
	G Total	26+97=123	965988+42127999= 43093987

These advances may be adjusted/settled expeditiously interacting with the department concerned in the light of Para 4.19.2 of the Civil Accounts Manual under intimation to audit

(Signature)
AO / PAO - 33

13/C

Annexure to Para No. 1

AC BILL REPORT FOR THE MONTH OF NOVEMBER 2017

S.NO.	BILL NO.	ADVANCE AMOUNT	PENDINGA MOUNT	YEAR	YEARWISE TOTAL	
1	2839	14440	14440	2007-08		
2	4029	13275	13275	2007-08	27715	2007-08
3	846	5000	5000	2008-09	5000	2008-09
4	2816	3091	3091	2009-10	3091	2009-10
5	2763	23712	23712	2010-11	23712	2010-11
6	454	15000	15000	2011-12	15000	2011-12
7	1158	25000	25000	2012-13	25000	2012-13
8	2529	25000	25000	2013-14		
9	1497	19070	19070	2013-14		
10	67	43200	43200	2013-14		
11	3622	45000	45000	2013-14		
12	4353	38000	38000	2013-14		
13	4354	10000	10000	2013-14	180270	2013-14
14	4421	2500	2500	2014-15		
15	4735	25000	25000	2014-15		
16	3848	16000	16000	2014-15		
17	3863	3500	3500	2014-15	47000	2014-15
18	4391	10000	10000	2015-16		
19	4741	25000	25000	2015-16		
20	207	25000	25000	2015-16		
21	499	492000	492000	2015-16		
22	821	25000	25000	2015-16		
23	882	10000	10000	2015-16		
24	886	25000	25000	2015-16		
25	902	2200	2200	2015-16		

26	922	25000		25000	2015-16	639200	2015-16
2016-2017							
S.NO.	BILL NO.	ADVANCE AMOUNT		PENDINGA MOUNT	YEAR		YEARWISE TOTAL
1	120	10000		10000	2016-17		
2	596	5000		5000	2016-17		
3	1478	10000		10000	2016-17		
4	1566	3500		3500	2016-17		
5	1596	5370		5370	2016-17		
6	1757	129500		129500	2016-17		
7	2008	5000		5000	2016-17		
8	2195	4000	(A)	4000	2016-17		
9	2340	200813		200813	2016-17		
10	3135	25000		25000	2016-17		
11	3785	8293		8293	2016-17		
12	3784	50184		50184	2016-17		
13	4163	202500		202500	2016-17		
14	4180	1382577		1382577	2016-17	2041737	2016-17
						3007725	

Adjusted
Thru DC Bills (2016-17)

Sincere efforts may be made for earlier adjustment of these advances under intimation to the Audit.

Amount of Advance Adjusted 2037737
 Adv. not disbursed vide Bill (A) + 4000 (38/c)
 No 2195 (SNO-8)
 Total Amt. of Adv. Adjusted Re. 2041737/-
 (Pl. see Pg 34/c to 42/c & 52/c - KD file)

M. Selvi
 AD/150-33


11/C

Para 3: Non Adjustment of LTC, Medical & TA Advances Bills amounting to Rs.22651326/-
(Observation Memo No. 07 Dated: 08/08/2023)

During the test check of auditable record of Pay & Accounts Office-XXI for the audit period 2017-23, it is noticed that an amount of Rs. 2,26,51,326/- (LTC/18502144 + Med./2045859 + TA/2103323) is lying unadjusted on account of LTC, Medical and TA advances which was drawn by the officials of DHC attached with PAO-XXI

As per CCS LTC Rules 15(vi), when an advance is drawn by a 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 come to notice that adjustment bills of LTC Advances drawn by the DDO of DHC attached with PAO-XXI has not submitted LTC, Medical and TA Adjustment bills. Detail is as under

LTC Bills –Unadjusted (04/2017 - 03/2023)			
S.NO.	BILL NO.	AMOUNT	MONTH
2017-2018			
1	271	188500	MAY.2017
2	270	234900	MAY.2017
3	226	282000	MAY.2017
4	1703	432000	JULY.2017
5	2233	191700	SEPT.2017
6	2887	13400	OCT.2017
7	3051	4062	OCT.2017
8	3047	5674	OCT.2017
9	3050	6803	NOV.2017
10	4060	96200	NOV.2017
11	3152	10400	NOV.2017
12	3652	600	NOV.2017
13	3922	12750	DEC.2017
14	4582	108000	JAN.2018
15	4999	147600	FEB.2018
16	5265	87200	FEB.2018
Total		1821789	
S.NO.	BILL NO.	AMOUNT	MONTH
2018-2019			
1	265	13400	APRIL.2018
2	367	166200	APRIL.2018
3	579	17480	MAY.2018
4	666	191700	MAY.2018
5	629	9900	MAY.2018
6	773	1400	MAY.2018


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	1035	15100	MAY.2018
8	1687	135100	JULY.2018
9	1728	27000	JULY.2018
10	2374	127600	AUG.2018
11	2550	140400	AUG.2018
12	2631	94500	AUG.2018
13	2720	72000	SEPT.2018
14	2927	163200	SEPT.2018
15	3198	42600	OCT.2018
16	3369	31100	OCT.2018
17	3308	13900	OCT.2018
18	3861	15400	OCT.2018
19	3713	75800	OCT.2018
20	3716	151200	OCT.2018
21	3939	218900	NOV.2018
22	3917	273500	NOV.2018
23	3872	144000	NOV.2018
24	4030	164200	NOV.2018
25	4249	119500	NOV.2018
26	4434	21000	DEC.2018
27	4441	83500	DEC.2018
28	4502	13900	DEC.2018
29	4701	111700	DEC.2018
30	4788	19800	DEC.2018
31	5062	219200	JAN.2019
32	5065	219200	JAN.2019
33	5240	9800	JAN.2019
34	5663	1350	FEB.2019
35	5816	43200	FEB.2019
36	6469	75600	MARCH.2019
37	6466	75600	MARCH.2019

Total 3318930

S.NO.	BILL NO.	AMOUNT	MONTH
	2019-2020		
1	350	28800	APRIL.2019
2	105	106200	APRIL.2019
3	527	129000	APRIL.2019
4	557	252000	APRIL.2019
5	844	1700	MAY.2019
6	3827	154800	OCT.2019
7	3825	6400	OCT.2019

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	3922	151200	NOV.2019
9	4641	1400	DEC.2019
10	4825	12400	DEC.2019
11	5570	157500	FEB.2020
12	5616	151800	FEB.2020
13	5689	44700	FEB.2020
14	5884	157700	FEB.2020
15	5885	157700	FEB.2020
16	5934	78700	FEB.2020
17	5935	155400	FEB.2020
18	5933	78700	FEB.2020
19	6010	77800	MARCH.2020
20	6008	109800	MARCH.2020
21	6003	151800	MARCH.2020
22	6038	107300	MARCH.2020
23	6011	42400	MARCH.2020
24	5977	46800	MARCH.2020
25	6037	85800	MARCH.2020
26	6039	85800	MARCH.2020
27	6055	57400	MARCH.2020
28	6162	3700	MARCH.2020
29	6238	85800	MARCH.2020
30	6236	44700	MARCH.2020
31	1825	50000	MARCH.2020
32	2328	40000	MARCH.2020
33	2424	12000	MARCH.2020
	Total	2827200	

S.NO.	BILL NO.	AMOUNT	MONTH
	2020-2021		
1.	2800	36000	DEC.2020
2.	2787	8300	DEC.2020
3.	2777	9000	DEC.2020
4.	2785	94400	DEC.2020
5.	2605	15000	DEC.2020
6.	2604	18000	JAN.2020
7.	2515	20000	JAN.2020
8.	2570	40000	JAN.2020
9.	2563	60000	JAN.2020
10.	2562	9000	JAN.2020
11.	2827	6000	JAN.2020

12.	2830	12000	JAN.2020
13.	2625	45320	JAN.2020
14.	2990	36000	JAN.2020
15.	2989	54000	JAN.2020
16.	2897	12000	JAN.2020
17.	3085	40000	JAN.2020
18.	3196	40000	JAN.2020
19.	3195	106944	JAN.2020
20.	3209	50000	JAN.2020
21.	3326	5900	JAN.2020
22.	3327	13000	JAN.2020
23.	3328	30400	JAN.2020
24.	3613	22500	JAN.2020
25.	3495	15000	JAN.2020
26.	3496	6000	JAN.2020
27.	3491	30000	JAN.2020
28.	3490	30000	JAN.2020
29.	3732	12000	JAN.2020
30.	3802	60200	JAN.2020
31.	3907	12000	FEB.2021
32.	3906	12000	FEB.2021
33.	3951	426200	FEB.2021
34.	3972	74200	FEB.2021
35.	3974	8200	FEB.2021
36.	4156	50000	FEB.2021
37.	4609	24500	MARCH.2021
38.	5129	116200	MARCH.2021
	Total	1660264	

S.NO.	BILL NO.	AMOUNT	MONTH
	2021-2022		
1	2109	50000	AUG.2021
2	2271	139600	SEPT.2021
3	2438	10100	SEPT.2021
4	2893	69600	OCT.2021
5	2792	75900	OCT.2021
6	3683	68300	NOV.2021
7	3743	57700	NOV.2021
8	3744	24410	NOV.2021
9	3865	21100	NOV.2021
10	3598	16000	DEC.2021

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11	4085	7400	DEC.2021
12	4984	96300	FEB.2022
13	5057	96300	FEB.2022
14	5252	991	FEB.2022
15	5693	38997	MAR.2022
16	5694	38997	MAR.2022
17	6019	116600	MAR.2022

Total 928295

S.NO.	BILL NO.	AMOUNT	MONTH
	2022-2023		
1	509	225000	APR.2022
2	775	990956	MAY.2022
3	1037	104400	MAY.2022
4	1346	65891	JUNE.2022
5	1746	27800	JULY.2022
6	1983	265600	JULY.2022
7	2669	112500	AUG.2022
8	2668	150000	AUG.2022
9	2874	20600	SEPT.2022
10	3510	60100	OCT.2022
11	3441	131000	OCT.2022
12	3936	48300	OCT.2022
13	4610	65200	NOV.2022
14	4698	141900	NOV.2022
15	4916	174500	DEC.2022
16	4970	67800	DEC.2022
17	5019	135600	DEC.2022
18	6677	36300	FEB.2023
19	7033	1500	MAR.2023
20	7008	10000	MAR.2023
21	7054	17284	MAR.2023
22	7380	50000	MAR.2023
23	7624	38997	MAR.2023
24	7625	38997	MAR.2023
25	7661	239230	MAR.2023
26	7688	4726211	MAR.2023
	Total	7945666	

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S.No	Fin Yr	LTC Amt of LTC Bills
1.	2017-2018	1821789
2.	2018-2019	3318930
3.	2019-2020	2827200
4.	2020-2021	1660264
5.	2021-2022	928295
6.	2022-2023	7945666
	G Total	18502144

Medical Bills - Unadjusted (April 17 – Mar 23)			
Medical Bills (2018-2019)			
S.NO.	BILL NO.	AMOUNT	MONTH
1	608	161285	May.2018
2	1623	482760	July.2018
3	2870	1306	Sept.2018
	TOTAL	645351	
Medical Bills (2019-2020)			
S.NO.	BILL NO.	AMOUNT	MONTH
1	160	130410	April.2019
2	1642	266011	July.2019
3	4686	38966	Dec.2019
	TOTAL	435387	
Medical Bills (2020-2021)			
S.NO.	BILL NO.	AMOUNT	MONTH
1	4000	178778	Feb.2021
2	4757	151675	March.2021
	TOTAL	330453	
Medical Bills (2021-2022)			
S.NO.	BILL NO.	AMOUNT	MONTH
NIL	NIL	NIL	NIL
Medical Bills (2022-2023)			
S.NO.	BILL NO.	AMOUNT	MONTH
1	85	423105	April.2022
2	706	26231	May.2022
3	6110	185332	Jan.2023
	TOTAL	634668	

S No	Fin Yr	Amt of Medical Bills	
1.	2017-2018	0	/
2.	2018-2019	645351	
3.	2019-2020	435387	
4.	2020-2021	330453	
5.	2021-2022	0	
6.	2022-2023	634668	
	TOTAL	2045859	

T.A Bills- Unadjusted (April17 - March23)

(2017-2018)

S.NO.	BILL NO.	AMOUNT	MONTH
1	135	38755	May.2017
2	405	40000	July.2017
3	3747	60000	Dec.2017
4	3751	68800	Dec.2017
5	4453	22007	Jan.2018
6	4425	22007	Jan.2018
7	4428	6144	Jan.2018
8	4682	50000	Jan.2018
9	4757	106350	Feb.2018
	TOTAL	414063	

(2018-2019)

S.NO.	BILL NO.	AMOUNT	MONTH
1	786	45333	May.2018
2	5548	113207	Feb.2019
3	6584	483537	March.2019
	TOTAL	642077	

(2019-2020)

S.NO.	BILL NO.	AMOUNT	MONTH
1	982	885	May.2019
2	3317	299100	Sept.2019
3	4845	38862	Nov.2019
	TOTAL	338847	

(2020-2021) & (2021-2022)

S.NO.	BILL NO.	AMOUNT	MONTH
NIL	NIL	NIL	NIL
	TOTAL	0	

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(2022-2023)

S.NO.	BILL NO.	AMOUNT	MONTH
4	3537	708336	Oct.2019
	TOTAL	708336	

S.No	Fin Yr	Amt of TA Bills	
1.	2017-2018	414063	/
2.	2018-2019	642077	/
3.	2019-2020	338847	/
4.	2020-2021	0	/
5.	2021-2022	0	/
6.	2022-2023	708336	/
	G. TOTAL	2103323	/

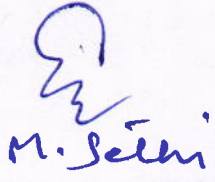
Para 04: Non- Production of Records

(Record Memo 02 Dated- 02/08/2023)

The following record have not been provided/ maintained

1. Telephone Register [DDOs]
2. LTC Register [DDOs]
3. Medical Reimbursement Register [DDOs]
4. Travelling Allowance Register [DDOs]
5. Children Edu. Allowance Register [DDOs]

The above mentioned records may be shown to next audit


 M. Selhi
 (AO/IAO Party - 33)

PART-III

TAN 1: Shortcomings in maintenance of Pay Bill Register

(Observation Memo No. 02 Dated: 03/08/2023)

During test-check of PBR for the period 2017-23, the following shortcomings were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written Pay Level, Pay band, Grade-Pay, address/ Details of govt. accommodation, DOB, DOJ, DOS, Details viz no. of instalments etc. of loan/advances/refunds, etc were not recorded in the PBRs in respect of some of employees of this office, which is incorrect. Needful may be done now and shown to audit.
2. **Cutting & Overwriting** – Cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
3. **Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.**
4. **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
5. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
6. **GAR-18 not attested-** GAR-18 (Abstract of the pay bills)- Entries were not found recorded and initialled by the competent authority for its correctness at all from 2017-18 to 2022-23.

Elucidate reasons for the above. Further, rectifications of the above irregularities may be made and shown to audit.



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TAN 2: Verification of qualifying service and Shortcomings in maintenance of Service Books
(Observation Memo No. 04 Dated: 04/08/2023)

A) Verification of qualifying service

As per Rule 32 of CCS (Pension) Rules, **on completion of 18 years or 5 years before the date of retirement, whichever is earlier**, verification of services of the Government servant concerned should be completed and a **certificate of verification issued to him in the prescribed form (Form 24)**. The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate of verification of qualifying service

S.No	Name & Designation	Dt of Appoint.	No. of Years
	Mr/Ms		
1.	Anuj Kr Yadav, ASO	11/05/1993	> 18 years
2.	Neelam Kumari, ASO	20/06/1994	> 18 years

HOS is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

B) Shortcomings in maintenance of Service Books

On scrutiny of service books, following deficiencies have been noticed:

- 1) Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees.



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In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.

However, this has not been followed in all of the cases.

2) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

3) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended & attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted/ attested in the bio-data in the service books of some of the officials. Some of the examples given below: -

- Mr Anuj Kr Yadav, ASO
- Ms Neelam Kumari, ASO

4) Incomplete leave accounts

In a few cases, the leave accounts are incomplete i.e. upto 3/2023 has not been entered in the Leave Accounts.

HOS/DDO is advised to initiate immediate action in respect of eligible officers/officials as mentioned above under intimation to audit. Similar other cases may also be reviewed accordingly.


M. Sethi

(IAO Party - 33)