

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI



Sub.: Internal audit report on the accounts of Pay & Account Office -I, GNCT of Delhi, R.K. Puram, New Delhi for the period 01.04.2017 to 31.03.2021.

PART – I

A Introductory

The accounts of Pay & Account Office - I, GNCT of Delhi, R. K. Puram, New Delhi for the period 01.04.2017 to 31.03.2021 were test audited by audit party no. XXVII consisting of Smt. Manorama Rawat, Sr. AO / IAO & Sh. Prabhu Narayan Jha, AAO w.e.f. 28.06.2021 to 07.07.2021 (7 days-Audit party was in HQ on 29.06.21)

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

1. HOO

S.No.	Name	Period
1	Mrs. Poonam Chadha	01.04.2017 to till date

2. DDO

S.No.	Name	Period
1	Mrs. Poonam Chadha, PAO	30.06.2016 to 11.05.2017
2	Mithlesh Pandey, AAO	12.05.2017 to 30.06.2020
3.	Mrs. Poonam Chadha, PAO	01.07.2020 to 28.02.2021
4.	Mrs. Vanita Dogra, AAO	01.03.2021 to till date

3. Cashier

S.No.	Name	Period
1	Mrs. Leela Tiwari	01.04.2017 to 31.07.2018
2.	Sh. Surender Kumar	1.11.2018 to till date



BUDGET ALLOTMENT AND EXPENDITURE INCURRED

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The details of budget allotment and expenditure incurred during the year 2017-18 to 2020-21 are as under:-

Year	Allotment (in Rs.)	Expenditure (in Rs.)
2017-18	12985000	10856408
2018-19	13470000	12908698
2019-20	13696000	13120720
2020-21	13120000	13032075

VACCANCY POSITION

Sl No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group "A"	00	00	00
02	Group "B"	05	04	01
03	Group "C"	20	10	10
	TOTAL	25	14	11

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the unit up to 2018-19.

GENERAL

The general condition of the record of Pay & Account Office- I, GNCT of Delhi, R.K. Puram, New Delhi for the period 01.04.2017 to 31.03.2021 was found to be satisfactory, subject to the observation made in the current audit report.

(Manorama Rawat)
Sr. A.O. / IAO
Party no. XXVII

18/A

PART - I A
OLD AUDIT REPORT

There were **08 audit paras with Rs.NIL** outstanding in the old audit report of PAO-I.R.K.Puram, GNCT of Delhi, New Delhi. On the basis of the reply submitted by PAO-I.R.K.Puram, New Delhi three paras settled and one para updated and taken as fresh in current audit report and remaining four paras are still outstanding.

S. No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	1978-79	4	0	0	1,2,3,4,
2.	2012-15	4	4	5,6,7&8	----
	Total	4	0		

Recoveries Pending of Old Audit Report

S No.	Start Year	End Year	Para No.	Outstanding Amount (in Rs.)
NIL				



PART – IB

Current audit report

(18)

During the course of current audit 06 preliminary audit memos plus one record memo were issued and a recovery of Rs.68,686/- was pointed out. Two memos (1A&2A) were settled on the spot after recovering the amount of Rs. 68,686/-. Balance memos converted into 04 paras and NIL tans, and incorporated in current audit report as part – II.

The detail of the recoveries are as under:-

Memo no	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
1A	Wrong pay fixation	47808	47808	0
2A	Wrong pay fixation	20878	20878	0
	Total	Rs. 68,686/-	Rs. 68,686/-	0

The inspection report of PAO-I, GNCT of Delhi has been prepared on the basis of information furnished and made available. The Dte. of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.



(Manorama Rawat)

Sr. A.O./IAO,

Party no. XXVII



List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Principal Accounts Office

Sub department:PAO-1 (Pay and Accounts Office), West Block-4, R.K. Puram, New Delhi (283/2)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1978	1979	1		Non Recovery of Expenditure.	O	0
2	1978	1979	2		Irregular Payment of Special Pay to Police.	O	0
3	1978	1979	5		Excess Payment of Salary.	O	0
4	1978	1979	12		Excess Purchase of Stationary.	O	0
5	2012	2017	1		Non adjustment of AC Advances - Rs. 4.12 Crores	O	0
6	2012	2017	2		Non adjustment of LTC Advance - Rs. 23.77 lakhs & Medical Advance	O	0
7	2012	2017	3		Delay in release of withheld amount Gratuity amounting to Rs. 31800/-	O	0
8	2012	2017	4		Broad Sheet of long term advances to the govt. servant	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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Old Outstanding Balances

Balance of outstanding balances for which no compliance was shown by the
are detailed below:

Year	Parish No.	Subject
1974-75	1	Non Receipt of Expenditure
1975-76	2	Irregular Payment of Special pay to Police
1976-77	3	Excess Payment of Salaries
1977-78	4	Excess Purchase of Stationery

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Inspection Report of Pay & Accounts Office No. 1 R.K. Puram New Delhi for the year 1978-79.

Part I (Previous Inspection Report.)

The following paras of the previous Internal Audit Report (for 1977-78) were still outstanding and these may please expeditiously settled.

S.No.	Para No. and year of I.A. Report.	Brief particulars of objection.	Reasons for outstanding.	Remarks.
1.	Para 4(77-78)	H.A.A. certificate.	were not produced during I.Audit.	May be show during next audit.
2.	Para 6(77-78)	Fly leaf register.	-do-	-do-
3.	Para 7(77-78)	Recovery on a/c of loan taken.	Not yet effected.	Paras stand.
4.	Para 8(77-78)	Register of valuables.	Reasons for delay in depositing the cheque not given.	-do-
5.	Para 11(77-78)	B/Sheet of long term advances.	Compliance not yet completed.	-do-
6.	12(77-78)	Dist. Audit Register.	-do-	-do-

PART - I

Part II (Current Report)

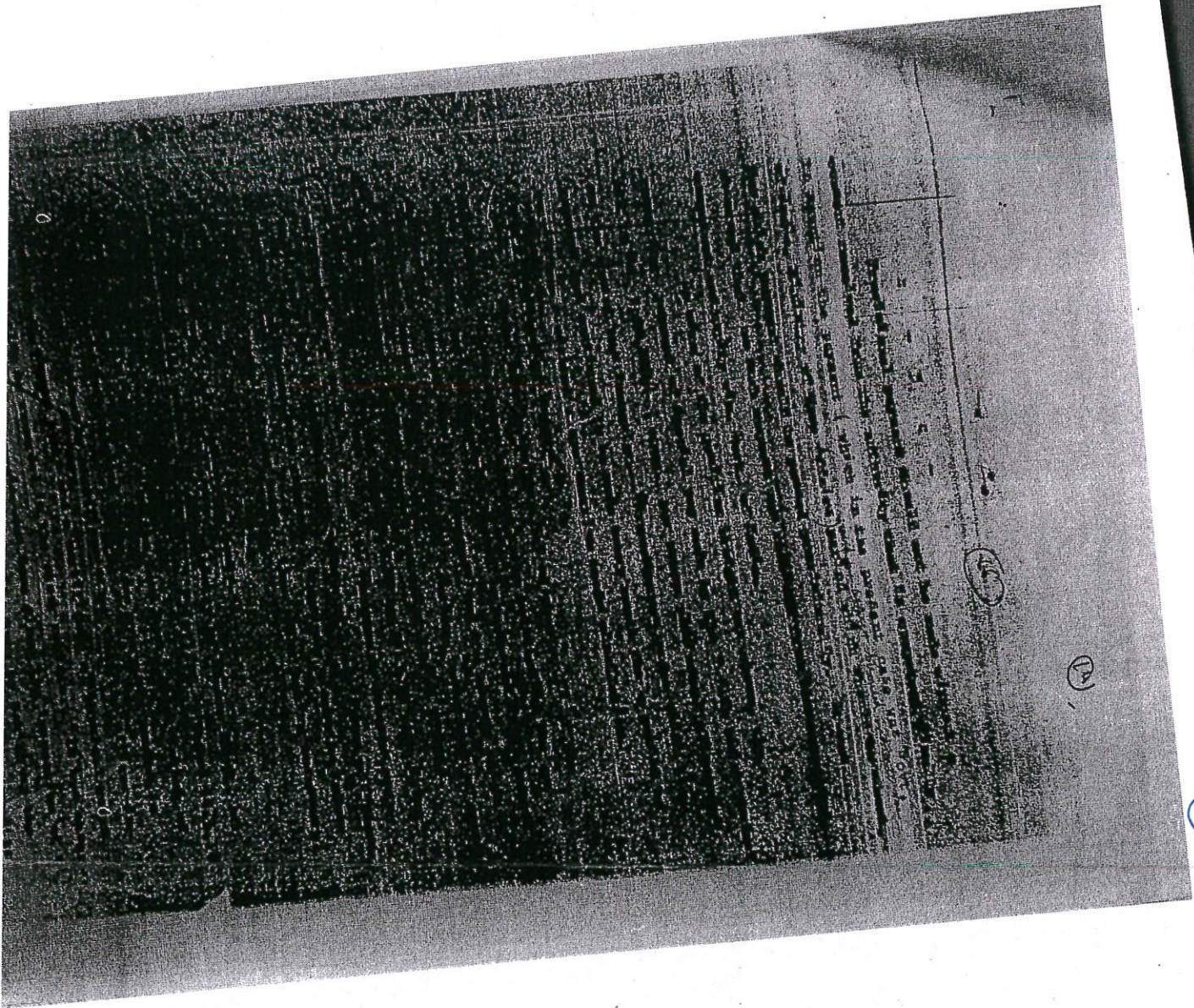
Para 1 Non recovery of organization

A perusal of the P.A. Old File No. PAC/1(17) Dsp/ Para 1/77 revealed that the expenditure on account of Police force including office contingencies and other connected charges for running the staff deployed at the Pawan Airport for two periods viz. "Private Security" and "Anti-Masking operations" was borne by International Airport Authority of India (IAAI) and Min. of Tourism and Civil Aviation respectively. The same was ascertained by the Audit Officer, Pawan Airport, who was specially deputed for each of the two periods. The details of the expenditure incurred are given in the Annexure.

Para 01

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PARA-3 (Para-3)

As a result of test check of Establishment Audit
detailed below was noticed :-

No.	Name of post.	No. of post sanctioned.	Month of S.L.D.	S.L.D. posting	No. of day for which excess payment was made.
1.	Drivers.	1	6/78	1 X 5/30	5
2.	-do-	1	7/78	2/31 29/31	2
3.	T.D.C.	2	5/78		10
4.	Patrol van Driver.	1	7/78	X X	2
5.	Govt. Printing Staff.	1	6/78		21

In case of sanctioned posts may please be intimated to the
concerned authorities under which the payment was made
and also check other orders may also please be examined and
not sanctioned when intimated to the Internal Audit.

Para 6. Government Claims Register.
Under Para 10.5 of Chapter 10 of the Handbook,
arrangements of the diary/diary by the other party,
to check the entries for correctness of transactions relating
to the P.S.O. accounts should be initiated and noted in the
register when the acknowledgements received. As a result of
test check of Government Claims Register, it was noticed that
the entries in the register were not in the required format.

- 1. G-342154 dated 15.10.77
- 2. G-342155 dated 16.2.78
- 3. G-342180 dated 30.3.78
- 4. G-342234 dated 23.5.78
- 5. G-342250 dated 23.6.78
- 6. G-342258 dated 6/78

Early steps may please be taken to
the unauthorised entries under the register.

-12- (9) (7)

August, 78	3131-20
Sept. 78	91466-00
Oct. 78	9393-10
Nov. 78	15479-93
Dec. 78	28011-00
Januar 79	6443-00
Feb. 79	5436-00
March, 79	34051-00
	<u>786030-15</u>

It may please be taken for early clearance of outstanding items.

Para-11. Irregular payment of conveyance charges (Nos. 51-60)

During test check of contingent vouchers, it was observed that an amount of Rs. 51-60 was paid to Sh. I.S. Chauhan as conveyance charges for the period from 12/77 to July, 78 vide V.No. 11 for Nos. 26-30 and V.No. 39 for Rs. 25-50, for attending Head Storehand classes at Vikash Bhawan. As there was no sanction for the eligibility of conveyance charges for attending Head Storehand classes, the payment was considered as irregular. It needs regularization/recovery under intimation to Internal Audit.

Regularization of Stationery

Under Memo No. (Accounts) (Ord.) G.M. No. 243(11)/73-AG dated 29.10.77 Head of the Office has empowered to purchase stationery worth Rs. 500/- per annum. It was observed that during the year 73-79 stationery items worth Rs. 672/02 were purchased by order of the Head of the Office in the name of the Head of the Office under intimation to Internal Audit. This purchase should be regularized.

Para-12. V.No. 19 of 1978

On 19.10.78 the Head of the Office has empowered to purchase stationery worth Rs. 500/- per annum.

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(10)

PART-II CURRENT AUDIT REPORT (2012-17)

Para No. 01 (Ref. Memo No. 02 dated 11.12.17)

Sub :- Non adjustment of AC Advances-Rs. 4.12 crores

Settled & taken as fresh in current audit report

As per Receipt & Payment Rules stipulates that money drawn on abstract contingencies Bills (AC Bills) for payment of advance to suppliers should be adjusted within a period of one month from the date of drawl of such bills.

As per records and list provided to audit, it was observed that a sum of Rs. 4.12 crore drawn on abstract contingencies bills were lying outstanding till 31st Nov 2017. Some of the advances were long due from the year 2005-06 The DDO-wise break up outstanding /unadjusted advances is enclosed herewith

Moreover due to non-submission of adjustment bills by different DDOs under the payment control of PAO-I, it cannot be ruled out that the funds had been utilized for the purpose other than the purpose for which these were drawn. Thus possibility of misappropriation of funds could not be rules out in the absence of adjustment bills.

The same observation was raised in the earlier audit report of 2009-12. Sincere efforts should be made to get the adjustment bills from the DDOs concerned and minimize the outstanding advance amount under intimation to audit.

Para No. 02 (Ref. Memo No. 03 dated 11.12.17)

Sub :- Non adjustment of LTC Advances-Rs. 23.77 lakhs & Medical Advance amounting to Rs. 7.20 Lakhs

(Fully Settled)

As per LTC Rules, where advances have been taken , the claim should be furnished within one month of completion of return journey. If the claim is not submitted within prescribed time, the advance if drawn will be recovered along with penal interest at 2% over GPF interest rate from the date of drawl of the advance and it will be recovered in Lump sum.

During test check of records and per list provided to audit, it was noticed that the LTC advances drawn by the DDO under the payment control of PAO-I amounting to Rs. 23.77 lacs pertaining to the period 2011-12 to 2016-17 were lying outstanding as on 31.03.17.

Apart from above a Medical advance of Rs. 720000/- drawn by Ms. Kavita, Asstt. Teacher working in SKV Raj Nagar-I (DDO No. 032198) vide bill number 75 dated 18.05.16 is still lying un-adjusted.

The same observation was raised in the earlier audit report of 2009-12. The matter may be taken up with the concerned DDO to adjust the outstanding LTC and medical advances under intimation to audit.

Settled

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Para No. 03 (Ref. Memo No. 07 dated 11.12.17)

Sub :- Delay in release of withheld amount Gratuity amounting to Rs.31800

As per G.O.I. decision Rule 64(2) of CCS Pension Rules, 1972, in case where no major recoveries were due but 10% of gratuity or Rs. 1,000/- has been withheld because there might be un-assessed Govt. dues or because the gratuity has been provisionally paid or because LPC has not been received, the withheld amount should automatically become payable on expiry of six months after retirement.

During scrutiny of DCRG Register and list of withheld amount provided to audit it was noticed that withheld amount were not released to the concerned officials. Detail of cases of withheld amount of gratuity shows that an amount of Rs. 31800/- has not been released till date. This amount was lying withheld with the Government for more than six month as on 31.03.2017.

Sl. No	Name (Sh. /Smt.)	Amount	D.O.R
1	Dharambir Singh	3600	31/10/2008
2	Saroj Prashar	3600	30/09/2008
3	Ishwar Chand Dubey	1000	31/12/2008
4	Prem Singh	4600	30/04/2009
5	Krishna Gupta	1000	30/112009
6	Mangey Ram	1000	30/11/2009
7	Ramesh Kumar	1000	30/11/2010
8	Yamuna Prasad	1000	31/05/2011
9	Bhagwati Prasad	1000	30/11/2009
10	Joginder Kumar	10000	31/03/2016
11	Sunita Bhalla	1000	30/09/2012
12	Meera Bhagat	1000	30/09/2012
13	Daldip Kaur	1000	31/01/2013
14	Bijender Singh	1000	31/08/2013
	Total	31800	

It is therefore, suggested that all such type of cases where the gratuity was still lying withheld may be reviewed and effective steps may be taken to release withheld amount at the earliest under intimation to Audit.

Para No. 04 (Ref. Memo No. 04,5,6 dated 04.12.17)

Sub :- Broad Sheet of long term advances to the Govt. Servant

During test check of the broadsheet of long term advances to the govt servant for the year 2012-17, the following shortcomings/omission have been noticed :-

A. HBA Broadsheet

S.No.	Name of the Govt. Servant (Sh./Ms.)	Opening balance outstanding (RS)	Page No. of Broad Sheet	Remarks
1.	B.D Meena	Not mentioned	39,40 & 86	30 installments of Rs.@1644/- received Amount outstanding is Rs. 49320/-

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Sr. Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat
New Delhi-110002

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2.	SP. Bakshi	Not mentioned	36	Recovery upto 9/2007 outstanding Amount 30160/-
3.	Sh. Manohri Lal Meena	Not mentioned	93	Rs. 365000/- Dated April 2004, recovery w.e.f May 2004 to June 2012 & Aug 2013 to till date i.e Nov 2017 & Rs. 5100/- p.m. Transfer Advice for the period July 2012 to July 2013 is awaited from PAO-20
4.	Sh. Manoj Kumar	Not mentioned	101	Transfer Advice is awaited from previous department. Schdule of recovery is being received from NCC Department w.e.f Jan 2015 to Nov 2017 @ 882 p.m.

B. Scooter Advance

S.No.	Name of the Govt. Servant (Sh./Ms.)	Opening balance outstanding (RS)	Page No. of Broad Sheet	Remarks
1.	Sh. Chander Parkash	Not mentioned	26-28	Principal amount recovered & interest not verified.
2.	Sh. Ved Prakash	Not mentioned	86	Amount outstanding Rs. 1500/-
3.	Santram	Not mentioned	116	Principal amount fully recovered interest not verified.
4.	Gurnam Kaur	Not mentioned	116	Principal amount fully recovered interest not verified.

C. Computer Advance

Sr.No	Name of Govt Servent	Opening balance	Page no of board sheet	Remark
1.	Sunil kumar singh	Not mentioned	46	Recovery for the month of April, May and July 2008 only have been made. Neither of being transferred the official nor transfer advice issued.
2.	Sh. V.K Rao	Not mentioned	51	Entry are incomple for the year 2008-2009 and 2009-2010

As per Civil Account Manual the PAO was required to communicate the outstanding balances of long term advances against each official at the close of each financial year and acceptance of these balances should be watched and recorded. The same observation was raised in the earlier audit report of 2009-12. PAO may complete the above deficiencies and reconcile the figure with concerned DDO's.

IAO
Party No. III

PENDING LTC ADVANCES


S.NO	YEAR	NAME OF DDO	BILL NO. AND DATE	AMOUNT	PERSON NAME
1	2013-2014	DR. B.R SUR HOSPITAL	85 (07-06-2013)	66,600	KRISHAN DEVI
2	2013-2014	SBV CHIRAG ENCLAVE	91(10-06-2013)	6,760	JITENDER SINGH
3	2014-2015	SBV NO-2 PALAM ENCLAVE	32(16-09-2014)	24,246	C J CHUGH
4	2013-2014	ANDMAN AND NICOBAR	79(03-05-2013)	82,724	K.S THAKUR
5	2014-2015	PAY AND ACCOUNT OFFICE NO-II	81(15-10-2014)	1,59,000	ASHOK KUMAR
6	2012-2013	GBSSS J BLOCK SAKET	174(20-09-2012)	84,305	YAD RAM
7	2014-2015	GBSSS-J BLOCK SAKET	263(15-09-2014)	97,798	ANAND KUMAR
8	2014-2015	GBSSS-J BLOCK SAKET	85(20-08-2014)	1,24,866	PURUSHOTAM
9	2014-2015	GBSSS-J BLOCK SAKET	86(20-08-2014)	49,950	CHANDRA PRAKASH
10	2016-2017	SBV DELHI CANTT	436(10-02-2016)	95,855	PRATIBHA MISHRA
11	2015-2016	GBSSS KIDWAI NAGAR	251(18-12-2015)	53,196	SHUBHA CHNADER
12	2015-2016	SKV A-BLOCK DEFENCE COLONY	138(08-08-2015)	1,01,938	SUSHNIA RANI NARANG
13	2015-2016	G -COED SSS POCHAN PUR	202(20-10-2014)	33,000	URMILA DEVI BHARDWAJ
14	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	32(18-04-2016)	68,823	AJEET SINGH
15	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	430(06-10-2016)	16,360	TEJPAL SINGH
16	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	428(05-10-2016)	54,378	AJEET SINGH
17	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	533(04-11-2016)	84,855	SATIS TOKAS
18	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	538(17-11-2016)	38,742	B.L MISHRA
19	2016-2017	SBV (VIR CHAND GARWALI) J-BLK SAKET	780(16-03-2017)	1,36,152	VIJAY KUMAR
20	2016-2017	SHAHPUR JAT	35(16-05-2017)	37,140	SUNITA SAHOTA
21	2016-2017	FOOD AND SUPPLY (SW)	17(09-05-2016)	82,935	SATISH CHNADER
22	2016-2017	GGSSS MB ROAD	170(28-10-2016)	2,05,236	SANTOSH BHARDWAJ
23	2016-2017	HAUZ RANI	42(09-06-2017)	6,656	SHANKAR MISHRA
24	2016-2017	GBSSS NO KIDWAI NAGAR	209(04-11-2016)	1,97,219	R.K CHAINANI
25	2016-2017	CDRF-II	98(15-12-2016)	1,01,060	JOGINDER SINGH

[Signature]
 I/O
 (PARTY NO II)

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26	2011-2012	GBSSS Ghiotorni	167(02.01.2012)	1,76,400	Ramesh Chand Sharma
27	2011-2012	ATS, Chhatterpur	247(30.05.2011)	68,000	Arun Kumar Trivedi
28	2011-2012	GBSS Hauz Rani	143(20.12.2011)	1,22,805	Sh. Kant Mishra
			TOTAL	23,76,999	



IAO
(PARTY NO 11)

DETAILS OF PENDING A.C ADVANCES

ANNEXURE - I

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Name of DDO	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Total No. of bills	
14 Col. 1	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Nov-17							1
20 CO 1 Delhi Air Sqdn. NCC	0	0	0	0	0	0	0	0	0	0	0	0	0	28350	28350	1462136	1462136				11
21 CO 2 Delhi Air Sqdn. NCC	0	0	0	0	0	0	0	0	0	0	0	0	540525	540525	540525	540525					6
22 CO 2 Delhi Arty Bty NCC	0	0	0	0	0	0	0	0	0	0	0	280	30552	30832	30832						4
24 CO 3 Delhi (G) B. NCC	0	0	0	0	0	0	0	0	0	0	0	262596	303241	565837	765484	765484					10
25 CO 3 Delhi Bn NCC	0	0	0	0	0	0	0	0	0	0	0	0	355972	355972							4
27 CO 4 Delhi (G) Bn NCC	0	0	0	0	0	0	0	0	0	0	0	0	261733	261733							5
28 CO 7 Delhi Bn NCC	0	0	0	0	0	0	0	0	0	0	0	0	0	0							0
Group HQ NCC	0	0	0	0	0	0	0	0	0	0	0	0	0	0							0
DC (South)	0	267831	2500	1556359	0	21910	0	74258	100000	125487	430200	0	715992	3294537							71
DC (South West)	407784	819222	736134	0	900068	0	17648	0	0	114300	5744832	508044	4434103	13682135							91
DC (South East)											18610000	571240		19181240							4
B.R. Sur Hospital	0	0	0	0	0	0	0	0	0	0	0	0	0	0							0
EDUCATION	0	0	0	0	0	0	0	0	0	0	95646	999692		1095338							13
TOTAL	407784	1087053	738634	1556359	900068	21910	17648	74258	100000	239787	24880678	2341852	8898088	41264119							230


 IAO
 (PARTY NO. 2)

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PART - II
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

Para No. 1

(Ref to memo no3 dated 02.07.2021)

Sub. LTC Advances amounting to Rs.1,91,268/- lying pending for adjustment.

During the test check of LTC Advance register it has come into the notice that LTC Advances have been drawn by the officer/official of various DDO's attached with PAO-I, GNCT of Delhi but some of them are still lying unadjusted.

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 has been noticed that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-I, have not submitted LTC adjustment bills. Detail are as under:-

S.No.	DDO	Tokan No. and Date of Advance	Amount(in Rs.)
1	032284	2088/03.05.2018	52164
2	-DO-	2089/03.05.2018	69552
3	-DO-	2091/03.05.2018	69552
TOTAL			

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of LTC for the period mentioned above as prescribed under the rules.



Sub. Medical Advance amounting to Rs. 22,50,000/- lying pending for adjustment .

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

As per CCS Medical 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, but during the test check of auditable record, it comes into the notice that adjustment bills of Medical Advances drawn by the DDO's attached with PAO-I, has not submitted Medical Adjustment Bills. Detail is as under:-

S.No.	DDO	Tokan No. and Date of Advance	Amount
1	076001	13672/05.11.2019	1350000
2	076001	2704/15.06.2020	900000
Total			2250000

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of Medical Advances for the period mentioned above as prescribed under the rules.

Para No.3

Ref to memo no 5 dated 06.07.2021)

Sub:- Transfer grant lying unadjusted amounting to Rs.2,37,153/-.

As per FR&SR 148,GIO(3) 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 has been noticed that adjustment bills of transfer grant advance drawn by the DDO's attached with PAO-I are still lying unadjusted. Details are as under:-

S.No.	DDO	Tokan No. and Date of advance	Amount(in Rs.)
1	076001	20550/23.01.2019	227023
2	092001	2942/22.05.2017	10130
TOTAL			2,37,153/-

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of transfer grant for the period mentioned above as prescribed under the rules.

Para No.4

(Ref to memo no 6 dated 07.07.02021)

Sub:- Outstanding Contingent Advances amounting to Rs. 2,27,78,791/-.

During the test check of auditable record of Advance Contingent Bills of departments under the payment control of PAO-I, R.K.Puram, GNCT of Delhi, it has been noticed that some advances as detailed below have been drawn by the DDOs attached with PAO- I, R.K.Puram but are still lying unadjusted due to non-submission of adjustments bills by the concerned DDOs,.

Details are as under:-


S.No.	Name of the department	Outstanding advance
1.	20 CO 1 Delhi Air Sqdn. NCC	20000
2.	22 CO 2 Delhi Arty Bty NCC	280
3.	24 CO 3 Delhi (G) B. NCC	552216
4.	25 CO 3 Delhi Bn NCC	58369
5.	27 CO 4 Delhi (G) Bn NCC	33975
6.	DC (South)	9556213
7.	DC (South West)	12113783
8.	Election South East	243950
9.	B.R. Sur Hospital	141205
10.	Education	58800
	TOTAL	Rs. 2,27,78,791/-.

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of outstanding contingent advances for the period mentioned above as prescribed under the rules.

(Manorama Rawat)
Sr. AO / IAO
Party No. XXVII

TEST AUDIT NOTES

NIL


(Manorama Rawat)
Sr. AO / IAO
Party No. XXVII