

99

GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT I.P.ESTATE, NEW DELHI-2

Sub: -Audit report of The Pay & Accounts Office No. XVIII, Prasad Nagar, New Delhi for the period 01/04/2017 to 31/03/2022

INTRODUCTION

The Internal Audit on the account of The Pay & Accounts Office No.XVIII, Prasad Nagar, New Delhi for the period 01/04/2017 to 31/03/2022 was conducted by field Audit Party No. 32, comprising of Sh. Anand Gupta, Sr.A.O./IAO, Sh. Bhupinder Kumar Dhawan, AAO (w.e.f. 12/09/2022) and Sh. Inder Singh, Sr. Assistant. The audit was conducted during 08/09/2022 to 16/09/2022 (07 Working days) allotted time.

General Setup and activities

PAO-XVIII is functioning under the administrative control of Principal Accounts Office, Govt. of NCT of Delhi. The PAO-XVIII deals with 51 DDO's which includes 42 schools and 09 Departments. This office deals with more than 80 pension/family pension cases per year & provide pensionary benefits i.e. Gratuity, Commutation, final GPF withdrawal/NPS withdrawal.

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 2017-18 to 2021-22

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

1. LIST OF HOO:

S.NO.	NAME	From – To
1.	Sh. Ashok Kumar Saini	01/04/2017 to 04/01/2018
2.	Sh. Rakesh Kumar Issar	05/01/2018 to 05/07/2019
3.	Sh. R.K. Reddy	06/07/2019 to 14/09/2020
4.	Sh. Ajay Kumar Gupta	15/09/2020 to 09/01/2022
5.	Sh. Ajay Kumar Chandna	10/01/2022 to 31/03/2022

2. LIST OF DDO:

S.NO.	NAME	From – To
1.	Sh. Naveen Aggarwal	01/04/2017 to 17/09/2019
2.	Smt. Madhu Vashisht	18/09/2019 to 12/10/2020
3.	Sh. Mohinder Sethi	13/10/2020 to 31/03/2022

3. LIST OF CASHIER:

S.NO.	NAME	From – To
-------	------	-----------

98

1.	Mrs. Kiran Bala Gupta	01/04/2017 TO 31/03/2022
----	-----------------------	--------------------------

VACANCY STATEMENT:

Group	Sanctioned posts	Filled posts	Vacant posts
A	0	0	0
B	8	4	4
C	18	6	12
TOTAL	26	10	16

BUDGET DETAILS:

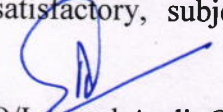
FIN. YEAR	BUDGET ALLOTTED	EXPENDITURE MADE	BALANCE
2017-18	11230000	11113120	116880
2018-19	12688000	12671475	16525
2019-20	Not provided		
2020-21	12544700	12152824	391876
2021-22	10836300	10599122	237178

STATUTORY AUDIT

Statutory audit of The Pay & Account Office No.XVIII, Prasad Nagar, New Delhi has not been conducted by AGCR.

Maintenance of Records :

The maintenance of records of The Pay & Account Office No.XVIII, Prasad Nagar, New Delhi-05 in r/o the audit period 2017-18 to 2021-22 was found satisfactory, subject to observations made in current audit report.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Principal Accounts Office							
Sub department:PAO-XVIII (Pay of Account Office), DFS Buldg., Prasad Nagar, New Delhi (1550/13)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1979	1981	3		Stock Register (Furniture).	O	0
2	1979	1981	10		PAOs Check Register of Outstanding Cheques.	O	0
3	1993	1996	1		Adjustment of L.T.C. Advance.	O	0
4	2002	2006	1		Irregularities in Reimbursement of Medical Bills to Staff Members.	O	0
5	2006	2011	1		Non release of withheld amount of Rs. 787208/- on account of D.C.R.G.	O	0
6	2006	2011	2		Un-adjusted AC Bills amounting to Rs. 15692374/-	O	0
7	2006	2011	3		Non-adjustment of LTC advance amounting to Rs. 96852/-	O	0
8	2006	2011	4		Put through Statement & Broadsheet of Long Term Advance Register	O	0
9	2011	2017	1		Non release of withheld amount of Gratuity	O	0
10	2011	2017	2		Non adjustment of AC Bills amounting to Rs. 75718722/-	O	0
11	2011	2017	3		Un adjusted LTC/TA and Medical Advances	O	0
12	2011	2017	4		Irregularities in maintenance of Stock Registers	O	0
13	2011	2017	5		Wrong pay fixation in r/o Smt. Suman Chawla, Gr.II DAOS and Recovery thereof	O	71901
14	2011	2017	6		Non production of Record	O	0

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

[Back](#)

Old Audit Report Part – I

97

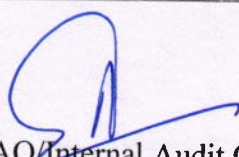
There were 14 audit paras outstanding with recovery of Rs. 71,901/- (Rupees Seventy One Thousand Nine Hundred and One Only). Out of 14 old paras, 02 Paras pertains to the Audit Period 2011-17 were settled. Details of the same are as under:

Para No. 02 has been taken as fresh in the current Audit period and Para No. 05 is fully settled with recovery of full amount.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1	1979-1981	02	-	-	02 (3 & 10)
2	1993-1996	01	-	-	01 (1)
3	2002-2006	01	-	-	01 (1)
4	2006-2011	04	-	-	04 (1 to 4)
5	2011-2017	06	02	02 & 05	04 (1, 3, 4 & 6)
	Total	14	02	---	12

Details of Old Recovery

S.No.	Year	Total old recovery	Amount recovered	Balance Recovery against Paras (Amt. in Rs. Parawise)
1.	2011-17	Rs.71,901/-	Fully Recovered	Nil


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

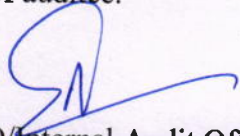
92

PART II
Current Audit Report
(2017-18 to 2021-22)

During the course of current audit 10 Audit memo's including 01-Record Memo highlighting various irregularities/short comings were issued raising recovery of Rs. Nil. On the basis of reply submitted by HOO no memo has been dropped. 10 Memo have been converted into 04 Paras and 05 TAN have been incorporated in the current audit report with the total recovery of Rs.Nil.

Details of Current Recovery			
Para No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
-	Nil	Nil	Nil

Internal Audit Report has been prepared on the basis of information furnished and made available by the Office of The Pay & Account Office No.XVIII, Prasad Nagar, New Delhi-05 for the period 2017-18 to 2021-22. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

Part I

Part - I : Odd Audit Report

75

41

(2002-03 to 2010-11) PART-I

19

92

Para - ①

① ①

OLD - REPORT

(2002-03 to 2005-06)

Para: ③(iii)
1979-81

Stock Register (Furniture)

①

The following furniture were issued to the various PAOS as back as in 1977-78 as per old stock register and no acknowledgement in token of having received the furniture by the concerned PAO's offices was shown to audit. It may please be ascertained whether the acknowledgement of furniture was obtained from the PAO, to whom the furniture issued. A copy of the acknowledgement may also please be sent to audit

S No	Name of articles	Furniture issued	Date of issue	To whom issued
1	Office Chair (with arms)	28 Nos.	06.08.1977	PAO-II
		28 Nos.	06.08.1977	PAO-III
2	Steel Table (4 ½ x 2 ½)	3 Nos.	-do-	PAO-II
		3 Nos.	-do-	PAO-III
3	Table (3' x 2')	2 Nos.	-do-	PAO-II
		1 No.	-do-	PAO-III
4	Steel Table (4'x 2')	15 Nos.	-do-	PAO-II
		15 Nos.	-do-	PAO-III
5	Ceiling fans	1+3	-do-	PAO-II
		7 Nos.	-do-	PAO-III
6	Room Cooler	1 No.	-do-	Principal Accounts office
		1 No.	-do-	PAO-II
				PAO-III

It may please also be intimated under whose order the furniture items were transferred to various officers.

③

- (91) (3) (54) 40 (18)
- d) In light of the above case of Sh. J.N.Malik, Daftry (entry) made on page 23 of P.B.R. for 1980-81) may also be looked into and information supplied to audit to verify the correctness of the interest recovered.
 - e) As per entry on page 37 of PBR for the year 1979-80 an amount of Rs. 10/- was shown recovered from Sh. D.V. Palta, Junior Accountant as interest on cycle advance similar action as above may please be taken.

Para 8 (3) **Register of valuables**
1979-81

A test check of register of valuables revealed the following defects:-
From 1/81 to 3/81 the cheque mentioned below were received.

- | | | |
|----|----------------------|-------------|
| 1) | Cheque for Rs.1803/- | on 16.01.81 |
| 2) | Cheque for Rs.4241/- | on 23.02.81 |
- 1) But the date of these credits into Govt. account has not been mentioned in the register with the result that its realization could not be ascertained.
 - 2) The number and date of the letter vide which the cheque was received is not indicated against cheque for Rs.1803/- and realization in trun could not be checked.

(4) **Para 8. Leave salary and Pension contribution recoveries.**
1979-81

A test check of leave salary and pension contribution recoveries register revealed that register of leave salary and pension contribution is not being maintained correctly.

- i) No. and date of authority transferring a Govt. servant to foreign service has not been recorded therein.
- ii) The recovery is not being posted in the register monthwise.
- iii) Other defects/omissions noted as the time of its scrutiny are as explained below:-
Sh. K.C.Jain, TGT (Hindi) was deputed as RS to the Jain Higher Secondary School, Darya Ganj, Delhi. (with effect from 16.7.1977) to 22.02.1978 in the pay scale of Rs.1100-1600. There was no documentary proof with the PAO to show as to what was the pay of the official at the time of going on Foreign Service. It is, therefore, not clear on what basis the PAO admitted his pay in Foreign Service at Rs.1100/-
- iv) The office belongs to the education department and he has been deputed to Foreign Service. In a vacation department. It is therefore, not clear on what basis leave salary contribution has been recovered from the foreign employee.

Settled
Bm

Para 10:
1979-81

PAOs check register of outstanding cheques.

(2) (3) (3) 39

A test check of PAO check register of outstanding cheque revealed the following defects:

- There was a balance of Rs.290133.63 in respect of outstanding cheque as on 30.04.1983.
- More than 15 cheque related to the period 11/79 to 21.09.1983.
 - Cheque No.4096/686 has been booked in the account for Rs.3614.45, but actually cheque was issued for Rs.3614.00; the amount less paid may now be released.
 - Effects may please be made to reduce the number of outstanding cheques. As the currency of cheques prior to 31.12.1982 have elapsed. Action may please be taken for their cancellation/ replacement.

Para No. 1
1993-96

Non adjustment LTC Address

(3) (3) (4)

On scrutiny of the objection-book maintained by the PAO for watching the the adjustment of LTC advances drawn by the officials working under different DDO's falling under the jurisdiction of PAO-XVIII. It was observed that the following advances were not got adjusted till date, whereas per rules, it should have been adjusted within one month of the drawal.

S No.	Name of the DDO/Official	Amount of advance	Month of drawal of advance
75 (1)	GGSSS, Rani Bagh Sh. T.K. Malohtra PGT	Rs.11670/-	12/1995
75(2)	Govt. Co.Ed. Comp Model Sr. School, Hiran Kudna Sh. D.P. Dahiya	Rs.3648/-	12/1995
75(3)	Govt. Girls Comp. Model Sr. Sec. School, Ahta Ganesh Pura Smt. Kamla Kaushal	Rs. 16000/-	11/1995
7-1(4)	GGSSS, L.Block Shastri Nagar, Sh. R.C. Sampanja	Rs.6500/-	10/1995
7.5(5)	Distt. West (Education) Sh N N.Sethi	Rs.8500/-	09/1995

h

73(6)	<u>GGSSS, Mitraon</u> Sh. Kishan	Rs.1440/-	09/1995
73(7)	Sh. K.D.Dhir	Rs.2220/-	09/1995
71(10)	<u>Govt. Co. Ed. MSSS, Surehera,</u> Sh. Kantiya Lal	Rs.10,300/-	06/1995
70(11)	Sh.M.M.Sharma,	Rs.5645/-	06/1995
69(12)	<u>Govt. Co. Ed. SSS, G. Block,</u> Vikas Puri Mrs. Raj Sethi	Rs.1944/-	05/1995
69(13)	Smt. Promila Kalra	Rs.1625/-	06/1995
67(14)	Sh. Sardar Singh	Rs. 10316/-	05/1995
67(15)	Sh. Kartar Singh	Rs.15726/-	05/1995
65(18)	<u>G.B.SS, Naraina</u> Sh. Ram Singh	Rs.4450/-	05/1995
25(19)	<u>GBSS, Inder Puri</u> Sh. C.L. Khurana	Rs.2959/-	05/1995
20	<u>GGSS School, Tulsi Nagar,</u>	Rs.4900/-	02/1995

Suitable action to be taken by the PAO for getting the above amounts of LTC advances adjusted by the respective DDO's under intimation to audit.

w

37

CURRENT REPORT

(71) (15)

(4) (4) (5) (88)

PARA.4: Irregularities in reimbursement of medical bills to staff members.

During the course of audit of medical claims of staff it has been noticed that the claims submitted by staff members were not properly scrutinized and reimbursements were allowed without properly restricting at the rates approved by DHS and without obtaining approval/sanction of Competent Authority. Some instances are given below for reference:-

i) Medical bill No.M-73 dated 5.1.2004 for Rs. 14441/= of Sh.Mohan Kharbanda,UDC.

a) Sh Mohan Kharbanda, UDC had submitted medical claim for the of his father Sh. C.L. Kharbanda for reimbursement. The treatment was taken in St.Stephen's Hospital. On scrutiny of this bill it has been noticed that the bill was not properly scrutinized and restricted to the rates approved by DHS. In this bill the following charges were not restricted.

Receipt/ Bill date.	Particulars	Charges Reimbursed	Charges should have been paid	Sr.No of the list of approved rates
Receipt dt 22.11.03	X.Ray	Rs 220	Rs 125	9.1
-do- dt.30.11.03	Urine Exam(Routine)	60	40	11.1
Discharge bill	Medical care	570	-	-
Dated 27.11.03	Oxygen,Gas & Drugs	500	81	18.2
	CCU Charges	4950	1515	17.1
	ECG	225	100	1.19
	Blood Gas Analyser	400	283	15.5
	Diet Consultation	380	-	-

b) Directorate of Health Services withdrawn the recognition of St.Stephen's W.e.f. 10/2003 and it was made referral hospital for the employees of Delhi Govt. In the instant case the bill was processed without obtaining the approval/sanction of competent authority.

c) There are so many other lab investigations whose details are not available with the bill and if the details were insisted at the time of processing, there may be certain charges which were needed to be restricted.

Reasons for above lapses may be stated to audit and recovery of the charges of Rs.5161/= may be made after due verification and other irregularities may be got regularized from the Competent Authority.

ii) Reimbursement without obtaining approval of Competent Authority.

Test Check of the medical claims of staff has revealed that the claims of the Employees were entertained/reimbursed without obtaining the prior approval/sanction of the Competent Authority. DHS vide orders dated 6.10.2003 made

h

It necessary that for the treatment taken from approved private hospitals the Case should be referred by Delhi Govt. hospital/dispensary and prior permission of treatment from the competent authority has to be taken. In the under mentioned cases this requirement was not got done before processing the bills for payment:-

Bill No & date	Name of employee	Amount Rs.	Hospital
M-90 dt. 9.3.04	Sh.J.S.Bisht,UDC	3541	Escorts Heart Institute
M-89 dt. 16.3.04	-Do-	9876	- Do-
M-26 dt. 23.6.04	-Do-	3736	- Do-
M-72 dt. 1.12.04	-Do-	5760	- Do-
M-99 dt. 15.3.05	-Do-	5975	- Do-
M-103 dt. 27.3.05	Sh.R.C.Baweja,UDC	15935	Maharaja Agrasen Hosp.
M-98 dt. 14.3.05	-Do-	16068	- Do-
M-84 dt. 6.1.05	-D-	20323	- Do-
M-40 dt. 6.9.04	Sh. Mohan Kharbada, UDC	42469	- Do-
	(Treatment of his father Sh.C.I.Kharbada)		
M-25 dt. 27.6.04	-Do-	97716	- Do-

In respect of medical claims of Sh.J.S. Bisht, UDC it has been stated by the Office of PAO-XVIII that permission of competent authority was taken vide Letter dated 30.3.2003 and through this letter they have been allowed to Reimburse all future bills of Sh.Bisht. In this context it is stated that as per clarification given by the DHS in its book, the permission/approval given by competent authority remains valid for six months only and thereafter fresh Permission/approval has to be taken which has not been done in the case of Sh.Bisht. In other cases the permission/approval of competent authority was not obtained. Reasons for not following the guidelines/instructions of DHS may be stated and all above cases and other cases of similar nature may be got regularized from the competent authority.

35
43
86

PART-II

CURRENT REPORT

2006-07 to 2010-11

5
6
6

Para No-1

(Refer Audit Memo No.6 dated 12.1.12)

Subject: Non release of withheld amount of Rs. 7,87,208/- on account of D.C.R.G

As per Rule of Govt. of India's decision No.2 Under Rule 64 of CCS Pension Rule, In case where no major recoveries are due, but 10% of the Gratuity or Rs.1000/- has been withheld because there might be unassessed Govt. dues or because the gratuity has been provisionally paid or because the LPC has not been received, the withheld amount shall automatically become payable on the expiry of the six months after retirement. The head of office (or the office issuing the pension and gratuity payment order) shall indicate in the orders granting a provisional gratuity (or final gratuity payment order) itself the amount of gratuity withheld and add further that the withheld amount shall be released by the officer disbursing the pension without further instructions on the expiry of the period of six months from the date of retirement, Unless the Instructions for the recovery of a specified sum or sums from the withheld amount are issued within the aforesaid period.

Test check of the DCRG Register for the period 1.4.06 to 31.3.11 revealed that the withheld amount of Rs.7,87,208/- as per Annexure 'A' was not released.

Pay & Accounts Officer may take up the matter with the concerned HOO/DDO and take necessary steps to release the withheld amount of gratuity Under Intimation to Audit.

82
24/11

6
PARA No.2

6
7

(Refer audit Memo no.5 dt. 12.1.12)

Subject: Unadjusted AC Bills amounting of Rs.1,56,92,374/-

During the scrutiny of abstract contingent Bills Register, it has been observed that a large number of AC Bills were lying outstanding for want of adjustment as per details given below:-

2007-08	-	256022-
2008-09	-	2392650-
2009-10	-	4422898-
2010-11	-	8620804-

Reasons for non adjustment may please be intimated to Audit. Efforts may be made to adjust the AC Bills mentioned in the Annexure 'B' under intimation of Audit.

Para No. 3 (7) (7) (8)

(Refer audit memo no. 10 dt. 16.1.12)

Subject: Non adjustment of LTC advances amounting to Rs. 96852/-

As per LTC Rules, the adjustment bills of LTC are required to be submitted within one month of the date of completion of journey, if not, outstanding advance will be recovered in one lumpsum. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged. During the scrutiny of LTC advance register for the audit period 2006-07 to 2010-11 it was revealed that the following advances were not got adjusted till date:

Sl.No.	Bill No. & Date	Name of the DDO/Official	Amount
1.	183/13.12.06	GSKV, Amalvas Sh. K.K.Sahni	Rs. 17000-
2.	73/5028/14.6.10	GBSSS, Sarai Rohila Sh. Om Pal Singh	Rs. 62852-
3.	91/8954/5.8.10	GBSSS, Amalvas Sh. Sant Ram, PGT	Rs. 17000-

Suitable action to be taken by the PAO for getting the above amount of LTC advances adjusted by the respective DDO's under intimation to audit.

Para No. 4 (8) (8) (9)

(Ref. AUDIT MEMO NO. 9A Dt:- 19.1.12)

During the test check of register of Put through statement & Broadsheet of Long term Advance register the following shortcomings have been found:-

Put through Register:-

1. The above register has not been maintained in the proper format i.e. in CAM-69 as per para 13.6 of Civil Account Manual & also not complete w.e.f. January, 2011 to till date.
2. The balance amounting to Rs. 72685/- in the Receipt side & amounting to Rs. 1,72,72,203/- in the payment side has shown outstanding w.e.f. Nov. 09 to Dec. 2010 which is not adjusted in the put through received from RBI, Nagpur.

33

11

84

Broadsheet of Longterm Advances:-

After scrutiny of the Long term Advance register for the year 2008-09, it has been noticed that the above register has not been maintained properly. The following discrepancies have been noticed:-

1. Name of the DDO has not been mentioned.
2. Opening Balance & Closing Balance has not been shown.
3. Nature of advance not recorded.
4. Entry regarding person transfer to other office/transfer from other office not recorded.
5. Recovery of Principal amount & Interest also not shown in the register.
6. Most of the column left blank e.g.

Sh. Neki Ram:- Amount of advance taken Rs. 1,32,000/- in the month of July, 2001. Total amount recovered i.e. Opening Balance as on April 2008 has not been shown, only one recovery has shown in the month of November 2008.

Sh. Rakesh Ranjan:- Amount of advance taken Rs.30000/- in the month of August 2003. Total amount recovered i.e. Principal amount/ Interest has not been shown. Only two recovery amounting to Rs.500/- in the month of December, 2008 & Rs.383/- in the month of January, 2009 has shown in the register.

The above register may be completed and shown to next audit.

31

(10)

83

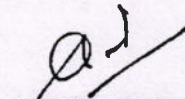
TEST AUDIT NOTE

TAN 01

(Ref. MEMO No 11 DT.17.1.12)

During the test Check of Stock Registers(Non-Consumable & Consumable), the following discrepancies were noticed:-

1. Physical verification of fixed assets and consumable should not be done as per GFR 192(1)(2)and (3).
2. Most of the stock/Articles (Consumable/Non-Consumable) which is having different specification have been entered in the Stock reister in one page e.g.
 1. Wire Extension Cord, Electric Bell, CFL Bulbs(Page No.1)
 2. Coolant Pump, Jali (Page No.2)
 3. Pay Bill Register, GPF Broadsheet (Page No.5)
3. Signature of receiving authority has not been taken.
4. Paging certificate on the first page of consumable and non-consumable stock register has not been recorded.
5. Non-consumable Stock register has not been prepared on the prescribed format i.e. form GFR-4C.


(SEEMA GOEL)

I.A.O. AUDIT PARTY VII

(SEEMA GOEL)

I.A.O. AUDIT PARTY VII

ANNEXURE 'A'DETAILS OF WITHHELD AMOUNT OF DCRGYEAR 2006

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
10	6	68618-06-0010-0	NIRMAL SHARMA	1000
37	20	68618-06-0037-7	ARUNA BALA BHATIA	1000
41	22	68618-06-0044-5	H.P. RATTAN	2000
50	26	68618-06-0050-4	KHEM SINGH	5000
52	27	68618-06-0052-6	S.K. ABROL	1000
84	43	68618-06-0084-1	RATTAN CHAND	1000
87	45	68618-06-0087-2	G.T. ZEKORDE	1000
96	49	68618-06-0096-4	DHARAM SINGH	1000
98	50	68618-06-0098-6	SUDESH KHAJURIA	5000
114	58	68618-06-0114-7	BHUSHAN KUMARI	1000
119	61	68618-06-0119-8	KAMLESH KATHURIA	1000
121	62	68618-06-0121-3	RAJRANI	1000
139	71	68618-06-0139-6	SWARAN CHATRATH	1000
			TOTAL	22000

YEAR 2007

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	3	68618-07-0001-5	MAHINDER DUTT	1000
6	5	68618-07-0006-4	SHEELA BHATIA	10000
8	6	68618-07-0008-6	IQBAL SINGH	1000
15	10	68618-07-0015-0	ANJALI SHARMA	1000
16	10	68618-07-0016-3	JAGROOP CHAND	1000
23	14	68618-07-0023-9	HUKAM SINGH	1000
53	29	68618-07-0053-4-	RAJ KAUR	3200
54	29	68618-07-0054-5	RAJ KUMARI	3200
55	30	68618-07-0055-6	RAM KISHAN	1000
58	31	68618-07-0058-9	SUMANGLA KASHYAP	4200
60	32	68618-07-0060-2	UMAKANT SAINI	4200
63	34	68618-07-0063-3	VIJAY LAXMI SHARMA	3600
64	34	68618-07-0064-6	SHEELA DEVI	1000
66	35	68618-07-0066-8	PUSHPA MALHOTRA	2370
68	36	68618-07-0068-0	KRISHNA PATHAK	2800
72	38	68618-07-0072-5	SUBHASH CHAND	1000
94	49	68618-07-0094-9	NAND LAL KHURANA	1000
96	50	68618-07-0096-1	PAL RAM	1000
103	54	68618-07-0103-6	RADHEY SHYAM	1000
104	54	68618-07-0104-3	GIRDHAR	1000

105	55	68618-07-0105-8	BHAGWAN SINGH	3200
117	61	68618-07-0117-3	NIRMALA DEVI	1000
123	64	68618-07-0123-8	VIJAY KUMARI	1000
125	65	68618-07-0125-0	JOGINDER SINGH	1000
131	68	68618-07-131-5	VEENA AHUJA	1000
135	70	68618-07-0135-9	BRIND SHARMA	1000
138	71	68618-07-0138-6	KANWAR SINGH	1000
			TOTAL	54770

YEAR 2008

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	3	68618-08-0001-0	MANJULA DHIRENDRA	1000
6	5	68618-08-0006-3	BHAJAN LAL	2000
8	6	68618-08-0008-5	RAMDEV	1000
10	7	68618-08-0010-8	NAFE SINGH	1000
15	10	68618-08-0015-9	SANTRA GAHLOT	1000
27	16	68618-08-0027-4	MANJULA SHARMA	1000
48	26	68618-08-0048-1	SHYAM LAL GUPTA	1000
70	37	68618-08-0070-4	LATE SH. RAMESH	16865
71	38	68618-08-0071-9	SHASHI BHUTANI	1000
82	43	68618-08-0082-1	PREM LATA	1000
88	46	68618-08-0088-7	GAURI DUTT	6000
92	48	68618-08-0092-8	RAMESH CHAND	1000
98	51	68618-08-0098-4	JAIPAL SINGH	1000
109	57	68618-08-0110-5	BHAGWAN SINGH	1000
			TOTAL	35565

YEAR 2009

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	2	68618-09-0001-3	BIJESH KUMAR	800
2	2	68618-09-0002-2	AMBIKA	1000
3	3	68618-09-0003-5	DIWAN SINGH	2000
4	3	68618-09-0004-4	CHANDER PRABHA	3200
5	4	68618-09-0005-7	VATSALA MURGAI	5000
9	6	68618-09-0009-1	MOHAN LAL MIGLANI	3600
11	7	68618-09-0011-7	DARSHAN GROVER	800
13	8	68618-09-0013-0	BHIM SINGH YADAV	3200
15	9	68618-09-0015-2	RAMESH KUMAR	900
16	9	68618-09-0016-1	MANJULA	3800
18	10	68618-09-0018-3	SUMAN TANEJA	5000
22	11	68618-09-0022-0	SUDHA WAHI	1000
23	11	68618-09-0023-7	SURAJ BHAN	10000
30	13	68618-09-0030-0	CHET RAM	1000
31	14	68618-09-0031-6	OM PRAKASH	1000
66	21	68618-09-0066-0	BIBIANA	5000
78	24	68618-09-0078-9	S.K. AGGARWAL	5000
84	25	68618-09-0084-6	RAM KISHAN	60827
85	25	68618-09-0085-5	BHOPAL SINGH	1000
88	26	68618-09-0088-0	RAM SURESH K.	1000
90	26	68618-09-0090-3	PRAN NATH	1000

28

5

78

91	27	68618-09-0091-0	VIDYA YADAV	1000
110	31	68618-09-0110-8	GIAN CHAND	5000
115	32	68618-09-0115-9	NANE RAM	2000
116	33	68618-09-0116-4	PRAKASH CHAND	1000
117	33	68618-09-0117-1	SURESH KUMAR	1000
119	33	68618-09-0119-3	RENU SACHDEVA	1000
125	35	68618-09-0125-2	SAVITRI DEVI	1000
128	35	68618-09-0128-3	SANIGDHA SINGH	1000
129	36	68618-09-0129-6	SURAJ BHAN	1000
130	36	68618-09-0130-0	NEKI RAM	2000
132	36	68618-09-0132-2	KAMLESH SOBTI	1000
133	37	68618-09-0133-5	SHASHI KUMAR	2000
137	38	68618-09-0137-9	KAMLESH NARANG	3600
146	40	68618-09-0146-9	BHAGWAN SHARMA	1000
150	41	68618-09-0150-2	JATINDER KAUR	5000
153	42	68618-09-0153-3	NARESH MALA KAPOOR	1000
156	42	68618-09-0156-8	ASHA BEGUM	5000
			TOTAL	150727

YEAR 2010

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
8	47	68618-10-0008-2	CHANDER KANTA	1000
9	48	68618-10-0009-7	NEELAM SEHGAL	1000

10	48	68618-10-0010-1	KRISHNA MALIK	2000
11	48	68618-10-0011-2	PUSHP LATA	1000
12	48	68618-10-0012-3	RAMPAL SINGH	1000
13	48	68618-10-0013-4	OMPATI DEVI	1000
25	51	68618-10-0025-5	KAMAL HASIZA	1000
44	56	68618-10-0044-4	URMIL KUMAR	1000
54	58	68618-10-0054-9	JAIPRAKASH	1000
58	59	68618-10-0058-3	ANAND SINGH	2000
63	60	68618-10-0063-7	RAJINDER KAUR	3600
72	61	68618-10-0072-9	SAVITA RANI BAJAJ	2000
73	62	68618-10-0073-8	KIRAN	1000
75	62	68618-10-0075-0	NIRMAL KHANNA	1000
77	62	68618-10-0077-2	JAYSHREE	1000
92	65	68618-10-0092-1	GOPI BAI	1000
104	68	68618-10-0104-7	VINOD THAKRAL	1000
105	68	68618-10-0105-4	MADHU BALA	1000
109	69	68618-10-0109-8	GURCHARAN SINGH	61561
112	70	68618-10-0107-0	ASHA MURALI	39031
113	70	68618-10-0113-3	BHOL KHANWAR	36845
118	71	68618-10-0118-0	LEELA	76227
129	73	68618-10-0129-0	KANTA JINDAL	49241
			TOTAL	286505

YEAR 2011

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
3	74	68618-11-0003-8	GANGA DEVI	23121

25

3

76

8	75	68618-11-0008-5	CHAND KAUR	1000
9	75	68618-11-0009-4	S.K. KAPOOR	1000
11	76	68618-11-0011-5	RANBIR SINGH	1000
18	78	68618-11-0018-6	V.B. MADAN	61220
31	81	68618-11-0031-3	RAVI KANTA JOSHI	150000
			TOTAL	237341

GRAND TOTAL=RS.787208/- (22000+54770+35865+150727+286505+237341)

ANNEXURE 'B'

DETAILS OF AC BILLS

2007-08

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT ,
1	SBV, WEST PATEL NAGAR	AC BILLS	2100
2	6 DELHI BN NCC	AC BILLS	253922
	TOTAL		256022

2008-09

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	SBV, WEST PATEL NAGAR	AC BILLS	258050
2	6 DELHI BN NCC	AC BILLS	1243370
3	7 DELHI BN NCC	AC BILLS	891230
	TOTAL		2392650

2009-10

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	SKSS,A- BLK KESHAVPURAM	AC BILLS	847106
2	SKV, A-BLK VIKASPURI	AC BILLS	25610
3	G COED SSS, B-3, PVR	AC BILLS	927683
4	GBSSS,N ROHTAK ROAD	AC BILLS	246692
5	G COED SAINIK VIHAR	AC BILLS	78090
6	RPGSV, N. RAJINDER NGR RPVV, BT-BLK SHALIMAR	AC BILLS	10200
7	BAGH	AC BILLS	115200
8	2 DELHI BN NCC	AC BILLS	290229
9	6 DELHI BN NCC	AC BILLS	1807420
10	7 DELHI BN NCC	AC BILLS	74668
	TOTAL		4422898

2010-11

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	GBSSS, AMBICA VIHAR	AC BILLS	950410
2	G COED SS,MOHAN GRDN	AC BILLS	248070
3	SKV, B-3 PASCHIM VIHAR	AC BILLS	1540061
4	SKV, PADAM NAGAR	AC BILLS	355986
5	GGSSS, RANI BAGH	AC BILLS	231240
6	SKV, PULBANGASH	AC BILLS	400200
7	SBV, KAKROLA	AC BILLS	906394
8	GBSSS, AMALVAS	AC BILLS	847540
9	GBSSS AP-BLK SHALIMAR	AC BILLS	136885
10	SKV, SARAI ROHILLA	AC BILLS	58850
11	GBSS, SHADI KHAMPUR	AC BILLS	107100
12	6 DELHI BN NCC	AC BILLS	703566
13	7 DELHI BN NCC	AC BILLS	420217

14 2 DELHI BN NCC
15 5 DELHI BN NCC
TOTAL

AC BILLS
AC BILLS

1586314
127971
8620804

23

④

⑦④

PART II
CURRENT AUDIT REPORT
(2011-17)

Para No.1 Non release of withheld amount of Gratuity.
(Ref. audit memo 5 dt. 03-11-2017)

As per Rule 64(8) read with Decision no.2 of CCS Pension Rules in a case where no major recoveries are due, but 10 % of the gratuity or Rs.1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because Last Pay certificate has not been received, the withheld amount of gratuity automatically becomes payable on the expiry of six months after retirement.

During the scrutiny of records pertaining to DCRG of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it has been found that there are 31 cases pertaining to the audit period in which the withheld amount of gratuity i.e Rs.15,90,753/- (Annexure A) has not been released so far.

PAO should take up the matter with the concerned departments, so that the undisputed withheld amount of gratuity may be released. Needful may be done and shown to audit.

Para No.2 Non adjustment of AC Bills amounting to Rs.75718722/-
(Ref. audit memo 6 dt. 03.11.2017)

Rules 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, details of advance outstanding which are pending for adjustment is given below:

DETAIL OF OUTSTANDING ADVANCES PERTAINING TO AUDIT PERIOD i.e. 2011-17

S.No.	Year	Advance outstanding (in Rs.)
1	2011-12	1417751
2	2012-13	9719771
3	2013-14	16591635
4	2014-15	3188604
5	2015-16	4448208
6	2016-17	40352753
	TOTAL	75718722

Take on fresh
Amend the entry
Part no. 22

HOO may take action to settle the long pending advances at the earliest under intimation to audit.

100 2

18

**Para No.3 Un-adjusted LTC / TA and Medical advances.
(Ref. audit memo 9 dt. 07.11.2017)**

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

As per Medical Attendance Rules-Recoveries of medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he / she draws duty pay and / or leave salary on average pay, after treatment is over.

During test audit of PAO-XVIII for the period 2011-17, it has been found that LTC / TA and Medical advances Register of DDOs is not being maintained properly due to which it could not be ascertained that LTC / TA / Medical Advances granted by the PAO had been adjusted or not.

Details of some of cases of advances where no proper entry could be found against these unadjusted amounts are attached with this report as Annexure-B

It has been noticed that advances drawn by the Departments remain with them for indefinite periods or adjustment bills not submitted by them in accordance with the provisions of the GFR and other connected orders.

HOO may take action to settle the long pending advances at the earliest under intimation to audit.

**Para No.4 Irregularities in maintenance of Stock Registers.
(Ref. audit memo 10 dt. 07.11.2017)**

17

During the test check of Stock Registers (Consumable and Non Consumable) of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi for the audit period, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

1 Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(b) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.

2 Non Consumable Register not maintained in the prescribed format i.e. GFR-40

Necessary action to remove the above discrepancies may be taken immediately intimation to audit.

71

Para No.5 Wrong Pay fixation in r/o Smt. Suman Chawla, Gr.II DASS and recovery of Rs.71,901 /- thereof.

(Ref. audit memo 12 dt. 08.11.2017)

During the test check of Service Book of Smt. Suman Chawla, Gr.II DASS, it is observed that pay of the official has been wrongly fixed at the time of promotion from the post of UDC to Gr. II DASS. She was promoted as Gr. II DASS on 10/09/2013 in the pay band of 9300-34800 GP 4600 vide Services Order No143 dated 05.08.2013 and Order No.DE1(5)/69/Rel/2013/E-I/7727-35 dated 5.9.13 and her pay had been fixed after allowing increment equal to 3% of the existing pay in the pay band and existing G.P. in terms of Rule 13 of CCS (Revised Pay) Rules, 2008.

Earlier, on 1.9.2008, the official had been granted 2nd MACP vide Office Order No F.1(5)/10/E-I/ACP/2009/12776-12788 dated 9.12.2010 and pay fixation done by raising her pay by 3% of the pay at that time.

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

It is clear that there shall be no further fixation of pay at the time of regular promotion, if it happens to be in a post carrying higher grade pay, and only difference of Grade pay would be made available. As such, excess benefit of one increment was given to Smt. Suman Chawla, which is incorrect.

The details are given below :-

Pay fixed as per MACP Rules on promotion	Pay fixed by the Office	Pay as per Audit's view
Existing Pay in PB 9300-34800 G.P. 4200 as on 9.9.2013	Rs. 12530 + 4200 i.e. Rs.16730/-	
Pay fixed as on 10/9/2013 on promotion to the post of Gr.II DASS / HC in the Scale of Rs.9300-34800 G.P.4600/-	13040 + 4600 (Notional increment given)	12530 + 4600 (no increment due as it was given at the time of grant of 2 nd MACP on 01.09.2008)
Pay as on 01/07/2014 after Annual Increment	13570+ 4600	13050 + 4600
Pay as on 01/07/2015 after Annual Increment	14120 + 4600	13580 + 4600
Pay as on 01/01/2016 after Annual Increment	49000	47600 (Level 7 index 3)
Pay as on 01/07/2016 after Annual Increment	50500	49000
Pay as on 01/07/2017 after Annual Increment	52000	50500

In the instant case, the pay fixed at the time of actual promotion to the post of Gr.II DASS / HC is wrong. Hence, the DDO may recover an amount of Rs.71901/- from the concerned employee as per due recovery statement enclosed for the period 10.09.2013 to 31.10.2017 and for further period till not recovered after due verification under intimation to audit.

Para No.6 Non Production of Record.
(Ref Audit Memo No.1 Dated: 10-10-2017).

12

During the course of audit for the period 2011-17, following records were not provided as per detailed below:

S.No.	Detail
1	Broadsheet of Long Term Advances for the year 2009-10 , 2010-11 & 2011-12 to 2016-17
2	Details of outstanding Cheques for the period 2006-11 & 2011-17
3	Debt Deposit Suspense and Remittance Register for the period 2006-11 & 2011-17
4	Broadsheet of Class-IV for the period 2006-11 & 2011-17
5	Postage Stamp Account Register for the period 2006-11 & 2011-17
6	Income Tax Calculation Sheet & Form-16 for 2006-07 & 2007-08
7	Reconciliation Statement for the period 2011-12

The above mentioned record may be shown to next audit.

Usha Purwaha

(Usha Purwaha)
I.A.O.Audit Party No.VIII

69

Due - Drawn Statement of Smt. Suman Chawla, HC For the period 10.09.13 to 31.10.17

PERIOD	DUE										DRAWN										BALANCE			
	BASIC	GP	TOTAL	DA	HRA	GROSS	BASIC	GP	TOTAL	DA	HRA	GROSS	BASIC	DA	HRA	GROSS								
Sep-13	8771	3220	11991	10792	3597	26380	9128	3220	12348	11113	3704	27166	-357	-321	-107	-785								
Oct-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Nov-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Dec-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Jan-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Feb-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Mar-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Apr-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
May-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Jun-14	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122								
Jul-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Aug-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Sep-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Oct-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Nov-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Dec-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Jan-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Feb-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Mar-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Apr-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
May-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Jun-15	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232								
Jul-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Aug-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Sep-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Oct-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Nov-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Dec-15	13580	4600	18180	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264								
Jan-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
Feb-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
Mar-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
Apr-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
May-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
Jun-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562								
Jul-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Aug-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Sep-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Oct-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Nov-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Dec-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698								
Jan-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728								
Feb-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728								
Mar-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728								

2

89

Apr-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-169	-1728
May-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-169	-1728
Jun-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-169	-1728
Jul-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Aug-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Sep-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Oct-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
	1435221	127420	1562641	550348	294744	2407733	1482048	127420	1609468	566666	303500	2479634	-46827	-16318	-8756	-71901

R

List of Withheld Amt. of Gratuity.

16
67

S. No.	Bill no. / Token No.	PPO No.	Withheld amount	Department	Date	S.No. & Page No. of Register
1	318/27763	686181200187	23902	GBSSS Dev Nagar	21.3.12	22 / 08
2	235/28090	686181200226	18335	GGSS East Park Road	21.03.12	22/ 08
3	19/1531	686181200275	2220	Distt. West A	18.04.12	27/09
4	44/4157	686181200446	27404	GGSSS Tulsi Nagar	4.6.12	44/16
5	44/4808	68681200477	42281	GBSS Padam Nagar	7.6.12	47/16
6	63/7381	68681200600	76798	GBSS Padam Nagar	27.7.12	60/20
7	206	68681200783	83714	S.Co-ed.Vid. Inder Puri	12.10.12	78/26
8	318/20371	68681201001	72963	GBSSS West Patel Nagar	19.12.12	100/33
9	238/20377	68681201012	91724	RPVV BT Block, Shalimar Bagh	20.12.12	101/33
10	448	68681300058	83977	SKV Sarai Rohilla	22.01.13	05/35
11	370	68681300106	76355	SKV A-Block Keshav Puram	5.2.13	10/36
12	528/24796	68681300151	160000	SKV A-Block Vikas Puri	25.02.13	15/37
13	369	68681300216	100000	SD Sar.Vid., Old Rajinder Nagar	26.03.13	21/38
14	77	68681300337	100000	GBSSS Bharat Nagar	21.06.13	33/39
15	158	68681300496	76924	GBSSS Bharat Nagar	21.09.13	49/42
16	138/26913	68681300669	2295	Distt. West A	26.09.13	66/44
17	342	68681300768	35237	SKV Prasad Nagar	21.11.13	76/46
18	234	68681300856	28110	RP Sar. Vid. New Rajinder Nagar	28.11.13	85/47
19	382	68681400064	40000	SKV Ram Pura	24.01.14	6/50
20	313	68681400251	46170	GBSSS Sarai Rohilla	24.03.14	25/52
21	42	68681400448	72237	GBSSS Sarai Rohilla	23.05.14	44/55
22	280	68681400961	79352	BR SKV Prasad Nagar	21.11.14	96/61
23	316	68681400952	3600	SKV Ranjit Nagar	20.11.14	95/61
24	52	68681500520	15906	GBSSS Vikas Puri	8.15	52/70
25	64	68681500649	10475	SKV Mohan Garden	23.09.15	64/73
26	65	68681500652	143689	RPSV New Rajinder Nagar	20.9.15	65/73
27	24	68681600242	65074	GBSSS KG-I/II Vikas Puri	24.5.16	24/84
28	27	68681600286	3504	SBV A-Block, Vikas Puri	06.06.16	27/84
29	60	68681600604	2900	SBV West Patel Nagar	25.10.16	60/92
30	2	686181700025	4707	RPVV Kishan Ganj	30.01.17	02
31	17	686181700177	900	SKV No-2, Shakur Pur	28.03.17	17

1192753

R 2

LL

TEST AUDIT NOTE
(2011-17)

TAN No. 1 Irregularities in maintenance of Service Book
(Ref Audit Memo No.11 Dated: 07.11.2017)

During the test check of Service books maintained by Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, the following irregularities have been noticed by the audit:-

1 As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.

2 Further, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the school. Details of few cases are as under:-

S. NO.	NAME OF THE EMPLOYEE & DESIGNATION	DATE OF BIRTH	DATE OF APPOINTMENT	DATE OF RETIREMENT
1	Smt. Prem Lata Kohli, UDC	14.04.1958	27.01.1984	30.04.2018
2	Sh. Kamleshwar Upadhyay, UDC	01.07.1960	29.11.1985	30.06.2020

3 Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in any of the service book.

4 As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case. Need full be done and shown to audit.

5 Incomplete Leave Account as per detail given below:-

S. No.	Name & Designation	Remarks
1	Balvinder thanewal, UDC	Leave Account not signed from 01/2011 to 12/2013 and not maintained since 01/2013.

HOO may take necessary action for maintenance of service books.

2

TAN No. 2

**Non execution of Cash Security / Fidelity bond
(Ref Audit Memo No. 3 dt. 01.11.2017)**

As per rule 275 of GFR, 2005- every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security, which should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should be in FORM GFR-31.

During the course of audit in Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it came into notice that the office is maintaining imprest account of Rs.5000/- but it was observed that no security bond is furnished in form of fidelity bond by official incharge of the same, in the absence of same the onus of responsibility in case of any cash excesses or shortages could not be determined.

HOO may take action as mentioned above.

TAN No. 3

**Non utilization of Imprest amount of Rs.5000/-
(Ref. audit memo 2 dt. 01.11.2017)**

During the test check of Cash Book (Govt. A/c) maintained by Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it has been noticed that DDO has imprest money of Rs.5000/- which has not been utilized during the audit period i.e. for more than 6-7 years. Rule 291 of GFR 2005 stipulates that Permanent advance or imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Procedures for maintenance of permanent advance or imprest are available in para 10.12 of the civil Accounts Manual, volume-I.

HOO / DDO may take necessary steps for utilization of imprest as prescribed under rules mentioned above.

14
65

be 9/11/17
(Usha Purwaha)
I.A.O.Audit Party No.VIII

2

59

		OFFICE OF THE PAY & ACCOUNTS OFFICER NO. XVIII										
		GOVT. OF NCT OF DELHI, FIRE STATION BUILDING					PRASAD NAGAR, NEW DELHI					
NAME OF DEPT./ SCHOOL	OPENING BALANCE	AMOUNT (IN RS.)	NO. OF BILLS	RECD DURING THE MONTH	AMOUNT	NO. OF BILLS	AMOUNT	NO. OF BILLS	DISPOSED DURING THE MONTH OF OCT. 2017	AMOUNT	NO. OF BILLS	CLOSING BALANCE
				OCT., 2017								
NICSI	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil
LC	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil	nil
OTHER												
DTE OF EDN	438	73547560	0	0	0	438	73547560	12	211050	426	73336510	
DTE OF NCC	54	6767865	12	989035	66	7756900	0	0	66	7756900		
TOTAL	492	80315425	0	0	492	81304460	12	211050	492	81093410		
2003-2004	49350											
2007-2008	253922											
2009-2010	1995026											
2010-2011	2033990											
2011-2012	1417751											
2012-2013	9719771											
2013-2014	16591635											
2014-2015	3188604											
2015-2016	4448208											
2016-2017	40352753											
2017-2018	1042400											
TOTAL	81093410											

[Handwritten Signature]

Unadjusted LTC & Medical Advances.

63

S. No.	Bill no. / Token No.	DDO Code.	Type of Advance	Date	Name & amount
1	62/4419	032903	LTC Advance	06.06.2011	48852/- Vinod Kumar
2	195/18320	032176	LTC Advance	30.11.2011	216405/- Raj Kumar Malik
3	32/3199	705001	LTC Advance	20.05.2013	49634/- Rajesh Kumar
4	32/2905	032176	LTC Advance	23.05.2013	86810/- Jasbir Kaur, HC
5	75/3489	032918	Med. Advance	24.05.2013	172350/- Sudhir Ratheja
6	1061/3947	032896	LTC Advance	05.06.2013	202132/- Dr. Preeti Shukla
7	44/3952	032896	LTC Advance	05.06.2013	72365/- Baljeet Marwaha
8	23/3561	032395	LTC Advance	23.05.2014	96570/- Pardeep Kumar, PGT
9	140/6266	032047	LTC Advance	21.07.2015	84758/- Meena Khanna, PGT
10	186/12930	063011	Med. Advance	26.10.2015	72000/- Madan Mohan
11	562/15705	032898	LTC Advance	07.12.2015	169501/- Ram Raj Meena
12	563/15706	032898	LTC Advance	07.12.2015	201249/- Shyam Lal Meena
13	565/15207	032898	LTC Advance	07.12.2015	203940/- Ashok Kumar Meena
14	135/9148	032883	LTC Advance	22.08.2016	134679/- Sangeeta Mullick
15	64/9546	032844	LTC Advance	24.08.2016	100712/- Rajendra Kumar
16	115/9435	F&S Deptt.	LTC Advance	24.08.2016	130828/- Naresh Chillar, LDC

be 2

(60)

SL. NO.	NAME OF DDO	TYPES OF BILLS	PERIOD FROM WHEN PENDIN	NO.OF BILLS PENDING	TOTAL AMOUNT INVOLVED IN IT IN (RS.)
			2012-13	5	130530
1	GGSSS, EAST PARK ROAD	AC BILLS	2012-2013	1	9700
3	SDSV, OLD RAJENDER NAGAR	AC BILLS	2012-2013	3	1968994
4	SKV,PADAM NAGAR	AC BILLS	2012-2013	4	842360
5	SKV,PUL BANGESH	AC BILLS	2012-2013	2	130230
6	SKV,RANJIT NGR,	AC BILLS	2012-2013	1	1500
7	RPVV,BT-BLOCK	AC BILLS	2012-2013	1	9064
8	G.COEDN.F.BLK.V.PURI	AC BILLS	2012-2013	4	209880
9	SBV.A-BLK.VIKASPURI	AC BILLS	2012-2013	22	5532340
				43	8834598
	TOTAL				

by
IAO

5704068

by 2

9
59

S. NO.	NAME OF DDO	TYPES	PERIOD FROM	BILLS	TOTAL AMOUNT
		OF BILLS	WHEN PENDING	PENDING	INVOLVED IN IT RS.
1	GBSSS, PREM NAGAR	AC BILLS	2013-14	15	3819190
2	SKV, PULBANGESH.	AC BILLS	2013-14	1	106740
3	SKV, RANJIT NGR,	AC BILLS	2013-14	6	2254170
4	G.CO-EDN.SAINIK VIHAR	AC BILLS	2013-14	10	335610
5	SKV, SARAI ROHILLA	AC BILLS	2013-14	11	2975970
6	G G S S S , MOHANGARDEN	AC BILLS	2013-14	5	3071050
7	GBSSS, BINDAPUR	AC BILLS	2013-14	3	578980
8	SKV, A-BLK.V.PURI	AC BILLS	2013-14	12	1951480
9	GBSSS, RAMJAS LANE	AC BILLS	2013-14	1	76050
10	DISTT WEST A	AC BILLS	2013-14	1	51000
11	G.CO.ED F BLK, VIKASPURI	AC BILLS	2013-14	1	56790
	TOTAL			66	15277030

be 2

8
58

SL NO	NAME OF DDOS	TYPES OF	PERIOD		TOTAL AMOUNT
		BILLS	FROM	NO.OF	INVOLVED IN IT RS.
			WHEN	BILLS	TOTAL AMOUNT
			PENDING	PENDING	INVOLVED IN IT RS.
1	GGMS,22B,DEV NGR.	AC BILLS	2014-2015	4	63060
2	GBSSS,MOHAN GARDEN	AC BILLS	2014-2015	5	533630
3	GBSSS,PREM NGR.	AC BILLS	2014-2015	1	90000
4	GBSSS,RAMJAS LANE	AC BILLS	2014-2015	2	1148930
5	SKV,RAMPURA,	AC BILLS	2014-2015	5	848070
		TOTAL		17	2683690

be 2

52

		OF BILLS	WHEN PENDING	BILLS PENDING	
1	GGMS, 22B, DEV NGR.	AC BILLS	2015-16	4	595220
2	RPVV BT BLOCK Shalimar Bagh	AC BILLS	2015-16	23	948480
3	GBSSS, SHADIKHAMPUR	AC BILLS	2015-16	3	280185
4	GGSSS, EASTPARKROAD	AC BILLS	2015-16	3	129200
5	RPG, NEW RAJ, NGR.	AC BILLS	2015-16	1	7750
6	G.CO-EDN.SAINIK VIHAR	AC BILLS	2015-16	5	570840
7	GGSSS Tulsi Nagar	AC BILLS	2015-16	5	61800
8	G.COEDN.SS.VIKAS NGR.	AC BILLS	2015-16	4	29603
9	SBV.A-BLK.VIKASPURI	AC BILLS	2015-16	3	84530
10	SKV, WEST PATEL NGR.	AC BILLS	2015-16	1	1640600
11	Science centre no. 3 Link Road	AC BILLS	2015-16	1	100000
	Total			53	4448208

be 2

56

SL. NO.	NAME OF DDO	TYPES	PERIOD FROM	NO. OF BILLS	TOTAL AMOUNT
		OF BILLS	WHEN PENDING	PENDING	INVOLVED IN IT
					IN (RS.)
1	GBSSS,IARI PUSA	AC BILLS	2016-17	8	642200
2	GBSSS,BINDAPUR	AC BILLS	2016-17	8	2647500
3	SKV,RANJIT NGR,	AC BILLS	2016-17	8	1207950
4	RPVV BT BLOCK Shalimar Bagh	AC BILLS	2016-17	5	349240
5	SCAV,INDERPURI	AC BILLS	2016-17	4	1395860
6	GBSSS,SHADIKHAMPUR	AC BILLS	2016-17	6	1738617
7	GGSSS.NO1,SHAKURPUR	AC BILLS	2016-17	4	1215450
8	SKV,B(AH)SHALIMAR BAG	AC BILLS	2016-17	8	1721110
9	GGSSS,ANANDVAS,KOH.	AC BILLS	2016-17	8	1773900
10	GBSSS,BHARAT NGR.	AC BILLS	2016-17	2	132160
11	G.CO.EDN.P.IV,BINDAPUR	AC BILLS	2016-17	10	1173100
12	GBSSS,DEV NAGAR	AC BILLS	2016-17	12	860818
13	GGSSS,EASTPARKROAD	AC BILLS	2016-17	4	422334
14	GBSSS,MOHAN GARDEN	AC BILLS	2016-17	10	4545526
15	GBSSS,NEW R. ROAD	AC BILLS	2016-17	6	459090
16	GGSSS,N.ROHTAK ROAD	AC BILLS	2016-17	8	614340
17	RPG,NEW RAJ,NGR.	AC BILLS	2016-17	12	921140
18	SDSV,OLD RAJ. NGR,	AC BILLS	2016-17	14	1543640
19	SKV,PADAM NAGAR	AC BILLS	2016-17	4	540230
20	GBMS,RAMJAS LANE	AC BILLS	2016-17	5	1227380
21	G.CO-EDN.SAINIK VIHAR	AC BILLS	2016-17	14	670230
22	SKV,SARAI ROHILLA	AC BILLS	2016-17	16	1791680
23	G.COEDN.SS.VIKAS NGR.	AC BILLS	2016-17	10	1336210
24	GBSSS,West.PATEL NGR.	AC BILLS	2016-17	8	3078278
25	SBV,WEST PATEL NGR.	AC BILLS	2016-17	11	4740280
26	SKV,WEST PATEL NGR.	AC BILLS	2016-17	8	3541890
27	G.CO.EDN.P.IV,BINDAPUR	AC BILLS	2016-17	2	62600
	Total			215	40352753

by 2

✓

55

2 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2003-2004	1	49350
2	2009-2010	2	290229
3	2010-2011	6	1193539
4	2011-2012	2	25375
5	2012-2013	2	203055
6	2013-2014	9	1314605
7	2014-2015	4	504914
8	2017-2018	3	192684
	Grand Total	29	3773751

bre 2

4
54

6 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2007-2008	4	253922
2	2009-2010	5	857691
3	2010-2011	1	703566
4	2011-2012	3	261962
5	2012-2013	6	423482
6	2017-2018	4	520965
	Grand Total	23	3021588

ba 2

3

53

5 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2011-2012	1	116227
2	2017-2018	4	82420
	Grand Total	5	198647

by

d

2

52

7 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2011-2012	1	257947
2	2012-2013	4	258636
3	2017-2018	4	246331
	Grand Total	9	762914

by 2

1 (51)

DETAILS OF MEMOS FOR THE AUDIT PERIOD

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)			INCORPORATED IN PARA NO.	WHETHER PARA / TAN
		RAISED	RECOVERED ON SPOT	BALANCE		
1	Bill Register	-	-	-	-	SETTLED
2	Irregularities in Cash Book 24	-	-	-	5	TAN 31/12/17 PARA TAN
3	Fidelity / Security Bond	-	-	-	T-2	TAN
4	P.B.R.s	-	-	-	-	SETTLED
5	Non release of withheld amount of Gratuity	-	-	-	1	PARA
6	Non adjustment of outstanding A.C. Bills	-	-	-	2	PARA
7	Short recovery of DGHS	200	200	-	-	SETTLED
8	Overpayment of TA	5124	5124	-	-	SETTLED
9	Unadjusted LTC / TA / Med. Advance	-	-	-	3	PARA
10	Stock Registers	-	-	-	4	PARA
11	Irregularities in Service Books	-	-	-	T-1	TAN
12	Irregularities in Pay fixation of Smt. Suman Chawla, HC	87705 71901	-	87705 71901	6	PARA
TOTAL		93029	5324	87705	TOTAL MEMOS = 12 SETTLED = 04 06 PARA 2 TAN + 1 NPR PARA	

be 2

Para 5 corrected
with TAN (disproportion)

48
50

DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02

Subject:- Internal Audit report on accounts of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi for the audit period 2011-17.

INTRODUCTION

The Internal Audit Report of the accounts of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi for the audit period 2011-17 was conducted by the field Audit Party No.VIII. Comprising of Smt. Usha Purwaha, I.A.O., & Sh. Swapan Kumar, A.A.O. The audit was conducted w.e.f. 27-10-2017 to 09-11-2017 (10 Working Days).

GENERAL SET UP AND ACTIVITIES

Passing of salary Bills / contingency bills etc. of School and Departments under payment control of the PAO.

Head of Office

Name & Designation	From To
Sh. P.S. Rathore, Sr. A.O.	1.4.11 to 30.09.12
Sh. Sanjay Kumar Verma, AO	03.10.12 to 24.10.12
Sh. Vinod Kumar, AO	25.10.12 to 19.11.13
Sh. Rakesh Kumar, Sr. AO	20.11.13 to 20.07.16
Sh. Jasbir Singh, AO	21.07.16 to 17.08.16
Sh. Ashok Kumar Saini, Sr. AO	22.08.16 to till date

DDO

Name & Designation	From To
Sh. Ashok Mehan, AAO	01.04.11 to 31.05.11
Smt. Urmila Kapoor, AAO	01.06.12 to 30.08.13
Sh. Vinod Kumar, AO	01.09.13 to 30.09.13
Sh. Vijay Kumar, AAO	01.10.13 to 18.01.16
Sh. Ashok Kumar Gupta, AAO	19.01.16 to 31.12.16
Sh. Naveen Agarwal, AAO	01.01.17 to till date

CASHIER

Name & Designation	From To
Smt. Veena Gupta, HC	01.04.11 to 09.07.12
Sh. Balvinder Thanewal, UDC	10.07.12 to 30.09.12
Smt. Suman Chawla, HC	01.10.13 to till date

by 2

49-

49

Old Audit Report:-

There are 12 Audit Para outstanding from the previous report involving NIL recovery. On the basis of reply submitted and compliance shown by the department, three paras (two settled and one taken as fresh in current audit report) have been settled on the spot. Remaining 09 audit paras with NIL recovery reflected in current report as Part-I. Details are given below

Year	Outstanding			Settled			Still Outstanding		
	Total Para	No.	Recovery	Para year	No.	Recovery	Para Year	No.	Recovery
1979-81	05	1 to 5	--	1979-81	2,4	--	1979-81	1,3, 5	--
1993-96	01	6	--	--	--	--	1993-96	6	--
2002-06	01	7	--	--	--	--	2002-06	7	--
2006-11	05	8 to12	--	2006-11	12	--	2006-11	8, 9,10, 11	--
	12	12	--	--	03	--		09	--

Current Audit Report

During the course of current audit 12 audit memos were issued highlighting various irregularities involving recovery of Rs.77,225/-. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined. After careful examination, 04 memo have been settled along with recovery of Rs.5,324/- effected on the spot. Remaining 08 audit memos converted into 05 + 1 NPR Para and 3^{bc} TANs along with outstanding recovery of Rs.71,901/- The aforesaid Paras and Tan incorporated in the current audit report- Part-II. Details of recoveries (2011-17)

S.No.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised	Recovered on the spot	Balance	
1	7	200	200	--	--
2	8	5124	5124	--	--
3	12	71901	--	71901	5
	Total	77225	5324	71901 ✓	

The internal audit report has been prepared on the basis of the information / records furnished and made available by PAO, Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi for the year 2011- 2017, The audit disclaims any responsibility for any misinformation and / or non-information on the part of Auditee.

bc
9.11.17
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

2

Part I

Part - I : Old Audit Report

65

41

(2002-03 to 2010-11) (2002-03 to 2010-11) PART-I

19

48

Para - ①

① ①

OLD - REPORT

(2002-03 to 2005-06)

Para: 3(iii) Stock Register (Furniture)
1979-81

The following furniture were issued to the various PAOS as back as in 1977-78 as per old stock register and no acknowledgement in token of having received the furniture by the concerned PAO's offices was shown to audit. It may please be ascertained whether the acknowledgement of furniture was obtained from the PAO, to whom the furniture issued. A copy of the acknowledgement may also please be sent to audit

S No	Name of articles	Furniture issued	Date of issue	To whom issued
1	Office Chair (with arms)	28 Nos.	06.08.1977	PAO-II
		28 Nos.	06.08.1977	PAO-III
2	Steel Table (4 1/2 x 2 1/2)	3 Nos.	-do-	PAO-II
		3 Nos.	-do-	PAO-III
3	Table (3' x 2')	2 Nos.	-do-	PAO-II
		1 No.	-do-	PAO-III
4	Steel Table (4' x 2')	15 Nos.	-do-	PAO-II
		15 Nos.	-do-	PAO-III
5	Ceiling fans	1+3	-do-	PAO-II
		7 Nos.	-do-	PAO-III
		1 No.	-do-	Principal Accounts office
6	Room Cooler	1 No.	-do-	PAO-II
		1 No.	-do-	PAO-III

It may please also be intimated under whose order the furniture items were transferred to various officers.

5

- ③
47
54
40
18
- d) In light of the above case of Sh. J.N.Malik, Daftry (entry) made on page 23 of P B R. for 1980-81) may also be looked into and information supplied to audit to verify the correctness of the interest recovered.
 - e) As per entry on page 37 of PBR for the year 1979-80 an amount of Rs. 10/- was shown recovered from Sh. D.V. Palta, Junior Accountant as interest on cycle advance similar action as above may please be taken.

Para ③
1979-81

Register of valuables

A test check of register of valuables revealed the following defects:-
From 1/81 to 3/81 the cheque mentioned below were received.

- 1) Cheque for Rs.1803/- on 16.01.81
 - 2) Cheque for Rs.4241/- on 23.02.81
- 1) But the date of these credits into Govt. account has not been mentioned in the register with the result that its realization could not be ascertained.
 - 2) The number and date of the letter vide which the cheque was received is not indicated against cheque for Rs.1803/- and realization in trun could not be checked.

Para ④
1979-81

Leave salary and Pension recoveries.

A test check of leave salary and pension contribution recoveries register revealed that register of leave salary and pension contribution is not being maintained correctly.

- i) No. and date of authority transferring a Govt. servant to foreign service has not been recorded therein.
- ii) The recovery is not being posted in the register monthwise.
- iii) Other defects/omissions noted as the time of its scrutiny are as explained below:-

Sh. K.C.Jain, TGT (Hindi) was deputed as RS to the Jain Higher Secondary School, Darya Ganj, Delhi. (with effect from 16.7.1977) to 22.02.1978 in the pay scale of Rs.1100-1600. There was no documentary proof with the PAO to show as to what was the pay of the official at the time of going on Foreign Service. It is, therefore, not clear on what basis the PAO admitted his pay in Foreign Service at Rs.1100/-

- iv) The office belongs to the education department and he has been deputed to Foreign Service. In a vacation department. It is therefore, not clear on what basis leave salary contribution has been recovered from the foreign employee.

Setty
12/11/81

Settled

Para 10:
1979-81

PAOs check register of outstanding cheques.

(2) (3) 39

A test check of PAO check register of outstanding cheque revealed the following defects:

There was a balance of Rs.290133.63 in respect of outstanding cheque as on 30.04.1983.

- i) More than 15 cheque related to the period 11/79 to 21.09.1983.
- ii) Cheque No.4096/686 has been booked in the account for Rs.3614.45, but actually cheque was issued for Rs.3614.00; the amount less paid may now be released.
- iii) Effects may please be made to reduce the number of outstanding cheques. As the currency of cheques prior to 31.12.1982 have elapsed. Action may please be taken for their cancellation/ replacement.

Para No. 1 Non adjustment LTC Address
1993-96

(3) (3) (4)

On scrutiny of the objection-book maintained by the PAO for watching the the adjustment of LTC advances drawn by the officials working under different DDO's falling under the jurisdiction of PAO-XVIII. It was observed that the following advances were not got adjusted till date, whereas per rules, it should have been adjusted within one month of the drawal.

S No.	Name of the DDO/Official	Amount of advance	Month of drawal of advance
75 (1)	GGSSS, Rani Bagh Sh. T.K. Malohtra PGT	Rs.11670/-	12/1995
75(2)	Govt. Co.Ed. Comp Model Sr. School, Hiran Kudna Sh. D.P. Dahiya	Rs.3648/-	12/1995
75(3)	Govt. Girls Comp. Model Sr. Sec. School, Ahta Ganesh Pura Smt. Kamla Kaushal	Rs. 16000/-	11/1995
75(4)	GGSSS, L.Block Shastri Nagar, Sh. R.C. Sampanja	Rs.6500/-	10/1995
75(5)	Distt. West (Education) Sh. N N. Sethi	Rs.8500/-	09/1995

46

73(6)	<u>GGSSS, Mitraon</u> Sh. Kishan	Rs.1440/-	09/1995
73(7)	Sh. K.D.Dhir	Rs.2220/-	09/1995
71(10)	<u>Govt. Co. Ed. MSSS, Surehera,</u> Sh. Kantiya Lal	Rs.10,300/-	06/1995
70(11)	Sh.M.M.Sharma,	Rs.5645/-	06/1995
69(12)	<u>Govt. Co. Ed. SSS, G. Block,</u> Vikas Puri Mrs. Raj Sethi	Rs.1944/-	05/1995
69(13)	Smt. Promila Kalra	Rs.1625/-	06/1995
67(14)	Sh. Sardar Singh	Rs. 10316/-	05/1995
67(15)	Sh. Kartar Singh	Rs.15726/-	05/1995
65(18)	<u>G.B.SS, Naraina</u> Sh. Ram Singh	Rs.4450/-	05/1995
25(19)	<u>GBSS, Inder Puri</u> Sh. C.L. Khurana	Rs.2959/-	05/1995
20	<u>GGSS School, Tulsi Nagar,</u>	Rs.4900/-	02/1995

Suitable action to be taken by the PAO for getting the above amounts of LTC advances adjusted by the respective DDO's under intimation to audit.

h

37
71
15
94

CURRENT REPORT

PARA: 4: Irregularities in reimbursement of medical bills to staff members.

During the course of audit of medical claims of staff it has been noticed that the claims submitted by staff members were not properly scrutinized and reimbursements were allowed without properly restricting at the rates approved by DHS and without obtaining approval/sanction of Competent Authority. Some instances are given below for reference:-

i) Medical bill No.M-73 dated 5.1.2004 for Rs. 14441/= of Sh.Mohan Kharbanda,UDC.

a) Sh Mohan Kharbanda, UDC had submitted medical claim for the of his father Sh. C.L. Kharbanda for reimbursement. The treatment was taken in St.Stephen's Hospital. On scrutiny of this bill it has been noticed that the bill was not properly scrutinized and restricted to the rates approved by DHS. In this bill the following charges were not restricted.

Receipt/ Bill date.	Particulars	Charges	Charges should	Sr.No of the list of approved rates
		Reimbursed	have been paid	
Receipt dt 22.11.03	X.Ray	Rs 220	Rs 125	9.1
-do- dt.30.11.03	Urine Exam(Routine)	60	40	11.1
Discharge bill	Medical care	570	-	-
Dated 27.11.03	Oxygen,Gas & Drugs	500	81	18.2
	CCU Charges	4950	1515	17.1
	ECG	225	100	1.19
	Blood Gas Analyser	400	283	15.5
	Diet Consultation	380	-	-

b) Directorate of Health Services withdrawn the recognition of St.Stephen's W.e.f. 10/2003 and it was made referral hospital for the employees of Delhi Govt. In the instant case the bill was processed without obtaining the approval/sanction of competent authority.

c) There are so many other lab investigations whose details are not available with the bill and if the details were insisted at the time of processing, there may be certain charges which were needed to be restricted.

Reasons for above lapses may be stated to audit and recovery of the charges of Rs.5161/= may be made after due verification and other irregularities may be got regularized from the Competent Authority.

ii) Reimbursement without obtaining approval of Competent Authority.

Test Check of the medical claims of staff has revealed that the claims of the Employees were entertained/reimbursed without obtaining the prior approval/sanction of the Competent Authority. DHS vide orders dated 6.10.2003 made

h

It necessary that for the treatment taken from approved private hospitals the Case should be referred by Delhi Govt. hospital/dispensary and prior permission of treatment from the competent authority has to be taken. In the under mentioned cases this requirement was not got done before processing the bills for payment:-

Bill No & date	Name of employees	Amount Rs.	Hospital
M-90 dt. 9.3.04	Sh.J.S.Bisht,UDC	3541	Escorts Heart Institute
M-89 dt. 16.3.04	-Do-	9876	- Do-
M-26 dt. 23.6.04	-Do-	3736	- Do-
M-72 dt. 1.12.04	-Do-	5760	- Do-
M-99 dt. 15.3.05	-Do-	5975	- Do-
M-103 dt. 27.3.05	Sh.R.C.Baweja,UDC	15935	Maharaja Agrasia Hosp.
M-98 dt. 14.3.05	-Do-	16068	- Do-
M-84 dt. 6.1.05	-D-	20323	- Do-
M-40 dt. 6.9.04	Sh.Mohan Kharbada, UDC (Treatment of his father Sh.C.I.Kharbada)	42469	- Do-
M-25 dt. 27.6.04	-Do-	97716	- Do-

In respect of medical claims of Sh.J.S. Bisht, UDC it has been stated by the Office of PAO-XVIII that permission of competent authority was taken vide Letter dated 30.3.2003 and through this letter they have been allowed to Reimburse all future bills of Sh.Bisht. In this context it is stated that as per clarification given by the DHS in its book, the permission/approval given by competent authority remains valid for six months only and thereafter fresh Permission/approval has to be taken which has not been done in the case of Sh.Bisht. In other cases the permission/approval of competent authority was not obtained. Reasons for not following the guidelines/instructions of DHS may be stated and all above cases and other cases of similar nature may be got regularized from the competent authority.

35
43
42

PART-II

CURRENT REPORT

2006-07 to 2010-11

Para No-1

5 6

(Refer Audit Memo No.6 dated 12.1.12)

Subject: Non release of withheld amount of Rs. 7,87,208/- on account of D.C.R.G

As per Rule of Govt. of India's decision No.2 Under Rule 64 of CCS Pension Rule, In case where no major recoveries are due, but 10% of the Gratuity or Rs.1000/- has been withheld because there might be unassessed Govt. dues or because the gratuity has been provisionally paid or because the LPC has not been received, the withheld amount shall automatically become payable on the expiry of the six months after retirement. The head of office (or the office issuing the pension and gratuity payment order) shall indicate in the orders granting a provisional gratuity (or final gratuity payment order) itself the amount of gratuity withheld and add further that the withheld amount shall be released by the officer disbursing the pension without further instructions on the expiry of the period of six months from the date of retirement, Unless the Instructions for the recovery of a specified sum or sums from the withheld amount are issued within the aforesaid period.

Test check of the DCRG Register for the period 1.4.06 to 31.3.11 revealed that the withheld amount of Rs.7,87,208/- as per Annexure 'A' was not released.

Pay & Accounts Officer may take up the matter with the concerned HOO/DDO and take necessary steps to release the withheld amount of gratuity Under Intimation to Audit.

PARA No-2

6 7

(Refer audit Memo no.5 dt. 12.1.12)

Subject: Unadjusted AC Bills amounting of Rs.1,56,92,374/-

During the scrutiny of abstract contingent Bills Register, it has been observed that a large number of AC Bills were lying outstanding for want of adjustment as per details given below:-

2007-08	-	256022-
2008-09	-	2392650-
2009-10	-	4422898-
2010-11	-	8620804-

80
11

8A
12
41

Reasons for non adjustment may please be intimated to Audit. Efforts may be made to adjust the AC Bills mentioned in the Annexure 'B' under intimation of Audit.

Para No. 3

(7) (8)
(Refer audit memo no. 10 dt. 16.1.12)

Subject: Non adjustment of LTC advances amounting to Rs. 96852/-

As per LTC Rules, the adjustment bills of LTC are required to be submitted within one month of the date of completion of journey, if not, outstanding advance will be recovered in one lumpsum. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged. During the scrutiny of LTC advance register for the audit period 2006-07 to 2010-11 it was revealed that the following advances were not got adjusted till date:

<u>Sl.No.</u>	<u>Bill No. & Date</u>	<u>Name of the DDO/Official</u>	<u>Amount</u>
1.	183/13.12.06	GSKV, Amalvas Sh. K.K.Sahni	Rs. 17000-
2.	73/5028/14.6.10	GBSSS, Sarai Rohila Sh. Om Pal Singh	Rs. 62852-
3.	91/8954/5.8.10	GBSSS, Amalvas Sh. Sant Ram, PGT	Rs. 17000-

Suitable action to be taken by the PAO for getting the above amount of LTC advances adjusted by the respective DDO's under intimation to audit.

Para No. 4

(6) (8) (9)
(Ref. AUDIT MEMO NO. 9A Dt:- 19.1.12)

During the test check of register of Put through statement & BROADSHEET of Long term Advance register the following shortcomings have been found:-

Put through Register:-

1. The above register has not been maintained in the proper format i.e. in CAM-69 as per para 13.6 of Civil Account Manual & also not complete w.e.f. January, 2011 to till date.
2. The balance amounting to Rs. 72685/- in the Receipt side & amounting to Rs. 1,72,72,203/- in the payment side has shown outstanding w.e.f. Nov.09 to Dec.2010 which is not adjusted in the put through received from RBI, Nagpur.

33

11

40

Broadsheet of Longterm Advances:-

After scrutiny of the Long term Advance register for the year 2008-09, it has been noticed that the above register has not been maintained properly. The following discrepancies have been noticed:-

1. Name of the DDO has not been mentioned.
2. Opening Balance & Closing Balance has not been shown.
3. Nature of advance not recorded.
4. Entry regarding person transfer to other office/transfer from other office not recorded.
5. Recovery of Principal amount & Interest also not shown in the register.
6. Most of the coloumn left blank e.g.

Sh. Neki Ram:- Amount of advance taken Rs. 1,32,000/- in the month of July, 2001. Total amount recovered i.e. Opening Balance as on April 2008 has not been shown, only one recovery has shown in the month of November 2008.

Sh. Rakesh Ranjan:- Amount of advance taken Rs.30000/- in the month of August 2003. Total amount recovered i.e. Principal amount/ Interest has not been shown. Only two recovery amounting to Rs.500/- in the month of December, 2008 & Rs.383/- in the month of January, 2009 has shown in the register.

The above register may be completed and shown to next audit.

37

(10)

(55)


TEST AUDIT NOTE

TAN 01

(Ref. MEMO No 11 DT.17.1.12)

During the test Check of Stock Registers(Non-Consumable & Consumable), the following discrepancies were noticed:-

1. Physical verification of fixed assets and consumable should not be done as per GFR 192(1)(2) and (3).
2. Most of the stock/Articles (Consumable/Non-Consumable) which is having different specification have been entered in the Stock reister in one page e.g.
 1. Wire Extension Cord, Electric Bell, CFL Bulbs(Page No.1)
 2. Cool: i Jump, Jali (PageNo.2)
 3. Pay Bill Register, GPF Broadsheet (Page No.5)
3. Signature of receiving authority has not been taken.
4. Paging certificate on the first page of consumable and non-consumable stock register has not been recorded.
5. Non-consumable Stock register has not been prepared on the prescribed format i.e. form GFR-4C.


(SEEMA GOEL)

I.A.O. AUDIT PARTY VII

(SEEMA GOEL)

I.A.O. AUDIT PARTY VII

ANNEXURE 'A'DETAILS OF WITHHELD AMOUNT OF DCRGYEAR 2006

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
10	6	68618-06-0010-0	NIRMAL SHARMA	1000
37	20	68618-06-0037-7	ARUNA BALA BHATIA	1000
41	22	68618-06-0044-5	H.P. RATTAN	2000
50	26	68618-06-0050-4	KHEM SINGH	5000
52	27	68618-06-0052-6	S.K. ABROL	1000
84	43	68618-06-0084-1	RATTAN CHAND	1000
87	45	68618-06-0087-2	G.T. ZEKORDE	1000
96	49	68618-06-0096-4	DHARAM SINGH	1000
98	50	68618-06-0098-6	SUDESH KHAJURIA	5000
114	58	68618-06-0114-7	BHUSHAN KUMARI	1000
119	61	68618-06-0119-8	KAMLESH KATHURIA	1000
121	62	68618-06-0121-3	RAJRANI	1000
139	71	68618-06-0139-6	SWARAN CHATRATH	1000
			TOTAL	22000

38 (8)
57

YEAR 2007

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	3	68618-07-0001-5	MAHINDER DUTT	1000
6	5	68618-07-0006-4	SHEELA BHATIA	10000
8	6	68618-07-0008-6	IQBAL SINGH	1000
15	10	68618-07-0015-0	ANJALI SHARMA	1000
16	10	68618-07-0016-3	JAGROOP CHAND	1000
23	14	68618-07-0023-9	HUKAM SINGH	1000
53	29	68618-07-0053-4-	RAJ KAUR	3200
54	29	68618-07-0054-5	RAJ KUMARI	3200
55	30	68618-07-0055-6	RAM KISHAN	1000
58	31	68618-07-0058-9	SUMANGLA KASHYAP	4200
60	32	68618-07-0060-2	UMAKANT SAINI	4200
63	34	68618-07-0063-3	VIJAY LAXMI SHARMA	3600
64	34	68618-07-0064-6	SHEELA DEVI	1000
66	35	68618-07-0066-8	PUSHPA MALHOTRA	2370
68	36	68618-07-0068-0	KRISHNA PATHAK	2800
72	38	68618-07-0072-5	SUBHASH CHAND	1000
94	49	68618-07-0094-9	NAND LAL KHURANA	1000
96	50	68618-07-0096-1	PAL RAM	1000
103	54	68618-07-0103-6	RADHEY SHYAM	1000
104	54	68618-07-0104-3	GIRDHAR	1000

28 (36)
(7)

105	55	68618-07-0105-8	BHAGWAN SINGH	3200
117	61	68618-07-0117-3	NIRMALA DEVI	1000
123	64	68618-07-0123-8	VIJAY KUMARI	1000
125	65	68618-07-0125-0	JOGINDER SINGH	1000
131	68	68618-07-131-5	VEENA AHUJA	1000
135	70	68618-07-0135-9	BRIND SHARMA	1000
138	71	68618-07-0138-6	KANWAR SINGH	1000
			TOTAL	54770

YEAR 2008

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	3	68618-08-0001-0	MANJULA DHIRENDRA	1000
6	5	68618-08-0006-3	BHAJAN LAL	2000
8	6	68618-08-0008-5	RAMDEV	1000
10	7	68618-08-0010-8	NAFE SINGH	1000
15	10	68618-08-0015-9	SANTRA GAHLOT	1000
27	16	68618-08-0027-4	MANJULA SHARMA	1000
48	26	68618-08-0048-1	SHYAM LAL GUPTA	1000
70	37	68618-08-0070-4	LATE SH. RAMESH	16865
71	38	68618-08-0071-9	SHASHI BHUTANI	1000
82	43	68618-08-0082-1	PREM LATA	1000
88	46	68618-08-0088-7	GAURI DUTT	6000
92	48	68618-08-0092-8	RAMESH CHAND	1000
98	51	68618-08-0098-4	JAIPAL SINGH	1000
109	57	68618-08-0110-5	BHAGWAN SINGH	1000
			TOTAL	35365

YEAR 2009

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
1	2	68618-09-0001-3	BIJESH KUMAR	800
2	2	68618-09-0002-2	AMBIKA	1000
3	3	68618-09-0003-5	DIWAN SINGH	2000
4	3	68618-09-0004-4	CHANDER PRABHA	3200
5	4	68618-09-0005-7	VATSALA MURGAI	5000
9	6	68618-09-0009-1	MOHAN LAL MIGLANI	3600
11	7	68618-09-0011-7	DARSHAN GROVER	800
13	8	68618-09-0013-0	BHIM SINGH YADAV	3200
15	9	68618-09-0015-2	RAMESH KUMAR	900
16	9	68618-09-0016-1	MANJULA	3800
18	10	68618-09-0018-3	SUMAN TANEJA	5000
22	11	68618-09-0022-0	SUDHA WAHI	1000
23	11	68618-09-0023-7	SURAJ BHAN	10000
30	13	68618-09-0030-0	CHET RAM	1000
31	14	68618-09-0031-6	OM PRAKASH	1000
66	21	68618-09-0066-0	BIBIANA	5000
78	24	68618-09-0078-9	S.K. AGGARWAL	5000
84	25	68618-09-0084-6	RAM KISHAN	60827
85	25	68618-09-0085-5	BHOPAL SINGH	1000
88	26	68618-09-0088-0	RAM SURESH K.	1000
90	26	68618-09-0090-3	PRAN NATH	1000

28
 5
 34

91	27	68618-09-0091-0	VIDYA YADAV	1000
110	31	68618-09-0110-8	GIAN CHAND	5000
115	32	68618-09-0115-9	NANE RAM	2000
116	33	68618-09-0116-4	PRAKASH CHAND.	1000
117	33	68618-09-0117-1	SURESH KUMAR	1000
119	33	68618-09-0119-3	RENU SACHDEVA	1000
125	35	68618-09-0125-2	SAVITRI DEVI	1000
128	35	68618-09-0128-3	SANIGDHA SINGH	1000
129	36	68618-09-0129-6	SURAJ BHAN	1000
130	36	68618-09-0130-0	NEKI RAM	2000
132	36	68618-09-0132-2	KAMLESH SOBTI	1000
133	37	68618-09-0133-5	SHASHI KUMAR	2000
137	38	68618-09-0137-9	KAMLESH NARANG	3600
146	40	68618-09-0146-9	BHAGWAN SHARMA	1000
150	41	68618-09-0150-2	JATINDER KAUR	5000
153	42	68618-09-0153-3	NARESH MALA KAPOOR	1000
156	42	68618-09-0156-8	ASHA BEGUM	5000
			TOTAL	150727

YEAR 2010

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
8	47	68618-10-0008-2	CHANDER KANTA	1000
9	48	68618-10-0009-7	NEELAM SEHGAL	1000

10	48	68618-10-0010-1	KRISHNA MALIK	2000
11	48	68618-10-0011-2	PUSHP LATA	1000
12	48	68618-10-0012-3	RAMPAL SINGH	1000
13	48	68618-10-0013-4	OMPATI DEVI	1000
25	51	68618-10-0025-5	KAMAL HASIZA	1000
44	56	68618-10-0044-4	URMIL KUMAR	1000
54	58	68618-10-0054-9	JAIPRAKASH	1000
58	59	68618-10-0058-3	ANAND SINGH	2000
63	60	68618-10-0063-7	RAJINDER KAUR	3600
72	61	68618-10-0072-9	SAVITA RANI BAJAJ	2000
73	62	68618-10-0073-8	KIRAN	1000
75	62	68618-10-0075-0	NIRMAL KHANNA	1000
77	62	68618-10-0077-2	JAYSHREE	1000
92	65	68618-10-0092-1	GOPI BAI	1000
104	68	68618-10-0104-7	VINOD THAKRAL	1000
105	68	68618-10-0105-4	MADHU BALA	1000
109	69	68618-10-0109-8	GURCHARAN SINGH	61561
112	70	68618-10-0107-0	ASHA MURALI	39031
113	70	68618-10-0113-3	BHOL KHANWAR	36845
118	71	68618-10-0118-0	LEELA	76227
129	73	68618-10-0129-0	KANTA JINDAL	49241
			TOTAL	286505

YEAR 2011

S.NO. OF DCRG REGISTER	PAGE NO. OF DCRG REGISTER	PPO NO.	NAME OF THE OFFICER/OFFICIAL	AMOUNT IN RS.
3	74	68618-11-0003-8	GANGA DEVI	23121

25

③

③

8	75	68618-11-0008-5	CHAND KAUR	1000
9	75	68618-11-0009-4	S.K. KAPOOR	1000
11	76	68618-11-0011-5	RANBIR SINGH	1000
18	78	68618-11-0018-6	V.B. MADAN	61220
31	81	68618-11-0031-3	RAVI KANTA JOSHI	150000
			TOTAL	237341

GRAND TOTAL=RS.787208/- (22000+54770+35865+150727+286505+237341)

ANNEXURE 'B'

DETAILS OF AC BILLS

2007-08

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT ,
1	SBV, WEST PATEL NAGAR	AC BILLS	2100
2	6 DELHI BN NCC	AC BILLS	253922
	TOTAL		256022

2008-09

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	SBV, WEST PATEL NAGAR	AC BILLS	258050
2	6 DELHI BN NCC	AC BILLS	1243370
3	7 DELHI BN NCC	AC BILLS	891230
	TOTAL		2392650

2009-10

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	SKSS,A- BLK KESHAVPURAM	AC BILLS	847106
2	SKV, A-BLK VIKASPURI	AC BILLS	25610
3	G COED SSS, B-3, PVR	AC BILLS	927683
4	GBSSS,N ROHTAK ROAD	AC BILLS	246692
5	G COED SAINIK VIHAR	AC BILLS	78090
6	RPGSV, N. RAJINDER NGR RPVV, BT-BLK SHALIMAR	AC BILLS	10200
7	BAGH	AC BILLS	115200
8	2 DELHI BN NCC	AC BILLS	290229
9	6 DELHI BN NCC	AC BILLS	1807420
10	7 DELHI BN NCC	AC BILLS	74668
	TOTAL		4422898

2010-11

S.NO	NAME OFDDO	TYPE OFBILLS	AMOUNT
1	GBSSS, AMBICA VIHAR	AC BILLS	950410
2	G COED SS,MOHAN GRDN	AC BILLS	248070
3	SKV, B-3 PASCHIM VIHAR	AC BILLS	1540061
4	SKV, PADAM NAGAR	AC BILLS	355986
5	GGSSS, RANI BAGH	AC BILLS	231240
6	SKV, PULBANGASH	AC BILLS	400200
7	SBV, KAKROLA	AC BILLS	906394
8	GBSSS, AMALVAS	AC BILLS	847540
9	GBSSS AP-BLK SHALIMAR	AC BILLS	136885
10	SKV, SARAI ROHILLA	AC BILLS	58850
11	GBSS, SHADI KHAMPUR	AC BILLS	107100
12	6 DELHI BN NCC	AC BILLS	703566
13	7 DELHI BN NCC	AC BILLS	420217



23
④ 30

14 2 DELHI BN NCC
15 5 DELHI BN NCC
TOTAL

AC BILLS
AC BILLS

1586314
127971
8620804

28

PART II
CURRENT AUDIT REPORT
(2011-17)

Para No.1 Non release of withheld amount of Gratuity.
(Ref. audit memo 5 dt. 03-11-2017)

As per Rule 64(8) read with Decision no.2 of CCS Pension Rules in a case where no major recoveries are due, but 10 % of the gratuity or Rs.1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because Last Pay certificate has not been received, the withheld amount of gratuity automatically becomes payable on the expiry of six months after retirement.

During the scrutiny of records pertaining to DCRG of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it has been found that there are 31 cases pertaining to the audit period in which the withheld amount of gratuity i.e Rs.15,90,753/- (Annexure A) has not been released so far.

PAO should take up the matter with the concerned departments, so that the undisputed withheld amount of gratuity may be released. Needful may be done and shown to audit.

Para No.2 Non adjustment of AC Bills amounting to Rs.75718722/-
(Ref. audit memo 6 dt. 03.11.2017)

Rules 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, details of advance outstanding which are pending for adjustment is given below:

DETAIL OF OUTSTANDING ADVANCES PERTAINING TO AUDIT PERIOD i.e. 2011-17

S.No.	Year	Advance outstanding (in Rs.)
1	2011-12	1417751
2	2012-13	9719771
3	2013-14	16591635
4	2014-15	3188604
5	2015-16	4448208
6	2016-17	40352753
	TOTAL	75718722

Taban as found
And in copy
copy No 2

HOO may take action to settle the long pending advances at the earliest under intimation to audit.

100 2

Para No.3 Un-adjusted LTC / TA and Medical advances.
(Ref. audit memo 9 dt. 07.11.2017)

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

As per Medical Attendance Rules-Recoveries of medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he / she draws duty pay and / or leave salary on average pay, after treatment is over.

During test audit of PAO-XVIII for the period 2011-17, it has been found that LTC / TA and Medical advances Register of DDOs is not being maintained properly due to which it could not be ascertained that LTC / TA / Medical Advances granted by the PAO had been adjusted or not.

Details of some of cases of advances where no proper entry could be found against these unadjusted amounts are attached with this report as Annexure-B

It has been noticed that advances drawn by the Departments remain with them for indefinite periods or adjustment bills not submitted by them in accordance with the provisions of the GFR and other connected orders.

HOO may take action to settle the long pending advances at the earliest under intimation to audit.

Para No.4 Irregularities in maintenance of Stock Registers.
(Ref. audit memo 10 dt. 07.11.2017)

During the test check of Stock Registers (Consumable and Non Consumable) of Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi for the audit period, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

1 Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(b) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.

2 Non Consumable Register not maintained in the prescribed format i.e. GFR-40

Necessary action to remove the above discrepancies may be taken immediately intimation to audit.

20

(29)

Para No.5 Wrong Pay fixation in r/o Smt. Suman Chawla, Gr.II DASS and recovery of Rs.71,901 /- thereof.

(Ref. audit memo 12 dt. 08.11.2017)

During the test check of Service Book of Smt. Suman Chawla, Gr.II DASS, it is observed that pay of the official has been wrongly fixed at the time of promotion from the post of UDC to Gr. II DASS. She was promoted as Gr. II DASS on 10/09/2013 in the pay band of 9300-34800 GP 4600 vide Services Order No143 dated 05.08.2013 and Order No.DE1(5)/69/Rel/2013/E-I/7727-35 dated 5.9.13 and her pay had been fixed after allowing increment equal to 3% of the existing pay in the pay band and existing G.P. in terms of Rule 13 of CCS (Revised Pay) Rules, 2008.

Earlier, on 1.9.2008, the official had been granted 2nd MACP vide Office Order No F.1(5)/10/E-I/ACP/2009/12776-12788 dated 9.12.2010 and pay fixation done by raising her pay by 3% of the pay at that time.

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

It is clear that there shall be no further fixation of pay at the time of regular promotion, if it happens to be in a post carrying higher grade pay, and only difference of Grade pay would be made available. As such, excess benefit of one increment was given to Smt. Suman Chawla, which is incorrect.

The details are given below :-

Pay fixed as per MACP Rules on promotion	Pay fixed by the Office	Pay as per Audit's view
Existing Pay in PB 9300-34800 G.P. 4200 as on 9.9.2013	Rs. 12530 + 4200 i.e. Rs.16730/-	
Pay fixed as on 10/9/2013 on promotion to the post of Gr.II DASS / HC in the Scale of Rs.9300-34800 G.P.4600/-	13040 + 4600 (Notional increment given)	12530 + 4600 (no increment due as it was given at the time of grant of 2 nd MACP on 01.09.2008)
Pay as on 01/07/2014 after Annual Increment	13570+ 4600	13050 + 4600
Pay as on 01/07/2015 after Annual Increment	14120 + 4600	13580 + 4600
Pay as on 01/01/2016 after Annual Increment	49000	47600 (Level 7 index 3)
Pay as on 01/07/2016 after Annual Increment	50500	49000
Pay as on 01/07/2017 after Annual Increment	52000	50500

26

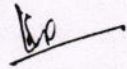
In the instant case, the pay fixed at the time of actual promotion to the post of Gr.II DASS / HC is wrong. Hence, the DDO may recover an amount of Rs.71901/- from the concerned employee as per due recovery statement enclosed for the period 10.09.2013 to 31.10.2017 and for further period till not recovered after due verification under intimation to audit.

Para No.6 Non Production of Record.
(Ref Audit Memo No.1 Dated: 10-10-2017).

During the course of audit for the period 2011-17, following records were not provided as per detailed below:

S.No.	Detail
1	Broadsheet of Long Term Advances for the year 2009-10 , 2010-11 & 2011-12 to 2016-17
2	Details of outstanding Cheques for the period 2006-11 & 2011-17
3	Debt Deposit Suspense and Remittance Register for the period 2006-11 & 2011-17
4	Broadsheet of Class-IV for the period 2006-11 & 2011-17
5	Postage Stamp Account Register for the period 2006-11 & 2011-17
6	Income Tax Calculation Sheet & Form-16 for 2006-07 & 2007-08
7	Reconciliation Statement for the period 2011-12

The above mentioned record may be shown to next audit.



(Usha Purwaha)
I.A.O.Audit Party No.VIII

25

Due - Drawn Statement of Smt. Suman Chawla, HC For the period 10.09.13 to 31.10.17

PERIOD	DUE						DRAWN						BALANCE			
	BASIC	GP	TOTAL	DA	HRA	GROSS	BASIC	GP	TOTAL	DA	HRA	GROSS	BASIC	DA	HRA	GROSS
Sep-13	8771	3220	11991	10792	3597	26380	9128	3220	12348	11113	3704	27166	-357	-321	-107	-785
Oct-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122
Nov-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122
Dec-13	12530	4600	17130	15417	5139	37686	13040	4600	17640	15876	5292	38808	-510	-459	-153	-1122
Jan-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
Feb-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
Mar-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
Apr-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
May-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
Jun-14	12530	4600	17130	17130	5139	39399	13040	4600	17640	17640	5292	40572	-510	-510	-153	-1173
Jul-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Aug-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Sep-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Oct-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Nov-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Dec-14	13050	4600	17650	18886	5295	41831	13570	4600	18170	19442	5451	43063	-520	-556	-156	-1232
Jan-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
Feb-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
Mar-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
Apr-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
May-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
Jun-15	13050	4600	17650	19945	5295	42890	13570	4600	18170	20532	5451	44153	-520	-588	-156	-1264
Jul-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Aug-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Sep-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Oct-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Nov-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Dec-15	13580	4600	18180	21634	5454	45268	14120	4600	18720	22277	5616	46613	-540	-643	-162	-1345
Jan-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
Feb-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
Mar-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
Apr-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
May-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
Jun-16	47600	0	47600	0	5454	53054	49000	0	49000	0	5616	54616	-1400	0	-162	-1562
Jul-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Aug-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Sep-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Oct-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Nov-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Dec-16	49000	0	49000	980	5619	55599	50500	0	50500	1010	5787	57297	-1500	-30	-168	-1698
Jan-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728
Feb-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728
Mar-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728

2

24

Apr-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728
May-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728
Jun-17	49000	0	49000	1960	5619	56579	50500	0	50500	2020	5787	58307	-1500	-60	-168	-1728
Jul-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Aug-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Sep-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
Oct-17	50500	0	50500	2525	12120	65145	52000	0	52000	2600	12480	67080	-1500	-75	-360	-1935
	1435221	127420	1562641	550348	294744	2407733	1482048	127420	1609468	566666	303500	2479634	-46827	-16318	-8756	-71901

2

List of Withheld Amt. of Gratuity.

16
23

S. No.	Bill no. / Token No.	PPO No.	Withheld amount	Department	Date	S.No. & Page No. of Register
1	318/27763	686181200187	23902	GBSSS Dev Nagar	21.3.12	22 / 08
2	235/28090	686181200226	18335	GGSS East Park Road	21.03.12	22/ 08
3	19/1531	686181200275	2220	Distt. West A	18.04.12	27/09
4	44/4157	686181200446	27404	GGSSS Tulsi Nagar	4.6.12	44/16
5	44/4808	68681200477	42281	GBSS Padam Nagar	7.6.12	47/16
6	63/7381	68681200600	76798	GBSS Padam Nagar	27.7.12	60/20
7	206	68681200783	83714	S.Co-ed.Vid. Inder Puri	12.10.12	78/26
8	318/20371	68681201001	72963	GBSSS West Patel Nagar	19.12.12	100/33
9	238/20377	68681201012	91724	RPVV BT Block, Shalimar Bagh	20.12.12	101/33
10	448	68681300058	83977	SKV Sarai Rohilla	22.01.13	05/35
11	370	68681300106	76355	SKV A-Block Keshav Puram	5.2.13	10/36
12	528/24796	68681300151	160000	SKV A-Block Vikas Puri	25.02.13	15/37
13	369	68681300216	100000	SD Sar.Vid., Old Rajinder Nagar	26.03.13	21/38
14	77	68681300337	100000	GBSSS Bharat Nagar	21.06.13	33/39
15	158	68681300496	76924	GBSSS Bharat Nagar	21.09.13	49/42
16	138/26913	68681300669	2295	Distt. West A	26.09.13	66/44
17	342	68681300768	35237	SKV Prasad Nagar	21.11.13	76/46
18	234	68681300856	28110	RP Sar. Vid. New Rajinder Nagar	28.11.13	85/47
19	382	68681400064	40000	SKV Ram Pura	24.01.14	6/50
20	313	68681400251	46170	GBSSS Sarai Rohilla	24.03.14	25/52
21	42	68681400448	72237	GBSSS Sarai Rohilla	23.05.14	44/55
22	280	68681400961	79352	BR SKV Prasad Nagar	21.11.14	96/61
23	316	68681400952	3600	SKV Ranjit Nagar	20.11.14	95/61
24	52	68681500520	15906	GBSSS Vikas Puri	8.15	52/70
25	64	68681500649	10475	SKV Mohan Garden	23.09.15	64/73
26	65	68681500652	143689	RPSV New Rajinder Nagar	20.9.15	65/73
27	24	68681600242	65074	GBSSS KG-I/II Vikas Puri	24.5.16	24/84
28	27	68681600286	3504	SBV A-Block, Vikas Puri	06.06.16	27/84
29	60	68681600604	2900	SBV West Patel Nagar	25.10.16	60/92
30	2	686181700025	4707	RPVV Kishan Ganj	30.01.17	02
31	17	686181700177	900	SKV No-2, Shakur Pur	28.03.17	17

1592755

b 2

TEST AUDIT NOTE
(2011-17)

TAN No. 1 Irregularities in maintenance of Service Book
(Ref Audit Memo No.11 Dated: 07.11.2017)

During the test check of Service books maintained by Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, the following irregularities have been noticed by the audit:-

1 As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.

2 Further, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the school. Details of few cases are as under:-

S. NO.	NAME OF THE EMPLOYEE & DESIGNATION	DATE OF BIRTH	DATE OF APPOINTMENT	DATE OF RETIREMENT
1	Smt. Prem Lata Kohli, UDC	14.04.1958	27.01.1984	30.04.2018
2	Sh. Kamleshwar Upadhyay, UDC	01.07.1960	29.11.1985	30.06.2020

3 Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in any of the service book.

4 As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case. Need full be done and shown to audit.

5 Incomplete Leave Account as per detail given below:-

S. No.	Name & Designation	Remarks
1	Balvinder thanewal, UDC	Leave Account not signed from 01/2011 to 12/2013 and not maintained since 01/2013.

HOO may take necessary action for maintenance of service books.

[Handwritten Signature]

TAN No. 2 **Non execution of Cash Security / Fidelity bond**
(Ref Audit Memo No. 3 dt. 01.11.2017)

As per rule 275 of GFR, 2005- every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security, which should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should be in FORM GFR-31.

During the course of audit in Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it came into notice that the office is maintaining imprest account of Rs.5000/- but it was observed that no security bond is furnished in form of fidelity bond by official incharge of the same, in the absence of same the onus of responsibility in case of any cash excesses or shortages could not be determined.

HOO may take action as mentioned above.

TAN No. 3 **Non utilization of Imprest amount of Rs.5000/-**
(Ref. audit memo 2 dt. 01.11.2017)

During the test check of Cash Book (Govt. A/c) maintained by Pay and Accounts Office- XVIII, Prasad Nagar, New Delhi, it has been noticed that DDO has imprest money of Rs.5000/- which has not been utilized during the audit period i.e. for more than 6-7 years. Rule 291 of GFR 2005 stipulates that Permanent advance or imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Procedures for maintenance of permanent advance or imprest are available in para 10.12 of the civil Accounts Manual, volume-1.

HOO / DDO may take necessary steps for utilization of imprest as prescribed under rules mentioned above.

be
9/11/17
(Usha Purwaha)
I.A.O.Audit Party No.VIII

2

OFFICE OF THE PAY & ACCOUNTS OFFICER NO. XVIII											
GOVT. OF NCT OF DELHI, FIRE STATION BUILDING											
PRASAD NAGAR, NEW DELHI											
RECD DURING THE MONTH OCT, 2017											
TOTAL											
NAME OF DEPT./ SCHOOL	OPENING BALANCE	NO. OF BILLS	AMOUNT (IN RS.)	NO. OF BILLS	AMOUNT	NO. OF BILLS	AMOUNT	NO. OF BILLS	AMOUNT	DISPOSED DURING THE MONTH OF OCT. 2017	CLOSING BALANCE
NICSI		nil	nil	nil	nil	nil	nil	nil	nil	nil	nil
LC		nil	nil	nil	nil	nil	nil	nil	nil	nil	nil
OTHER											
DTE OF EDN	438		73547560	0	0	438	73547560	12	211050	426	73336510
DTE OF NCC	54		6767865	12	989035	66	7756900	0	0	66	7756900
TOTAL	492		80315425	0	0	492	81304460	12	211050	492	8109341
2003-2004			49350								
2007-2008			253922								
2009-2010			1995026								
2010-2011			2033990								
2011-2012			1417751								
2012-2013			9719771								
2013-2014			16591635								
2014-2015			3188604								
2015-2016			4448208								
2016-2017			40352753								
2017-2018			1042400								
TOTAL			81093410								

[Handwritten Signature]

Unadjusted LTC & Medical Advances.

(19)

S. No.	Bill no. / Token No.	DDO Code.	Type of Advance	Date	Name & amount
1	62/4419	032903	LTC Advance	06.06.2011	48852/- Vinod Kumar
2	195/18320	032176	LTC Advance	30.11.2011	216405/- Raj Kumar Malik
3	32/3199	705001	LTC Advance	20.05.2013	49634/- Rajesh Kumar
4	32/2905	032176	LTC Advance	23.05.2013	86810/- Jasbir Kaur, HC
5	75/3489	032918	Med. Advance	24.05.2013	172350/- Sudhir Ratheja
6	1061/3947	032896	LTC Advance	05.06.2013	202132/- Dr. Preeti Shukla
7	44/3952	032896	LTC Advance	05.06.2013	72365/- Baljeet Marwaha
8	23/3561	032395	LTC Advance	23.05.2014	96570/- Pardeep Kumar, PGT
9	140/6266	032047	LTC Advance	21.07.2015	84758/- Meena Khanna, PGT
10	186/12930	063011	Med. Advance	26.10.2015	72000/- Madan Mohan
11	562/15705	032898	LTC Advance	07.12.2015	169501/- Ram Raj Meena
12	563/15706	032898	LTC Advance	07.12.2015	201249/- Shyam Lal Meena
13	565/15207	032898	LTC Advance	07.12.2015	203940/- Ashok Kumar Meena
14	135/9148	032883	LTC Advance	22.08.2016	134679/- Sangeeta Mullick
15	64/9546	032844	LTC Advance	24.08.2016	100712/- Rajendra Kumar
16	115/9435	F&S Deptt.	LTC Advance	24.08.2016	130828/- Naresh Chillar, LDC

be

2

81

Man-adjusted A-c. Bills Memo no. 6 dt 3.11.17 12

		OFFICE OF THE PAY & ACCOUNTS OFFICER NO. XVIII		PRASAD NAGAR, NEW DELHI		DISPOSED DURING		CLOSING BALANCE	
		GOVT. OF NCT OF DELHI, FIRE STATION BUILDING		RECD DURING THE MONTH		THE MONTH OF OCT. 2017			
NAME OF DEPT/ SCHOOL	OPENING BALANCE	AMOUNT (IN RS.)	NO. OF BILLS	AMOUNT	NO. OF BILLS	AMOUNT	NO. OF BILLS	AMOUNT	NO. OF BILLS
NICSI	nil	nil	nil	nil	nil	nil	nil	nil	nil
LC	nil	nil	nil	nil	nil	nil	nil	nil	nil
OTHER									
DTE OF EDN	438	73547560	0	0	438	73547560	12	211050	426
DTE OF NCC	54	6767865	12	989035	66	7756900	0	0	66
TOTAL	492	80315425	0	0	492	81304460	12	211050	492
2003-2004	49350								
2007-2008	253922								
2009-2010	1995026								
2010-2011	2033990								
2011-2012	1417751								
2012-2013	9719771								
2013-2014	16591635								
2014-2015	3188604								
2015-2016	4448208								
2016-2017	40352753								
2017-2018	1042400								
TOTAL	81093410								

Ver
a

16

SL. NO.	NAME OF DDO	TYPES OF BILLS	PERIOD FROM WHEN PENDIN	NO.OF BILLS PENDING	TOTAL AMOUNT INVOLVED IN IT IN (RS.)
Sl. 5	R P 57, New Rajender Nagar	AC Bills	2012-13	5	130530
1	GGSSS, EAST PARK ROAD	AC BILLS	2012-2013	1	9700
3	SDSV, OLD RAJENDER NAGAR	AC BILLS	2012-2013	3	1968994
4	SKV,PADAM NAGAR	AC BILLS	2012-2013	4	842360
5	SKV,PUL BANGESH	AC BILLS	2012-2013	2	130230
6	SKV,RANJIT NGR,	AC BILLS	2012-2013	1	1500
7	RPVV,BT-BLOCK	AC BILLS	2012-2013	1	9064
8	G.COEDN.F.BLK.V.PURI	AC BILLS	2012-2013	4	209880
9	SBV.A-BLK.VIKASPURI	AC BILLS	2012-2013	22	5532340
	TOTAL			43	8834598

b/w
IAO

S704068

b/w 2

9
15

SL. NO.	NAME OF DDO	TYPES OF BILLS	PERIOD FROM WHEN PENDING	BILLS PENDING	TOTAL AMOUNT INVOLVED IN IT RS.
1	GBSSS,PREM NAGAR	AC BILLS	2013-14	15	3819190
2	SKV,PULBANGESH.	AC BILLS	2013-14	1	106740
3	SKV,RANJIT NGR,	AC BILLS	2013-14	6	2254170
4	G.CO-EDN.SAINIK VIHAR	AC BILLS	2013-14	10	335610
5	SKV,SARAI ROHILLA	AC BILLS	2013-14	11	2975970
6	G G S S S ,MOHANGARDEN	AC BILLS	2013-14	5	3071050
7	GBSSS,BINDAPUR	AC BILLS	2013-14	3	578980
8	SKV,A-BLK.V.PURI	AC BILLS	2013-14	12	1951480
9	GBSSS,RAMJAS LANE	AC BILLS	2013-14	1	76050
10	DISTT WEST A	AC BILLS	2013-14	1	51000
11	G.CO.ED F BLK, VIKASPURI	AC BILLS	2013-14	1	56790
	TOTAL			66	15277030

be 2

14

SL. NO.	NAME OF DDOS	TYPES OF	PERIOD		TOTAL AMOUNT
		BILLS	FROM	NO.OF	INVOLVED IN IT RS.
			WHEN	BILLS	TOTAL AMOUNT
			PENDING	PENDING	INVOLVED IN IT RS.
1	GGMS,22B,DEV NGR.	AC BILLS	2014-2015	4	63060
2	GBSSS,MOHAN GARDEN	AC BILLS	2014-2015	5	533630
3	GBSSS,PREM NGR.	AC BILLS	2014-2015	1	90000
4	GBSSS,RAMJAS LANE	AC BILLS	2014-2015	2	1148930
5	SKV,RAMPURA,	AC BILLS	2014-2015	5	848070
		TOTAL		17	2683690

be 2

		OF BILLS	WHEN PENDING	BILLS PENDING	
1	GGMS,22B,DEV NGR.	AC BILLS	2015-16	4	595220
2	RPVV BT BLOCK Shalimar Bagh	AC BILLS	2015-16	23	948480
3	GBSSS,SHADIKHAMPUR	AC BILLS	2015-16	3	280185
4	GGSSS,EASTPARKROAD	AC BILLS	2015-16	3	129200
5	RPG,NEW RAJ,NGR.	AC BILLS	2015-16	1	7750
6	G.CO-EDN.SAINIK VIHAR	AC BILLS	2015-16	5	570840
7	GGSSS Tulsi Nagar	AC BILLS	2015-16	5	61800
8	G.COEDN.SS.VIKAS NGR.	AC BILLS	2015-16	4	29603
9	SBV.A-BLK.VIKASPURI	AC BILLS	2015-16	3	84530
10	SKV,WEST PATEL NGR.	AC BILLS	2015-16	1	1640600
11	Science centre no. 3 Link Road	AC BILLS	2015-16	1	100000
	Total			53	4448208

be 2

12

SL. NO.	NAME OF DDO	TYPES	PERIOD FROM	NO. OF BILLS	TOTAL AMOUNT
		OF BILLS	WHEN PENDING	PENDING	INVOLVED IN IT
					IN (RS.)
1	GBSSS,IARI PUSA	AC BILLS	2016-17	8	642200
2	GBSSS,BINDAPUR	AC BILLS	2016-17	8	2647500
3	SKV,RANJIT NGR,	AC BILLS	2016-17	8	1207950
4	RPVV BT BLOCK Shalimar Bagh	AC BILLS	2016-17	5	349240
5	SCAV,INDERPURI	AC BILLS	2016-17	4	1395860
6	GBSSS,SHADIKHAMPUR	AC BILLS	2016-17	6	1738617
7	GGSSS.NO1,SHAKURPUR	AC BILLS	2016-17	4	1215450
8	SKV,B(AH)SHALIMAR BAG	AC BILLS	2016-17	8	1721110
9	GGSSS,ANANDVAS,KOH.	AC BILLS	2016-17	8	1773900
10	GBSSS,BHARAT NGR.	AC BILLS	2016-17	2	132160
11	G.CO.EDN.P.IV,BINDAPUR	AC BILLS	2016-17	10	1173100
12	GBSSS,DEV NAGAR	AC BILLS	2016-17	12	860818
13	GGSSS,EASTPARKROAD	AC BILLS	2016-17	4	422334
14	GBSSS,MOHAN GARDEN	AC BILLS	2016-17	10	4545526
15	GBSSS,NEW R. ROAD	AC BILLS	2016-17	6	459090
16	GGSSS,N.ROHTAK ROAD	AC BILLS	2016-17	8	614340
17	RPG,NEW RAJ,NGR.	AC BILLS	2016-17	12	921140
18	SDSV,OLD RAJ. NGR,	AC BILLS	2016-17	14	1543640
19	SKV,PADAM NAGAR	AC BILLS	2016-17	4	540230
20	GBMS,RAMJAS LANE	AC BILLS	2016-17	5	1227380
21	G.CO-EDN.SAINIK VIHAR	AC BILLS	2016-17	14	670230
22	SKV,SARAI ROHILLA	AC BILLS	2016-17	16	1791680
23	G.COEDN.SS.VIKAS NGR.	AC BILLS	2016-17	10	1336210
24	GBSSS,West.PATEL NGR.	AC BILLS	2016-17	8	3078278
25	SBV,WEST PATEL NGR.	AC BILLS	2016-17	11	4740280
26	SKV,WEST PATEL NGR.	AC BILLS	2016-17	8	3541890
27	G.CO.EDN.P.IV,BINDAPUR	AC BILLS	2016-17	2	62600
	Total			215	40352753

by 2

✓

(11)

2 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2003-2004	1	49350
2	2009-2010	2	290229
3	2010-2011	6	1193539
4	2011-2012	2	25375
5	2012-2013	2	203055
6	2013-2014	9	1314605
7	2014-2015	4	504914
8	2017-2018	3	192684
	Grand Total	29	3773751

be 2

4
10

6 Delhi BN. NCC

S.No.	Year	No. of Bills	Amount
1	2007-2008	4	253922
2	2009-2010	5	857691
3	2010-2011	1	703566
4	2011-2012	3	261962
5	2012-2013	6	423482
6	2017-2018	4	520965
	Grand Total	23	3021588

be *2*

5 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2011-2012	1	116227
2	2017-2018	4	82420
	Grand Total	5	198647

BY

2

2

8

7 Delhi BN. NCC			
S.No.	Year	No. of Bills	Amount
1	2011-2012	1	257947
2	2012-2013	4	258636
3	2017-2018	4	246331
	Grand Total	9	762914

low 2

1 (7)

DETAILS OF MEMOS FOR THE AUDIT PERIOD

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)			INCORPORATED IN PARA NO.	WHETHER PARA / TAN
		RAISED	RECOVERED ON SPOT	BALANCE		
1	Bill Register	-	-	-	-	SETTLED
2	Irregularities in Cash Book 3w	-	-	-	5 <i>TAN 31/12/17</i>	PARA <i>TAN</i>
3	Fidelity / Security Bond	-	-	-	T-2	TAN
4	P.B.R.s	-	-	-	-	SETTLED
5	Non release of withheld amount of Gratuity	-	-	-	1	PARA
6	Non adjustment of outstanding A.C. Bills	-	-	-	2	PARA
7	Short recovery of DGHS	200	200	-	-	SETTLED
8	Overpayment of TA	5124	5124	-	-	SETTLED
9	Unadjusted LTC / TA / Med. Advance	-	-	-	3	PARA
10	Stock Registers	-	-	-	4	PARA
11	Irregularities in Service Books	-	-	-	T-1	TAN
12	Irregularities in Pay fixation of Smt. Suman Chawla, HC	87705 71901	-	87705 71901	6	PARA
TOTAL		93029	5324	87705	TOTOAL MEMOS = 12 SETTLED = 04 06 PARA 2 TAN + 1 NPR PARA	

be 2

*Pass 5 completed
with TAN (sumptuary)*

(6)

PART - II
CURRENT AUDIT REPORT
2017-18 to 2021-22

PARA No.1 (Ref.Audit Memo No.07 Dated: 13/09/2022)


Sub: Outstanding Contingent Advances amounting to Rs. 2,55,51,712/-

As per the Rule 292(1) & (2) of General Financial Rules 2017, 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 thirty days of the drawl of advance.

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

Sl. No.	Financial Year	Amount (in Rs.)
1	2003-2004	49350
2	2007-2008	253922
3	2009-2010	1147920
4	2010-2011	2033990
5	2011-2012	650624
6	2012-2013	1021327
7	2013-2014	9283120
8	2014-2015	1743844
9	2016-2017	5895148
10	2019-2020	204474
11	2021-2022	3267993
		25551712

Necessary steps may be taken for early adjustment of these advances amounting to Rs.2,55,51,712/-(Rupees Two Cores Fifty Five Lakh Fifty One Thousand Seven Hundred and Twelve Only) under intimation to audit.



5

Sub. LTC Advance lying unadjusted amounting to Rs.1,56,545/-

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-XVIII, 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-XVIII, has not submitted LTC Adjustment Bills. Detail of some of the advances is as under:-

Sl. No.	Token	Bill No.& date	DDO's Name/Code	Amount
Financial Year 2018-19				
1.	53/7180	LTC-53 Dt. 13/08/2018	032899	32408
Financial Year 2021-22				
2.	12210	LTC-368 Dt. 25/11/2021	032839	48438
3.	12249	LTC-169 Dt. 13/12/2021	032110	75699
			TOTAL	156545

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

4

Sub.: Cheques lying uncleared amounting to Rs.22,03,393/-

The para 2.7.5 of Civil Account Manual stipulates that "Account Offices Cheque Register" (form CAM 15) will be maintained personally by the Pay &Accounts Officer, showing the total daily issue and encashment of cheques and balance of unpaid cheques at the end of each month. This should be compared with the total of cheques outstanding as per the list of outstanding cheques and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "PAO cheque".

Further Rule 47(2) of R&P Rules envisaged that "A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause(iii) of sub rule(1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts".

During scrutiny of records and information furnished relating to cheques issued by PAO-XVIII revealed that there are outstanding cheques amounting to Rs. as per list attached.

S.No.	Year	No. of cheques	Amount of cheques outstanding (in Rs.)
1.	2017-18	14	7,01,644
2.	2018-19	3	13,95,546
3.	2019-20	9	1,06,203
4.	2020-21	0	0
5.	2021-22	0	0
	Total	26	22,03,393

Necessary step may be taken with DDOs for the uncleared cheques at the earliest.

PARA 04

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 Advance register
4. Postage Stamp Register
5. Short term/Long Term advance register.
6. Bills for the year 2017-18 to 2018-19
7. Budget for the year 2019-20

The above record may be shown to next audit.

IAO/Sr.A.O.
AUDIT PARTY NO.XXXII

PART-III

TEST AUDIT NOTE

2017-18 to 2021-22

3

TAN No.1 (Ref.Audit Memo No.02 Dated: 12/09/2022)

Sub: Permanent Advance/Imprest Money not used

In terms of Rule 29 of GFR "Permanent Advance/Imprest money" for meeting day to day contingent and emergent expenditure may be granted by the Head Of Department. An amount of Rs.5000/-has been sanctioned to the office as permanent advance/Imprest for making the payment of contingent expenditure. It has been observed that no amount was spent out of imprest money available with the office. No bill was submitted for recoupment. Hence, purpose to sanction permanent advance/imprest was completely defeated.

It is advised that imprest money be used to meet contingent expenditure and recoup it by submitting bills to concerned PAO.

TAN NO.2 (Ref.Audit Memo No 03 Dated: 12/09/2022)

Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of Pay and Accounts Office-XVIII, Prasad Nagar, New Delhi for the audit period the following shortcomings 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 requires to be written on the upper part of each page) were also not found filled completely in the PBR. Apart 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.
3. Past information of the employees who were transferred to this unit/office were also 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/Deptt. to another unit the same were not recorded in the PBR, which is irregular.
4. 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.
7. Totaling not done for the purpose of income tax calculations.

Necessary steps may be taken to remove above shortcomings.

**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 2017-18 to 2021-22 has been maintained in a casual manner.
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 Voucher, Date of encashment) have been left blank in respect of most of the 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" Category Cheque/"B" Category 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.

Necessary steps may be taken to remove above shortcomings.

TAN No.4 (Ref. Audit Memo No. 06 Dated: 13/09/2022)

Sub: Non-mentioned of withheld amount of gratuity in the Gratuity Register.

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-XVIII for the audit period 2017-18 to 2021-22, it has been observed that there is no withheld amount (if any) was mentioned against any PPO issued by the PAO.

The Audit team has intimated the PAO to maintain the DCRG Register properly and clearly mention the withheld amount, if any, at proper place in the DCRG Register.



①

TAN No.5 (Ref.Audit Memo No.10 Dated: 13/09/2022)

Sub: Irregularities in maintenance of Stock Registers.

During the test check of Stock Registers (Consumable) of Pay and Accounts Office-XVIII, Prasad Nagar, New Delhi for the audit period, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

1. Rule 213 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/materials should be undertaken at least once in a year and a certificate along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/material should be done at the earliest in terms of the Rules 192(3) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/misappropriation cannot be ruled out.
2. Signatures of Incharge/HOO not found at many places in token of verification of correctness of entries of Stocks.

Necessary steps may be taken to remove above shortcomings.

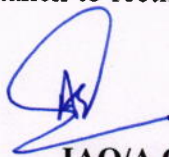
TAN No.6 (Ref.Audit Memo No.09 Dated: 13/09/2022)

Sub: Service Book.

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. Qualifying service of the officers/officials who have completed 18 years of service has not done.

S.No.	Name & Designation	Date of Appointment
1	Sh. Madan Kumar (DoB 12/01/1971)	09/06/1993
2	Sh. Mohinder Sethi (DoB 25/08/1970)	12/08/1994
3	Smt. Madhu Kaushik (DoB 30/07/1977)	24/08/1998
4	Sh. Ramkesh (DoB 20/07/1970)	04/09/1998

HOO is hereby advised to review the discrepancies as mentioned above and all other service books may also be reviewed at his own level and suitable action may be taken to rectify the discrepancies.


IAO/A.O.
AUDIT PARTY NO.XXXII