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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.CT.OF DELHI  
4<sup>th</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002  
(PARTY NO.XIV)**

**Sub: - Audit report on the Accounts of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 for the period 2018-19 to 2020-21.**

**INTRODUCTION**

The I.A.R. on the accounts of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 (1548/13) for the period 2018-19 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO, Sh. Mohan Choudhary, AAO & Ms. Heena, DEO w.e.f. 31.12.2021 to 02.02.2022 (05.01.2022 TO 27.01.2022 Work from home) (Total 07 working days). Statutory audit of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 has never been conducted.

**AIMS AND OBJECTIVES**



There were many aim of pension cell such as conduction of pension adalat, allotment of GPF accounts number to the eligible employees, maintenance of GPF Module in liaison with NIC, Maintenance of payroll package in liaison with NIC, Authorization of request of nodal officers in respect NPS subscribers, AMCs of IT related items for PAO organization, Procurement of IT related for PAO Organization, Account and Administration of pension cell and EDP cell of PAO Organization, Engagement of Manpower related to IT, Liaison with CPAO with Fund Allocation under MH 2071-Pensionary benefits.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during 2018-19 to 2020-21:-

**01. LIST OF HOO**

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Smt. Saroj Gupta	DCA	31.03.2017	09.12.2019
2.	Smt. Ila Mazumdar	DCA	10.12.2019	06.01.2020
3.	Sh. Venkiteswaran K.	DCA	07.01.2020	01.09.2020
4.	Sh. K.V. Babu	DCA	10.09.2020	27.10.2020
5.	Sh. Vishvesh Nayyar	DCA	28.10.2020	Till date

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**02. LIST OF DDO**

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Vishal Raj Sharma	AAO	31.01.2017	04.06.2020
2.	Smt. Ranjana Mathur	AO	05.06.2020	27.10.2020
3.	Smt. Sunita D. Nautiyal	AAO	28.10.2020	17.12.2021

**03. LIST OF CASHIER**

SL.NO.	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Ankit Rathee	LDC	16.02.2018	06.05.2018
2.	Sh. Rajesh Kumar	Sr. Asstt.	07.05.2018	Till date

**Budget Allocation and Expenditure for the year 2016-17 to 2020-21:-**

Year	Budget allotted	Expenditure made	Balance
2018-19	48727000	38855645	9871355
2019-20	46080000	36575577	9504423
2020-21	42170000	41156934	1013066

**Statutory Audit**

Statutory audit of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 has never been conducted.

**Vacancy Statement**

Group (A, B C)	Sanctioned posts	Filled Posts	Vacant Posts
(A)	01	01	00
(B)	12	06	06
(C)	14	07	07
<b>Total</b>	<b>27</b>	<b>14</b>	<b>13</b>

**Maintenance of Records**

The maintenance of records of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 for the period 2018-19 to 2020-21 was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report**

There are 07 old Audit Paras from the previous report involving recovery of Rs 1,23,855/-. On the basis of previous reports 01 para (Taken as fresh) with recovery of Rs.NIL settled on the spot . Hence, 01 para with recovery Rs.Nil has been settled. The balance 06 outstanding paras with recovery Rs.1,23,855/- is placed in the file as Part-I of the report.

**Details of old paras settled**

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (In Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
1998-2014	05	NIL	05	1,05,357/-	NIL	1,05,357/-
2014-18	02	01 Para No.2 (Taken as fresh)	01	18,498/-	Nil	18,498/-
<b>Total</b>	<b>07</b>	<b>01</b>	<b>06</b>	<b>1,23,855/-</b>	<b>Nil</b>	<b>1,23,855/-</b>

**Current Audit Report.**

During the course of current audit, 08 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs.NIL were issued. Out of which 01 memo (Record memo) settled and 07 audit memos have been incorporated in 01 Para alongwith recovery of Rs.NIL and remaining 06 memos have been taken as 06 TANs in the current audit report.


**Details of Current Recovery**

Para No.'s/Audit Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
NIL	NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Pension Cell (Branch Account Office) Vikas Bhawan, New Delhi-110002 for the period 2018-19 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Pension Cell (Branch Account Office) Vikas Bhawan, New Delhi-110002 The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Pension Cell (Branch Account Office) Vikas Bhawan, New Delhi-110002 The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways

  
(Sh. Mohan Choudhary)

AAO

  
(Sadhna Sharma)  
IAO/ Sr.AO  
Audit Party No-XIV

# PART-I

Para-1

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## Current audit Report (1998-2014)

Para NO. 1

(Memo NO. 14 Dated :- 28.1.2015)

Subject :- Contingency bills : Recovery of Rs. 105357/- on account of non deduction of TDS

During test check of contingency bills provided for period 2009-10 to 2013-14, the following is observed :-

1 As per section 194-C of the Income Tax, any contract value exceeding Rs. 20,000/- pm or Rs. 50,000 in aggregate during the financial year, TDS has to be deducted but on scrutiny of bills of the suppliers/contractors it has been noticed that the TDS have not been deducting while making the following payments:-

Bill NO. /date	Detail	Amount in Rs.	TDS @ 2%	
ACB 58 dated 22.6.2012	Advance bill of hiring of 14 APS and 3 Programmer from NICSI	888879/-	17778/-	Adj vide DC Bill 189 dated 31.3.2014
ACB 148 dated 28.12.2012	Advance bill for hiring of 11 APs and 2 Programmer from NICSI for 11.6.2012 to 6.11.2012	925525/-	18511/-	Adj vide DC Bill 188 dated 31.3.2014
Bill NO. 182 dated 31.3.2010	Payment for hiring of 14 AP and 4 Programmer from NICSI	3453409/-	69068/-	Adj vide DC Bill 185 dated 2.3.2012
	Total		105357/-	

2. All contingency bills provided for 2009-10 to 2013-14 have not been marked "paid and cancelled."

The above recovery may be made after due verification of records and deposited in Govt. accounts and similar cases may also be reviewed under intimation to audit. Further, paid and cancelled entry may be paid on all contingency bills and shown to next audit.



Para NO. 2

(Memo NO.2 Dated :- 21.1.2015)

Para-2

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Subject :- Advance Contingency Bills

During test check of bill register and Advance Contingency Register, the following discrepancies have been noticed :-

1. There are many advance contingency bills that are still **pending for adjustment** as per contingency advance register :-

S NO.	Detail of Bill	To whom paid	Amount in Rs.	
1	Adv. CB 154 dt 4.3.2005	NICSI	32448	✓
2	ADV CB 115 dt 28.9.2005	NICSI	443207	✓
3	ACB 270 dt 31.3.2006	DSIDC	1212000	✓
4	ACB 168 dt 31.3.2008	EE PWD	2728140	✓
5	AC Bill no 79 dated 23.10.2002	PWD	191313	✓
6	AC Bill no. 154 dated 4.3.2005	NICSI	32448	✓
7	AC Bill no. 182 dated 31.3.2005 For Rs. 5229466	NICSI	3617466	✓
		MTNL	237000	✓
		PWD	1375000	✓
8	115 dt 28.9.2005	NICSI	443207	✓
9	254 dt 31.3.2006	MTNL	654447	✓
10	252 dt 28.3.2006	NICSI	5190276	✓
				Rs. 5026551/- spent and remaining Rs 163725/- still lying pending with NICSI as on date
11	270 dt 31.3.2006	Purchase from DSIDC	1212000	✓
12	102 dt 31.10.2007	FMRRS	71041	✓
13	168 dt	PWD	2728140	✓
14	ACB 39 dt 20.6.2013	Advance Drawl to NIC for Digital signature	2220	✓

Checked Serial of the bills  
Sample 1 to 14 except item 1  
Serials 4, 5, 13 on the basis of  
copy & documents on the basis of  
21/1/15  
Se. AD  
Asst. Secy. Adm. G

2. There are many advance bills that have been entered in Bill register, but not entered in contingency advance register, a few instances have been shown as under :-

S NO.	Detail of Bill	To whom paid	Amount in Rs.	Remarks
1	Advance CB-94 dt 26.10.2004	WIPRO Infratech Electronic s & Cont.	45667 +37468	1. Not entered in AC Bill Register

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2	<b>Adv. CB 131 dt 19.1.2005</b>	Datex Electronic s	1102986	<b>1. Not entered in AC Bill Register</b>
3	<b>Adv CB 145 dt 22.2.2005</b>	MTNL	1332181	<b>1. Not entered in AC Bill Register</b>
4	<b>Adv CB 83 dt 1.9.05</b>	DSIDC	4252600	Not entered in AC Bill Register As per bill register, adjusted vide DC bill 90 dt 16.9.2008
5	<b>ACB 269 dt 31.3.2006</b>	DSIDC	719000	1. Not entered in AC Bill Register 2. As per bill register, Adj vide DC 89 dt 16.9.08
6	<b>Adv. CB 199 dt 29.3.2007</b>	MTNL	1096608	1. not entered in AC Bill Register

C- Many advance bills have **not been shown as advance bills** in the bill register. Instead, they have been shown as contingency bills in the bill register and later on adjusted . A few instances are shown as under :-

Bill Register				Remarks
P-22	C-125 dt 28.3.2002	NICSI	Rs. 700000	<ul style="list-style-type: none"> <li>Not entered in AC Bill Register</li> <li>As per Bill Register, adjusted vide DC Bill 141 dated 18.1.2007</li> </ul>
P-23	C-126 dt 28.3.2002	NICSI	158720	<ul style="list-style-type: none"> <li>Not entered in AC Bill Register</li> <li>As per AC bill register ,adjusted vide dc bill no. 155 dt 14.2.2007 and signed.</li> </ul>
P-23	C-127 dt 28.3.2002	NICSI	5823017	<ul style="list-style-type: none"> <li>Not entered in AC bill Register</li> <li>As per bill register adjusted vide DC Bill no. 154 dt 14.2.2007.</li> </ul>
P-23	C-128 dt 28.3.2002	NICSI	21686	<ul style="list-style-type: none"> <li>As per AC DC Bill register, adjusted vide DC Bill 140 dated 18.1.2007</li> </ul>
	C-129 dt 28.3.2002	EE PWD	1500000	<ul style="list-style-type: none"> <li>adjusted vide DC Bill no 31 dated 18.5.2010</li> </ul>
	<b>CB 224 dt 31.3.2009</b>	NICSI for 5 dm printer	153873	<ul style="list-style-type: none"> <li><b>Adjusted vide DC bill no. 37 dt 24.5.2010</b></li> </ul>

A detailed list of advances outstanding with PAO may be made after completing the AC register from the records and get the same adjusted under intimation to audit.

*[Signature]*

Para No. 3

(Memo NO.3 Dated :- 21.1.2015)

Subject :- Drawl of B Category cheque

An advance of Rs .98000/- was drawn by DDO vide AC Bill no. 94 dated 22.10.2013 against sanction no. F.4(3)/EDP/COA/2009-10/Pt file/3412 dated 22.10.2013 for purchase of other stores i.e. stores required for working of an establishment instruments, equipment and apparatus under GFR 146. The amount was entered in cash book on 23.10.2013. The AC bill was adjusted vide DC bill no. 172 dated 14.3.2014 for purchase of toner cartridge of Rs 84495/- from M/s Bansal Business Corporation, for purchase of Printer Ribbon of Rs. 5632/- from East Delhi Stationery Mart and remaining Rs. 7873/- were deposited in Govt. accounts. In this regard, it is observed that

- (i) The payment of Rs. 84495/- and Rs. 5632/- have been made in cash to both firms as per cash book on 11.11.2013 and 26.11.2013 but the acquaintance register provided is made till November, 2010. Thus it can not be ensured if payment has been made to the Companies.
- (ii) No certificate of codal formalities has been recorded in the bill.
- (iii) The bill of M/s Bansal Business Corporation is not verified by store officer.
- (iv) As per consumable stock register, page 81, the stock entry made in the stock register shows no detail of balance carried over from previous year stock register, no balance calculated after issuance of toner and detail of its carrying over to next stock register has been given.
- (v) Bill No. Date and amount not mentioned in stock register on purchase.
- (vi) Toner cartridge issued to persons not signed by the concerned.
- (vii) There is no sign of store officer on purchase of item and also no verification of stock entry made and signed by Store Officer.

Consumable stock registers of computer cell may be completed in all respects and reason for purchase on cash payment may be given to audit.

Para NO. 4

(Memo NO. 5

Dated :- 22.1.2015 & Memo NO. 6

Dated :- 22.1.2015)

(A) Consumable stock registers of Computer cell

During test check of Consumable stock register of computer cell containing entries from 2002-2003 onwards, the following is observed :-

1. No paging certificate has been given on the first page of the register.
2. No physical verification of stock has been done as there is no entry made in the stock register as required under GFR.
3. The register has not been made yearwise and contain entries for period 2002-3 to 2014-15. In some cases, balance at end of financial year has not been carried over and it appears the balance items have not been used in next financial years. A few instances are given below



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Page NO.	Item	Date of purchase/year of opening balance	Quantity/ opening balance	Issued	Closing Balance at end of year
3	CD R/W sony with case	2002-3	50	27	23 (2002-3)
5	CD R Samsuang coloured media	2002-3	50	48	2 (2002-3)
7	CD Holder	23.10.2003	12	3	9 (2002-3)
9	Dat DD S4 (20/40 GV)	3.7.2003	23	3	20 (2002-3)
15	Floppy Holder	31.3.2003	35	0	35 (2002-3)
20	Printer Head Wipro 1070+ DX	2008-9	34	31	3 (2008-09)
33	Samsung ML 1610	2011-12	10	6	4 (2011-12)
43	HP Ink Cartridge 51649A	29.3.2008	4	0	4 (2007-8)

4 Many instances have been noticed in stock register where entries in many columns such as total price, bill no date etc. have not been filled. P

5. As per page no. 18 of the register, 20 Printer heads were purchased for Rs. 70300/- on 17.1.2007 and as per page 19 of register, where 5 printer heads of Wipro HQ 1070 + Dx have been purchased for Rs 19950/- but their issuance has not been shown properly. Instead a remark has been put stating that all are distributed by pension cell. But date and individual wise detail to whom issued has not been given in the stock register. (Moreover, there are no initials of store keeper and Store officer in charge in the register as a token of check.)

The physical verification of the consumable stock may be done and consumable register be updated in all respects under intimation to audit. Printer head being non consumable item, the same may be transferred to register of non consumable items. Reason for non issuance of items as mentioned above may be intimated to audit.

(B) Non consumable stock registers of Computer cell

During test check of Non consumable stock registers I & II of Computer cell the following is observed :-

1. No paging certificate has been given on the first page of the non consumable stock register II of computer cell.
2. No physical verification of stock has been done as there is no entry made in the stock register as required under GFR.
3. Entries made in stock register II have not been signed by store keeper/store officer in charge as a token of check eg. Page no. 50 regarding receipt and issuance of 107 printer and 15 printers.
4. There are some items which have been purchased but not issued/used, a few instances are given below :-

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Stock register no/page no.	Item	Date of purchase	Quantity	Price/bill no and date	Remarks
II-22	Microphone FRU	30.6.2004	35	Not mentioned	Not issued/used
II-32	Inoculate Antivirus for server	20.6.2003	6	Not mentioned	Not issued/used
II-33	Innoculate antivirus for desktop	2001-2 2002-3	14 42	Not mentioned	Not issued/used
II-34	MS Visual Studio Net Pro	2003-4	1	Not mentioned	Not issued/used
II-35	Symantec Antivirus for server 5 users	4.12.2003	2	Not mentioned	Not issued/used
II-36	Nortron Antivirus for desktop	2003-4	198	Not mentioned	Only 1 issued. Remaining 197 Not issued/used

5. There are many instances noticed in stock register I and in almost all cases of Stock register II, where the balances of non consumable items have been reduced by showing issuance of non consumable items in column assigned for entering detail of disposal, whereas as per rules the balance of non consumable items can not be reduced on issuance. A few instances are mentioned hereunder :

Register no. / Page no. of stock register	Item	year	Quantity in progressive total	Issued	Balance shown
I-51	Modem	2001-2	6	4	2 (2004-5)
I-74	Webcam	2005-6	6	3	3 (2005-6)
I-61	Scanner	2003-4	1	1	Nil (2003-4)
I-62	CD writer	2003-4	1	1	Nil (2003-4)
II-1	Main server	2002-3 to 2003-4	11	11	Nil (20003-4)
II-5	Colour monitor 17" and 15"	2003-4	187	169	18 (2003-4)
II-13	Printer WIPRO through NICSI	2003-4	32	28	4 (2003-4)
II-21	HP Scanjet 3500 scanner	2003-4	1	1	Nil (2003-4)

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The physical verification of the non consumable stock may be done and non consumable register be updated in all respects under intimation to audit. Reason for non issuance of items as mentioned above may be intimated to audit.

Para-5

Para No. 5  
(Memo NO. 15 Dated :- 29.1.2015)

Subject :- Excess expenditure

From the certificates provided, it is seen that there is expenditure of Rs. 1,67,96,000 against budget allocated of Rs. 1,40,00,000 thus an excess expenditure of Rs. 27,96,000/- has been incurred in the non plan during the financial year 2008-09. the same may be regularized from the competent authority under intimation to audit.

Para No. 6  
(Memo No. 1 dated 15.1.2015)

Subject :- Verification of remittances

Following remittances have been sought to be verified from PAO but the same have not been verified.

S NO.	Challan NO & Date of deposit	Amount (in Rs.)	Major Head
1.	7 dt. 11.3.2014	7873	2054
2.	5 dt 26.12.2013	5358	2054
3.	4 dt 1.10.2013	6915	0040
4.	3 dt 1.10.2013	138285	0070
5.	1 dt 12.7.2013	7506	2054
6.	2 dt 12.6.2012	292913	2054
7.	3 dt 28.6.2012	163275	2054
8.	4 dt 8.8.2012	2401	2054
9.	5 dt 8.8.2012	20867	2054
10.	1 dt 8.4.2011	891950	2054
11.	- dt 25.8.2009	25349	2054
12.	- dt 16.6.2008	494000	2054
13.	5 dt 14.2.2007	2463904	2054
14.	3 dt 6.6.2006	4904	2054
15.	1 dt 10.6.2005	9360	2054
16.	4 dt 17.8.2004	2025	2054
17.	33 & 34 dt 28.3.2006	2330	2054
18.	3 dt 20.7.2004	9000	0210

It is requested to get the same verified under intimation to audit.

*Settled on the basis of PAO-13 report i.e. remittance verified by PAO-13 Member of - I T.C. KDF.*  
*2/11/19*  
*140-Audit & Cash/10.16*

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Para No. 7  
(Memo NO. 1 dated 15.1.2015, 1(A) Dated :- 21.1.2015)

Subject :- providing of record

The following record has not been provided :-

- Acquaintance register 2010-2014
- Dead stock register, file of condemnation

The records may be shown to the next audit.

*Settled and taken  
as fact. See in the  
current audit report.*

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IAO-16*

*Indu*  
(INDU OBEROI)  
IAO, Audit Party NO. 1



Para-6

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**Para 1: Excess Payment of Rs. 18498/- on account of AMC of UPS and Desktop, Printer etc (Ref: - Memo No. 07 and 09 Dated. 16/01/2019 and 17/01/2019 respectively)**

The Pension Cell, Govt. of NCT of Delhi, Vikas Bhawan New Delhi is responsible for Maintenance of pay roll package in liaison with NIC and procurement and AMC of IT related services for PAO Organizations.

(1) On test check of AMC record of the UPS installed in PAO and Principal Account Office. On the basis of performance report submitted by various PAOs, the following excess payment has been observed as per the following details:-

S. No	AMC Period	Invoice Number	Amount Claimed	Amount Paid by the office	Amount as per audit	Remarks	
1.	28.08.2017 to 27.11.2017 for 18 UPS	3850026655 dt. 11.12.2017	All charges	35420.50	33452.17 (for 17 UPS)	29517.00 (for 15 UPS)	PAO 08.12 and 21 vide their performance report submitted that the UPS is not working but the payment has been restricted in r/o PAO 08 only
			CGST	3187.85	3010.74	2657	
			SGST	3187.85	3010.74	2657	
			<b>Total</b>	<b>41796</b>	<b>39474</b>	<b>34831</b>	
2	28.05.2017 to 27.08.2017 for 18 UPS	3850026410 dt. 15.09.2017	All charges	35420.50	33452.17 (for 17 UPS)	29517.08 (for 15 UPS)	PAO 08.12.18 vide their performance report submitted that the UPS is not working but the payment has been restricted in r/o PAO 08 only
			CGST	3187.85	3010.74	2656.53	
			SGST	3187.85	3010.74	2656.53	
			<b>Total</b>	<b>41796</b>	<b>39474</b>	<b>34830</b>	
3	28.11.2017 to 27.02.2018 for 18 UPS	3850027029 dt. 27.2.2018	All charges	35420.50	31712 for 16 UPS	29517.08 (for 15 UPS)	PAO 08.12.18 vide their performance report submitted that the UPS is not working but the payment has been restricted in r/o PAO 08 & 18 only
			CGST	3187.85	2854	2656.53	
			SGST	3187.85	2854	2656.53	
			<b>Total</b>	<b>41796</b>	<b>37420</b>	<b>34830</b>	
4	28.2.2017 to 27.05.2017 for 18 UPS	3850026309 dt. 24.6.2017	All charges	35420.50 For 18 UPS	35420.50 For 18 UPS	31484.88 (for 15 UPS)	PAO 08.12. vide their performance report submitted that the UPS is not working
			VAT	3542.05	3542.05	3148.48	
			<b>Total</b>	<b>38963</b>	<b>38963</b>	<b>34633</b>	
			<b>Gr. Total</b>	<b>155331</b>	<b>155331</b>	<b>139124</b>	

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(II) On test check of AMC record of Desktops, Printers etc installed in PAO and Principal Account Office. On the basis of performance report submitted by various PAOs, the following excess payment has been observed:-

S.No	AMC Period	Invoice Number	Amount Claimed	Amount Paid by the office	Amount as per audit	Remarks	
1.	23/11/15 to 22/11/17	997A dated 22/3/2016	All charges	53700	53700	52100	PAO 25 in its performance report intimated that 04 DMP printers were not OK the AMC charges of which @ Rs. 1200 per annum including taxes for the quarter under reference comes to <b>Rs. 1373/-</b> and  PAO =4 intimated that 02 printers were not OK, the AMC charges of which @ Rs.800/- per Annum including taxes for the quarter under reference comes to <b>Rs. 458/-</b> . The above deductions were not made from the contractor's bill for the quarter 01/12/15 to 29/2/2016
			SB cess @ 5%	268	268	261	
			Service tax @ 14 %	7518	7518	7294	
			<b>Total</b>	<b>61486</b>	<b>61486</b>	<b>59655 Excess paid (Rs.1831/-)</b>	
2	23/11/15 to 22/11/17	1183 dated 16/3/17	All charges	53466.08	53466.08	53066.08	PAO =4 intimated that 02 printers were not OK, the AMC charges of which @ Rs.800 - per Annum including taxes for the quarter under reference comes to <b>Rs. 460/-</b>  The above deductions were not made from the contractor's bill for the quarter 01/12/16 to 28/2/17
			SB cess @ 5%	267.33	267.33	265.33	
			Service tax @ 14 %	7485.25	7485.25	7429.25	
			Krishi Kalian Cess @ 5%	267.33	267.33	265.33	
			<b>Total</b>	<b>61486</b>	<b>61486</b>	<b>61026 Excess Paid Rs. 460/-</b>	

As per details given above the excess payment of Rs. 18498/- be recovered from the concerned AMC contractor after due verification of facts of figure under intimation to audit. Other similar cases may also be reviewed.

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**Para 2: Sub: - Non Adjustment of advance draws**  
(Ref: - Memo No. 07 Dated. 16/01/2019)

Under Delegation of Financial Power Rules, the amount of advance drawn has to be got adjusted within one month of the date of drawl of advance. Further, no advance can be drawn if the adjustment of previous outstanding advance has not been made. During test-check of Advance Contingent bills, it was observed that the following advances are still outstanding for adjustment as per details given below:-

SNo	Bill No. & Date	To whom paid	Amount
1.	79, 23/10/2002	PWD	191313/-
2.	154, 04/03/2005	NICSI	32448/-
3.	115, 28/02/2005	NICSI	443207/-
4.	182, 31/03/2005	NICSI	3617466/-
	182, 31/03/2005	NICSI	237000/-
	182, 31/03/2005	NICSI	1375000/-
5	270, 31/03/2006	DSIDC	1212000/-
6	102, 31/10/2007	FMRRS	71041
7	168, 31.03.2008	EE PWD	2728140/-
8	60,07/08/2015	Advance Contingency bill of digital signature	4024/-
9	66, 27/08/2015	Advance drawl for digital signature	1006/-
10	83, 22/09/2015	Payment for ICSL for hiring of manpower etc	1781775/-
11	172, 09/03/2016	Advance drawl for digital signature	20000/-
12	16, 28/04/2016	Digital Signature to M/s code solution ltd.	24000/-
13	24, 10/05/2016	Purchase of 07 UPS from ICSIL	555744/-
14	31, 20/05/2016	Digital Signature of 21 officers to M/s code solution ltd.	21000/-
15	51, 27/06/2016	Purchase of SQL Server(23) & MSOGL (110)-NICSI	2196968/-
16	52, 28/06/2016	Digital Signature	1574/-
17	56, 11/07/2016	Procurement of 10 Computer I Scanner- ICSIL	426920/-
18	65, 26/07/2016	Purchase of Digital Signature for PAO 10- from N code solution Ltd.	3000/-
19	68, 03/08/2016	Purchase of postage stamp- India Post	5000/-
20	84, 15/09/2016	Digital Signature from - n Code Solution Ltd.	1000/-
21	94, 27/09/2016	Advance drawl of 1 1/2 month wages of outsourced staff- ICSIL	2700000/-
22	11, 17/04/2017	Advance drawl for purchase of database administration support	568873/-
23	19, 01/05/2017	Drawl of Advance in R/o M/s NICSI	1039637/-
24	126, 04/01/2018	Drawl of Advance in favour of (n) code solutions a division of GNFC Ltd. for obtaining SSL certificate for uniform payroll package for one year	4925/-

The Above advances may be got adjusted under intimation to audit. Other similar cases may also be reviewed

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TAN NO. 1

(Memo NO. 12 Dated :- 28.1.2015)

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**Subject :- cash book**

1. Page counting certificate has not been given on first page of the cash book for 2006-14.
2. Entries have been cut/cancelled, corrections made and white fluid used and no attestation has been made viz. page no. 6, 10, 33, 41, 43 50, 62 of cash book for period 2006-2014. This is objectionable and against the procedure given in rule 13(vi) of CGA(R&P) Rules. It is suggested that in future corrections be made as per the procedure given in the above rules.
3. While making entry in cash book in r/o deposits made in Govt account, respective challan no. has not been quoted on payment side of the cash book for eg. Entry made on page 13, 45 of cash book 9/96 to 3/2006 and 51, 58, 60, 63 of cash book 4/2006 to till date
4. No entry has been made for period 22.6.2006 to 10.10.2006 and corresponding page no 3 has been left blank in cash book 2006-14. No closing balance has been worked out and verified at end of June 2006.
5. The monthwise closing of cash book showing closing balance and physical verification and correctness of cash has not been done from December 2003 to February 2008. Further, the closing balance has not been mentioned as balance at end of the month.
6. The entries made in cash book 2006-2014 from 7.5.2014 onwards has not been signed by DDO.
7. While making entry in cash book in r/o payments made in Govt account, respective voucher no. has not been quoted on payment side of the cash book.
8. As per rule of Receipts & Payments, the surprise checking of cash is to be conducted by other than DDO or any responsible officer but it was noticed that no surprise check was conducted  
It is requested to complete the cash book as mentioned above under intimation to audit.

TAN NO. 2

(Memo NO. 11 Dated :- 28.1.2015)

**Subject :- Stock Registers of Pension Cell – consumable and non consumable**

During scrutiny of consumable and non consumable stock registers, the following is observed :-

1. Physical stock verification of items in Non consumable stock register has not been conducted after 2001.
2. There is no entry of physical stock verification of items in register no. I & II except one made in register of consumable stock register made for 1996-97 making



- (17) (16) 37c e/f/g
- physical verification on 1.4.1997. It shows that no physical verification of stock of consumable items has been done after 1.4.97.
3. During the period 2002-3 to 2007-8, and in 2013-14 (barring a few instances), store keeper Officer in charge has not checked the entries of issuance of items.

It is requested to conduct physical verification of stock of consumable and non consumable items and complete the registers under intimation to audit.

TAN NO. 3

(Memo NO.10

Dated :- 27.1.2015)

Subject :- Service Books

During scrutiny of service books, the following is observed :-

S N.	Name and designation	Remarks
2.	Surinder Kumar Verma, DEO	<ul style="list-style-type: none"> <li>• Photo not attested</li> <li>• Reattestation of first page not done.</li> <li>• Service verification after 30.6.2013 not done</li> <li>• Family form 3 attached in service book is not attested by HOO.</li> <li>• Service verification under CCS Pension Rule 32 is required.</li> </ul>
3.	Tanmoy Guha Biswas, DEO	<ul style="list-style-type: none"> <li>• Reattestation of first page not done.</li> <li>• GPF no not entered on first page.</li> <li>• Service verification after 30.6.2013 not done.</li> <li>• Service verification under CCS Pension Rule 32 is required.</li> </ul>
4.	Meenakshi Chadha DEO	<p>Only Vol. III of service book provided. On scrutiny of same, it is seen that</p> <ul style="list-style-type: none"> <li>• Photo of official not pasted.</li> <li>• No particulars are given on first page of service book.</li> <li>• Entries made on page no. 21 w.r.t LTC and leave are not signed.</li> </ul>
5.	Amritava Deoghana, DEO	<ul style="list-style-type: none"> <li>• Photo of official not pasted.</li> <li>• First page of service book is not signed by HOO.</li> <li>• Service verification under CCS Pension Rule 32 is required after taking into account EOL taken many times.</li> </ul>

6.	S Siva Venkatesh, Programmer	<ul style="list-style-type: none"> <li>• Service book is in torn condition.</li> <li>• Service verification after 30.6.2013 not done.</li> <li>• Service verification under CCS Pension Rule 32 is required.</li> </ul>
7.	Sanju Bala, AP	<ul style="list-style-type: none"> <li>• Photo of official pasted in service book is not attested.</li> <li>• Service verification after 30.6.2013 not done.</li> <li>• Forms of nomination and detail of family are not signed by HOO.</li> </ul>
8.	Krishan Kumar, Programmer	<ul style="list-style-type: none"> <li>• Photo of official in service book is not attested.</li> <li>• Reattestation of first page not done.</li> <li>• Service verification under CCS Pension Rule 32 is required</li> <li>• Service verification after 30.6.2013 not done</li> </ul>
9.	Ashok Samwal, Peon	<ul style="list-style-type: none"> <li>• Nomination forms enclosed in service book are not signed by HOO.</li> <li>• Photo of official in service book is not attested.</li> <li>• Reattestation of first page not done.</li> <li>• Service verification under CCS Pension Rule 32 is required</li> <li>• Service verification after 30.6.2013 not done</li> </ul>
10.	Zahir Alam,	<ul style="list-style-type: none"> <li>• Reattestation of entries at first page not done.</li> <li>• Service verification after 30.6.2013 not done.</li> <li>•</li> </ul>
11.	P C Sharma, Peon	<ul style="list-style-type: none"> <li>• Photo of official in service book is not attested.</li> <li>• Reattestation of first page not done.</li> <li>• Service verification under CCS Pension Rule 32 is required</li> <li>• Service verification entry at page no. 23 for the period 1.12.1997 to 31.1.2004 is not signed.</li> <li>• Service verification after 30.6.2013 not done</li> <li>• GPF No is not recorded on first page of the service book</li> </ul>
12.	Anil Sharma, Driver	<ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of first page has not been done.</li> <li>• Service verification after 30.6.2013 not done</li> </ul>

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13.	Pawan Sharma, Driver	<ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of first page has not been done.</li> <li>• Service verification after 30.6.2013 not done</li> <li>• Leave account is not updated after 31.12.2011.</li> </ul>
14.	Ravi Kumar, LDC	<ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Pay fixed on first appointment as on 19.10.2010 is not shown in the service book.</li> <li>• Service verification after 30.6.2013 not done</li> </ul>
15.	G Karthikeyan, UDC	<ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of first page has not been done</li> <li>• There is cutting while recording date of birth in service book and the same is not attested.</li> <li>• Service verification under CCS Pension Rule 32 is required</li> <li>• Service verification after 30.6.2013 not done</li> </ul>

It is requested to complete the service books of officials mentioned above and shown to next audit.

TAN NO. 4

(Memo NO. 9

Dated :- 27.1.2015)

Subject :- Postage Stamp Register

During scrutiny of Postage stamp register, the following is observed :-

1. Register is in torn condition and neither page counting certificate on first page of the register nor numbering of pages has been given.
2. No physical verification of stock has been conducted in the entire period.
3. In February 1998, there is closing balance of Rs. 40 but the same has not been signed by DDO. After that, no account of postal stamp has been made till May 1999. In June 1999, account has been maintained with receipt of service stamps worth Rs. 900/- on 17.6.1999 but the closing balance of Rs. 40/- has not been carried forward.
4. From 17.11.1999 onwards, instead of showing no. of letter stamped and amount of postal stamp used, amount issued (nowhere it is written to whom the postal stamps had been issued) and remaining balance is shown and balance carried over. But from 17.11.1999 onwards till the end of register i.e. 3/2008 DDO Pension also has not signed any entry as a token of check.
5. There are many cuttings / overwritings in the register (April 2003, June 2003, November 2003, January 2004 )during the period which have not been attested Also balance on daily basis had also not been calculated in this period.

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6. Further, the closing balance as on 28.3.2008 is Rs. 4406 which needs to be carried over to next month. However, in absence of next register, the same can not be verified if same has been carried over or not. In this regard, it is requested to provide the postal stamp register after 28.3.2008.

It is requested to complete the Postal stamp register in all respects and shown to next audit.

TAN NO. 5

(Memo NO. 8 Dated :- 27.1.2015)

Subject :- Long term advance Register

During test check of long term advance register, the following is observed :-

1. No numbering of pages and paging certificate has been recorded in the register.
2. No index has been made regarding entries made in the register.
3. In r/o Sh. Sita Ram Pnadey, AAO, neither entry of HBA deduction after 1998-99 nor transfer of official has been made in the register.
4. In r/o following officers/officials, it is seen that their HBA recovery are being made in PBR but no detail of same is being shown in long term advance register made for HBA.
  - a. Smt. Madhu Sharma
  - b. Sh. Amitatva Deoghoria
  - c. Sh Krishan Kumar

It is requested to complete the Long term advance register in all respects and shown to next audit.

TAN NO. 6

(Memo NO. 7 Dated :- 27.1.2015)

Subject :- Pay Bill Register

During test check of PBR 2011-12 and 2012-13 provided, the following is observed :-

1. Mandatory information's/details of the employees (which were required to be written on the upper part of each page) i.e. Date of Joining, PAN No, MICR No., Bank Account No., marital status, scale of pay, Grade Pay, previous PBR No., ECS Number, GPF No. , Govt. residence occupied or not and other details such as address of officer/official etc were not written in the PBR..
2. DDO has not signed the entries as token of sign.
3. Previous financial year page number has not been shown in the PBR page
4. In r/o employees whose license fee has been deducted, no detail of address and category allotted has been shown in PBR.
5. Rs. 15/- per month has been deducted in r/o Sh. P C Sharma, Peon with GP 1900/-, Zakir Alam, Peon with GP 1800 and Ashok Smual, Peon with GP of 1900/- against CGIES but they have been put in Group C and their CGEIS needs to be deducted Rs. 30 per month instead of Rs. 15/- per month.

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6. While making entry of bonus and tuition fee, the year for which bonus / tuition fee paid has not been mentioned.
7. As per PBR 2012-13, page 50, pay has been drawn in r/o Sh. Harsh Kumar Arora, AAO for period 2.4.12 to 31.5.2012 and transferred to PAO 23. but no LPC has been attached or detail entered on transfer while coming from other department and also no LPC attached while transferring to PAO 23.
8. As per PBR 2012-13 page 54, pay arrear of Rs. 92047/- has been given in r/o Amitatva Deoghoria, DEO for period 10.6.2012 to 28.2.2013 vide bill no. 214 dt 20.3.2013. However no LPC of official is made/annexed in PBR.
9. As per PBR 2013-14, page 74, pay arrear has been given in r/o S Siva Venkatesh, Programmer for period 14.5.13 to 31.7.13 but no detail of LPC is annexed/entered in PBR.
10. As per PBR 2013-14, page no. 75, Pay arrear has been given in r/o Smt Madhu Sharma for period 16.9.13 to 31.10.2013 but no LPC detail made/annexed in PBR. Also no detail of number of instalments of HBA deducted has been mentioned in PBR.

It is requested to complete the PBR in all respects and shown to next audit after removing the above mentioned discrepancies.

TAN NO. 7

(Memo NO. 4 Dated :- 21.1.2015)

Subject :- Bill Register

During test check of Bill Register (1998-2014) , the following is observed : \_

1. No paging certificate has been given on the first page of the bill register except for period 2001-2005.
2. Bills entered in the register have been cancelled but not signed by DDO viz. CB 197 dt 29.3.2007 for Rs. 2278206/-, Adj. Bill NO. 32 dt 11.6.2007 for Rs. 125000/-, ACB 199 dt 29.3.2007 for Rs. 1096608/-.
3. Summary of outstanding bills with PAO has not been given at the end of the month.
4. at page no. 48 of bill register for period 2001-2005, Entry of DC Bills no. 129, 130, 131 and 132 dt 17.3.2003 for AC No. 113 dt 31.3.2001, 127 dt 28.3.2002, 128 dt 28.3.2002 and 126 dt 28.3.2002 have not been signed by DDO.
5. In bill register for period 2010-11, the entries for period 3/2010 to 8/2010 have not been checked and signed by DDO.
6. The amount adjusted in DC Bills has not been shown while making entries of DC Bills in the bill register.

It is requested to complete the bill register in all respects and shown to next audit.

*[Signature]*

TAN NO. 8  
(Memo NO. 13 Dated :- 28.1.2015)

Subject :- Non obtaining of performance guarantee

During scrutiny of F.4(33)/PC/Pritner/2006 regarding AMC of computer peripheral to be given to OEMs. As per the provision contained in rule 158 of GFR to ensure due performance of the contract, performance security is to be obtained from the successful bidder for an amount of 5% to 10% of value of contract and the performance security should remain valid for period of 60 days beyond date of completion of all contractual obligations of the supplier including warranty obligations. Performance Guarantee upto 26.6.2014 given by WIPRO of Rs 70,700/- is attached in file at 850/C. The perusal of the file no. F. shows that department has extended the AMC contract for 46 servers of Rs. 176696/- from 28.4.2014 to 27.4.2015 (168/N & 928/C). However, agreement with M/s Wipro Ltd. And performance guarantee after 26.6.2014 is not available in the file.

Similarly, in file no. F.2(64)/Admin/P Cell/09 regarding AMC of Toshiba E Studio 282 installed in pension cell has been awarded vide letter of even no. 1426 dated 25.4.2013 (83/C) for period of three years amounting to Rs. 40000/- from perspective date i.e. 29.4.2013 to 28.4.2016. In this regard, a letter of even no. 9019 dated 13.10.2014 and no. 10041 dated 17.11.2014 has been issued to HCL Infosystems asking to deposit bank guarantee of Rs. 4000/- for period upto 45 days beyond validity of AMC i.e. 11.6.2016 but the same has not been deposited by co. till date. It is pertinent to point out from the records that machine had remained non working for period 9.7.14 to 28.7.14 and also in past from 26.7.2012 to 17.10.2012 when the same co. had AMC contract for period 30.9.2011 to 29.9.2012 making it necessary to obtain bank guarantee.

It is requested to take care of above irregularities in AMC cases.

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**TEST AUDIT NOTE**

**TAN 01: Improper Maintenance of Cash Book**  
(Ref: - Memo No. 05 Dated. 16/01/2019)

The test check of Cash Book for the period 2014-15 to 2017-18 revealed the following short comings:-

1. As per rule 13(vi) - Use of white fluid or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the following cutting/overwriting made the cash book in so many pages some of the instances are shown has not been attested by the HOS/DDO:-

2014-15 page no 62, 65

2015-16 page no 77

2016-17 page no 80

2017-18 page no 89

2. The mandatory page count certificate has not been recorded on first page of cash book started with 01/04/2006

Needful be done under intimation to Audit

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**TAN 2:- Sub:- Budget allotment**  
**(Ref: - Memo No. 08 Dated. 16/01/2019)**

During the course of test check for the period 2014-15 to 2017-18 on accounts of Pension Cell, Vikas Bhawan, New Delhi it has been found that the office has not surrendered the saving before the close of the financial year which resulted in lapsed at the close of the financial year details are given as follows :-

Financial Year	Head of Accounts	Budget allotted	Expenditure	Savings (%)
2016-17	MH.2054A1(1)(2)(1) PAOEDPcell	52050000	40000000	23
2015-16	MH.2054A1(1)(2)(1) PAOEDP cell	28050000	18105698	35
2014-15	MH.2054A1(1)(2)(1) PAOEDP cell	205200000	51500000	75

**Surrender of savings:-** The savings as well as provisions that cannot be profitably utilized should be surrendered to the Govt immediately they are foreseen without waiting till the end of the financial year. No saving should be held in reserved for possible future excesses Rule 56 ( 2 )GFR 2005. Needful be done under intimation to Audit.

Needful be done under intimation to audit

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**TAN 3:- SUB:-Shortcomings in Service Books.**  
**(Ref: - Memo No. 04 Dated. 15/01/2019)**

As per rule 32 of CCS (Pension rules) verification of services of the government servant should be completed on completion of 18 years of service or 5 years before the date of retirement and a certificate in the prescribed form 24 issued to him/her. Qualifying service indicated in this certificate will be treated as final up to that date and it will not be re-opened except when necessitated. The following cases have been observed without verification:-

**LIST OF EMPLOYEE WHO HAVE COMPLETED 18 YEAR SERVICES**

S.NO.	NAME OF EMPLOYEE S/Sh.	DESIGNATION	DATE OF APPOINTMENT
1	S. Siva Venkatesh	System Analyst	04.06.1998
2	Vishal Raj Sharma	AAO	16.03.1993
3	Ajay Dogra	DEO	01.01.1992
4	Anil Kumar	Driver	03.08.2005

**LIST OF EMPLOYEE WHO ARE GOING TO RETIRE WITHIN NEXT FIVE YEARS**

S.NO.	NAME OF EMPLOYEE S/Ms.	DESIGNATION	DATE OF RETIREMENT
1.	Venkatachalam P.S.	Sr. AO	31.05.2023
2.	Minakshi Chadha	DEO	30.09.2019

Service verification in other similar cases may also be got done under intimation to Audit.

**(a) Duplicate copy of the Service Book should be given to the Government servant**

As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updating. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.

**(b) Inspection of 10% of Service Book by the Head of Office**

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.

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(c) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book as mentioned below:-

S.No.	Name S/Ms.	Designation
1.	Rajesh Kumar	UDC
2.	Minakshi Chadda	DEO
3.	Anil Sharma	Driver
4	Pawan Sharma	Driver

Necessary steps should be taken to rectify the above mentioned shortcoming under intimation to audit.

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**TAN 4:- Improper maintenance of Pay Bill Registers (PBR)**  
**(Ref: - Memo No. 02 Dated. 14/01/2019)**

During the test check of pay bill registers the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2014-2015 to 2017-2018 were not found checked.
2. Upper columns i.e. previous Date of joining, PBR No., Service verified, GPF details etc. have not been filled for the period 2014-15 to 2017-18.
3. Some cuttings & over-writings were noticed in the PBR of Page no. 89, 92, 96, 98, 110, 112, 122, 123, and 132 which were not attested by the DDO for the year 2014-15 to 2017-18.
4. Gross Totaling for income tax purposes not carried out in PBR.  
Necessary steps be taken to update the PBRs at the earliest possible under intimation to audit.

*[Handwritten signature]*

**PART II**  
**CURRENT AUDIT REPORT**  
**(2018-19 TO 2020-21)**

(Reference Audit Memo No.05 dated 28.01.2022)

**PARA 01: Non-adjustment of outstanding AC bills.**

During the test audit of Abstract Contingent (AC) bills of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 (1548/13) for the audit period 2018-19 to 2020-21, it has been observed that department has drawn advances for against various purposes but same were pending for adjustment till date. Such lapse on the part of department is in violation of R & P Rule 118.

According to Receipts & Payment Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawal by submission of detailed bill. . Few instances are quoted as under which are lying pending for adjustment till date:-

Sl. No.	Bill No.	Date	Purpose of Drawl	Amount (Rs.)
1	ACB-44	31.07.2018	Advance payment to M/s NICSI on behalf of NIC for manpower engagement w.e.f. 1.06.2018 to 30.11.2018	17,58,200/-
2	ACB-108	14.01.2019	Advance payment to M/s NICSI on behalf of NIC for manpower deployed on uniform pay roll package	17,58,200/-
3	ACB-126	05.03.2019	Advance payment to M/s NICSI for cloud charges in r/o GST Software	10,27,341/-
4	ACB-34	12.06.2019	Advance payment to M/s NICSI on behalf of NIC for uniform pay roll package	3,09,750/-
5	ACB-74	26.09.2019	Advance payment to M/s NICSI on behalf of NIC for extension of 06 technical manpower for the period 10/19 to 01/ 20	12,39,000/-
6	ACB-132	13.02.2020	Advance payment to M/s NICSI for providing technical manpower to NIC .	12,39,000/-
7	ACB-35	26.08.2020	-do-	46,08,490/-
8	ACB-88	15.02.2021	Advance payment to M/s NICSI for development of mobile App for IFMS	3,52,195/-

In addition to above various AC bills pertaining to previous audit report are still pending which are detailed below:-

S. No.	Bill No. & Date	To Whom Paid	Amount
1	79, 23.10.2002	PWD	191313/-





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2	154, 04.03.2005	NICSI	32448/-
3	115, 28.02.2005	NICSI	443207/-
4	182, 31.03.2005	NICSI	3617466/-
	182, 31.03.2005	NICSI	237000/-
	182, 31.03.2005	NICSI	1375000/-
5	270, 31.03.2006	DSIDC	1212000/-
6	102, 31.10.2007	FMRRS	71041/-
7	168, 31.03.2008	EE PWD	2728140/-
8	60, 07.08.2015	Advance Contingency bill of digital signature	4024/-
9	66, 27.08.2015	Advance drawl for digital signature	1006/-
10	83, 22.09.2015	Payment for ICSL for hiring of manpower etc.	1781775/-
11	172, 09.03.2016	Advance drawl for digital signature	20000/-
12	16, 28.04.2016	Digital Signature to M/s code solution ltd.	24000/-
13	24, 10.05.2016	Purchase of 07 UPS from ICSIL	555744/-
14	31, 20.05.2016	Digital Signature of 21 officers to M/s code solution l	21000/-
15	51, 27.06.2016	Purchase of SQL Server(23) & MSOGL (110)- NICSI	2196968/-
16	52, 28.06.2016	Digital Signature	1574/-
17	56, 11.07.2016	Procurement of 10 computer 1 scanner- ICSIL	426920/-
18	65, 26.07.2016	Purchase of Digital Signature for PAO 10- from N code solution It	3000/-
19	68, 03.08.2016	Purchase of postage stamp-India Post	5000/-
20	84, 15.09.2016	Digital Signature from- n Code Solution Ltd.	1000/-
21	94, 27.09.2016	Advance Drawl of 1 <sup>1/2</sup> month wages of outsourced staff-ICSIL	2700000/-
22	11, 17.04.2017	Advance drawl for purchase of database administration support	568873
23	19, 01.05.2017	Drawl of Advance in r/o M/s NICSI	1039637/-
24	126, 04.01.2018	Drawl of advance in favour of (n) code solution a division of GNFC Ltd. for obtaining SSL certificate for uniform payroll package for one year.	4925/-

Necessary steps may be taken for the settlement of outstanding AC bills under intimation to audit.

  
**(Mohan Kr. Chaudhary)**  
 AAO

  
**(Sadhna Sharma)**  
 IAO/Sr.AO,  
 Party No.XIV

**PART – III**  
**TEST AUDIT NOTES**  
**CURRENT AUDIT REPORT**  
**(2018-19 TO 2020-21)**

(Reference Audit Memo No.02 dated 03.01.2022)

**TAN NO-01: Shortcomings in the maintenance of Bill Register for the audit period 2018-19 to 2020-21.**

During the test check of Bill registers maintained by Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 (1548/13) for the audit period 2018-19 to 2020-21 the following irregularities have been observed:-

1. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
2. The Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No.. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.





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(Ref. Audit Memo No. 03 dated: 31.01.2022)

**TAN No.02: Shortcomings in the maintenance of Pay Bill Register for the audit period 2018-19 to 2020-21.**

During test check of PBRs maintained by Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 (1548/13) for the audit period 2018-19 to 2020-21 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2018-19 to 2020-21.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been signed by the DDO at the end of PBR.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.





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(Reference Audit Memo No.04 dated 04.01.2022)

**TAN NO. 03: Non- Maintenance of LTC Register in prescribed format**

While reviewing the records and files, it has been observed that LTC advance register has not been maintained in prescribed format. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

S. No.	Bill No. & Date of advance/ Final bill	Name & designation of govt. servant	Block Year	Place of visit	For Whom Claimed	Amt. of Adv-ance /Final Claim	Bill No. & Date of adjust-ment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries of advance bill should be made in red ink.
2. In case of Final Claim where no advance has been drawn, columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12).

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

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(Reference Audit Memo No.06 dated 28.01.2022)

**TAN NO.04: Improper maintenance of vouchers and bills.**

**As per Rule 102 of Receipt & Payment rules regarding certificate in support of stores purchase bills:-**

If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is general one, under which the purchase is made, shall also be quoted.

**As per Sub Rule (2) and (3) of Rule 59 of Receipt and payment contains Instructions manner of cancellation of vouchers.—**

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment.

During test check of contingent bills of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 (1548/13) for the audit period 2018-19 to 2020-21, it has been observed that all paid vouchers are not stamped "Paid" & "Cancelled" and no certificate as per rule 102 has been made on the bills.

Some such instances are given below in which above rules have not been followed:

S.No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1.	CB-55 dt. 31.08.2018	M/S. Rajiv Watch Co. M/s Rastogi Cartridge	1210/-
2	CB-24 dt.15.05.2018	M/S. Bansal Sales Corporation M/s D.K. Traders M/s Rastogi Cartridge	4610/-

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

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(Reference Audit Memo No.07 dated 31.01.2022)

**TAN NO.05: Verification of qualifying Service**

As per Rule 32 of CCS (Pension) Rules, on completion of 18years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below

S.N	NAME Mr./ Ms.	DESIGNATION	DOB	DATE OF APPOINTMENT	DATE OF RETIREMENT
1	Sh. Tanmoy Guha Biswas	DEO	03.11.1970	21.01.1994	30.11.2030
2	Sh.A.K. Semwal	PEON	18.04.1974	09.11.1995	30.04.2034
3	Sh.Vijay Shendre	Sr. SA	12.02.1967	30.09.1997	28.02.2027
4	Sh. Prem Singh	DEO	06.05.1964	20.12.1990	31.05.2024

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



(Reference Audit Memo No.08 dated 01.02.2022)

**TAN NO.06: Shortcomings in maintenance of Stock Registers.**

During the test check of the Stock Registers of Pension Cell (Branch Account Office), Vikas Bhawan New Delhi-110002 for the audit period 2018-19 to 2020-21, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Page counting certificate has been not mentioned in stock register.
5. Cuttings in stock register has been not attested by Competent authority
6. Index has not been maintained alphabetically.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



(Mohan Kr. Chaudhary)  
AAO



(Sadhna Sharma)  
IAO/Sr.AO,  
Party No.XIV