

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**Audit report of Principal Accounts Office (HQ), A & B Block, Vikas Bhawan, ITO, New Delhi (1504/13) for the period 2022-2023.**

**INTRODUCTION**

The Internal Audit Report of **Principal Accounts Office(HQ), A & B Block, Vikas Bhawan, ITO, New Delhi (1504/13)** on the accounts for the period 2022-2023 was conducted by the field Audit Party No.XXII Comprising of Sh. Shalendra Kumar Heta, IAO/AO and Smt. Raj Rani Bhatnagar, ASO (on leave w.e.f. 06.10.2023 to 13.10.2023). The audit conducted during 09 working days between 03.10.2023 to 13.10.2023.

**AIMS & OBJECTIVES:-**

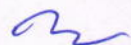
The Department was set up consequent upon Departmentalization of accounts of delhi administration w.e.f. 01.04.1977. The Department has jurisdiction over GPF Cell, Pension Cell and Pay Accounts Offices located all over Delhi.

Principal Accounts Office looks after the administrative matters of the organization and renders technical advice to all PAOs under its administrative control and also to various Departments of the Govt. of NCT of Delhi on pension, Pay fixation and financial rules received through the finance department/heads of departments. Apart from this, it deals with the preparation of monthly accounts of Govt. of NCT of Delhi, annual appropriation accounts and annual financial accounts in respect of the budget of Govt. of NCT of Delhi and also deals with rendition of monthly accounts in respect of the public accounts transactions of the CGA.

The following officers/officials have been served as HOO//DDO/Cashier during 2022 to 2023 :-

<b>H.O.O. (Smt./Shri/Ms.)</b>				
Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. B. P. Dwivedi	DCA	12.10.2021	Till Date

<b>D.D.O. (Smt./Shri/Ms.)</b>				
Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Smt. Ranjana Mathur	AAO (now AO)	19.01.2017	Till Date



**List of Cashier**

Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Kapil Dagar	Jr. Asstt.	22.11.2021	21.11.2022
2.	Sh. Neeraj Mann	Sr. Asstt.	16.01.2023	Till Date

**Budget & Expenditure of the Department for the period: 2022 to 2023.**

Year	Budget	Expenditure	Balance Amt.
2022-23	157804870	150157540	7647330 ✓

**Vacancy Statement: As on 31.03.2023**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	09	04	05
2	Group – 'B'	27	25	02
3	Group – 'C'	136	45	91
Total :		172	74	98 ✓

**Statutory Audit:-**

The Statutory audit of the **Principal Accounts Office (HQ), A & B Block, Vikas Bhawan, ITO, New Delhi (1504/13)** has not been conducted by AG (Audit) Delhi during audit period.

**Maintenance of Records:-**

The maintenance of record of **Principal Accounts Office(HQ), A & B Block, Vikas Bhawan, ITO, New Delhi (1504/13)** for the period 2022-23 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There was only 02 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2010-16	01	0	0	3
2.	2018-22	01	0	0	1
Total		02	0	-	02

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2010-16	03	17970	Nil	17970	-

**Current Audit Report :**

During the course of current audit, **08** Observation Memos were issued for the period 2022-2023. **02** Audit Memos have been settled on the spot. Out of **06** remaining observation Audit Memos, **01** Audit Memos has been converted into para and **05** into TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1	04	32995	0	32995	Para no. 01

Internal Audit report for the period 2020-23 has been prepared on the basis of information furnished and made available by of **Principal Accounts Office (HQ), A & B Block, Vikas Bhawan, ITO, New Delhi (1504/13)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.

(RAJ RANI BHATNAGAR, ASO)



(SHALENDRA KUMAR HETA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXII

PART-I

**OLD AUDIT REPORT**  
**(2010-2022)**

Para No - 01

Para No 2

Para - 01

12

12/11/16  
12/11/16

Non deduction of DVAT Recovery of Rs.17970/- (ref. audit no. No.05 dated 24.11.2016)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F-7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read related orders on the subject, DVAT have to be deducted at source and credited to DVAT department in respect of Sanitation Contracts where material transfers involves. The same is also applicable on maintenance contracts (including AMCs).

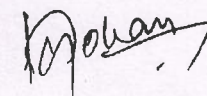
During test check of following bills of the auditee unit, it has observed that provision of above order/circular of Trade & Taxes Department of GNCT of Delhi has not been followed:-

Cont. No. of auditee unit	Bill No. of Bill	Date of	Name of the agency & nature of contract	Bill No. of the agency with date	Gross amount in the Bill of agency	Amount admitted by the auditee unit	Rate of DVAT deduction	DVAT due in Rs.
580		21.03.13	HCL Infosystems Ltd - AMC of fax machines	6200043193 /700001 & 6200043193 /700002 dt.21.03.12	126099.00	126099.00	4%	5044.00
599		23.03.13	HCL Infosystems Ltd - AMC of photocopiers	6200039510 /700007 dt. 21.03.12 and 6200039510 /700008 dt.06.03.12	115748.00	115748.00	4%	4630.00
533		22.03.16	HCL Infosystems Ltd - AMC of photocopiers	90634207 dt. 30.09.15	22881.00	11111.00	4%	444.00
				90668346 dt. 31.01.16	4005.00	2177.00	4%	87.00
542		08.03.13	Kartikay Enterprises Sanitation services	PO/sanitaton/23 dt. 01.01.13	101178.00	97386.00	4%	3895.00
				PO/sanitaton/24 dt. 01.02.13	101178.00	96739.00	4%	3870.00
							Total	17970.00

The amount of Rs.17970.00 may be recovered from the agencies concerned and be credited to government under intimation to audit.

Similar other cases may be reviewed at HOO level.

(P.N. JAIN)  
A-AO

  
E.D. Ashokan, A.O.  
IAO, Audit Party No. XX

10/C

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**PART-II**  
**Current Audit Report (2018-22)**

Para-01

Audit Memo No. 06

Dated: 17/5/22

**Sub: Outstanding Contingent Advance of RS. 1180000/-**

On scrutiny of Abstract Contingent Advances and also reply given by the unit it has been come to the notice that Contingent Advances amounting to Rs. 1180000/- has not been settled till date the details are given below:-

S. No	Bill No. & Date	Purpose	Amount	Remarks
1.	52 04/05/2017	Payment as an advance to ICSIL towards the wages of MTS (one and half month advance)	1180000/-	The services of ICSIL has been stopped w.e.f. 01/03/2019. A letter was issued to ICSIL for the adjustment of this amount with the last month wages of February, 2019 i.e. Rs.648958/-. Hence the balance amount is due from the ICSIL. After receiving the amount from ICSIL, the same will be informed to the Audit Party.

Needful may be done under intimation to Audit.

*V. Vipul Kapoor*  
(Vipul Kapoor)  
A.O./IAO  
Party No.03

# **PART-II**

**CURRENT AUDIT REPORT**  
**(2022 to 2023)**

**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI**

**PARA 01:- Recovery of Rs. 32,995/- during CCL salary as per Gazette notification no.897 dt.11.12.2018.**

**Audit Memo. No. 04**

**Dated: 09.10.2023**

The amendment made in the CCS (Leave) Rules 1972 vide notification date 11.12.2018, have come into force w.e.f.14.12.2018, when the notification was published in the official Gazette. As per amended Rules/Notifications "A female Government employees will be paid 100% of the salary for first 365 days and will be paid at 80% of the salary for next 365 days of total CCL of 730 days".


During the test check of records of the Deptt., it has been observed that the officials have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the rest 365 days whereas the officials have been paid 100% leave salary instead of 80%, which is irregular. The recovery will be made @ of 20% of Basic Pay+DA+NPA (if any) for the staff. Some of the cases are given below:

Name of employee & Designation	B. Pay + DA (in Rs.)	20% of B. Pay +DA+NPA (in Rs.)	Period of leave in excess of 365 days	No. of days	Total recoverable Amount (in Rs.)	Balance CCL (in days)	
Ms. S. Sandhya, Stenographer	64100+26922 (42%)=91022	18204	22.05.2023 to 31.05.2023	10	(18204*10)/31	5872	135
	64100+26922 (42%)=91022	18204	01.06.2023 to 16.06.2023	16	(18204*16)/30	9709	119
<b>Total (in Rs.)</b>					<b>15581</b>		
Ms. S. Indumati, P.A.	58600+22268 (38%)=80868	16174	12.12.2022 to 31.12.2022	20	(16174*20)/31	10435	19
	58600+24612 (42%)=83212	16642	01.01.2023 to 13.01.2023	13	(16642*13)/31	6979	06
<b>Total (in Rs.)</b>					<b>17414</b>		
<b>Grand Total (in Rs.)</b>					<b>32995</b>		

It is not clear from the records of previous period after 365 CCL that the following officers/officials have been paid 80% leave salary as their records is not available to audit.

The facts and figures mentioned above may please be confirmed and the recoveries of Rs.32,995/- may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the next audit.

  
**Shalendra Kumar Heta, IAO**  
**Party No. XXII**



**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI**

**TAN 01: Shortcomings in Pay Bill Register.**

**Audit Memo No. 01**

**Dated: 05/10/2023**

During test-check of PBR, following shortcomings have been noticed:

1. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
2. **Incomplete personal information** – The mandatory information/details e.g. pay level, type of govt. Accommodation, date of joining, details of retirement benefits etc. of the officers/officials (which was required to be written on the upper part of each page) were not found filled completely in the PBRs for the period 2022-23.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO. The signature of DDO should be sign in initials checkers column in every month.
4. At the close of every financial year horizontal and vertical totals should be squared up.  
But on scrutiny of PBR it was noticed that total of Gross amount is not done for calculation of Income Tax. The vertical totals should be worked out and shown to audit.
5. **Non-Maintenance of Separate P.B.R in respect of officials joining on or after 01/01/2004 (Under New Pension Scheme) -In terms of Para 10(m) of the Govt. of India, Ministry of Finances O.M. No. F. No. 1(7)/(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, separate Pay Bill Register should be maintained in r/o Govt. Servants joining Govt. Services on or after 01/01/2004.** While reviewing the pay bill register, it has been noticed that the officers/officials have joined service on or after 01/01/2004 and under NPS scheme and their pay is being entered in General PBR. The Department is maintaining one PBR for GPF and NPS employees. It is suggested that separate pay bill register may be maintained with immediate effect in r/o officers/officials joining on or after 01/01/2004.

The above shortcomings may be rectified at the earliest and be shown to next Audit.

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**TAN 02: Shortcomings in Income Tax Deduction.****Audit Memo. No. 02****Dated: 05.10.2023**

As per Income Tax Rules, DDO is required to deduct Income Tax on monthly basis from employee's salary after computing average monthly income of the employees considering the details of proposed savings given by them. During the course of Test check of the records made available to Audit, it has been noticed that a nominal amount has been deducted from monthly salary of employees without computing their estimated annual income. Further, in last two or three months of the Financial Year 2022-23, major portion of Income Tax has been deducted. It is the violation of the instructions of the Income Tax Rules.

HOO/DDO should assess the amount of Income Tax in advance and deduct in monthly installment and final adjustment may be made in the last salary of the Financial Year.



**TAN 03: Shortcomings in maintenance of LTC Register.****Audit Memo. No. 03****Dated: 06.10.2023**

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register. Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

1. It has been noticed that register for LTC Claim was maintained in the department but the some columns was not filled. In the absence of blank columns, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period. The same may now be maintained in the following format.

Sl	Bill No	Bill date	Name Designa of Govt. servant	Block year	Place of visit	For claimed	wAmt. advanced final bill	Bill date of adjust ment	Date receipt claim	Gross amt. bill	Net. Amt.	Remark
1	2	3	4	5	6	7	8	9	10	11	12	

2. Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. During the test check of LTC records, it has been noticed that the mandatory information/details of the claim submitted by the official and date of receipts of the claim is not recorded in each case. In the absence of this, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period.

Necessary action may please be taken to maintain the records under intimation to next Audit.

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**TAN 04: 18 Years Service Verification.****Audit Memo. No. 06****Dated: 11.10.2023**

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

S. No	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement on superannuation
1.	Sh. Pramod Kapoor, Gr-I/P.S.	03.01.1967	07.06.1990	31.01.2027
2.	Sh. Bharat Ratan Joshi, Gr-I/P.S.	20.12.1965	26.06.1990	31.12.2025
3.	Sh. Ashok Kumar Yadav, ASO	15.06.1965	19.07.2000	30.06.2025
4.	Sh. D.K. Solanki, Sr. Asstt.	08.07.1966	05.01.1988	31.07.2026
5.	Sh. Pramod Kumar, Gr-III/S Asstt.	15.01.1968	01.10.1988	31.01.2028
6.	Sh. Sunil Kumar, Driver	01.08.1966	03.06.1993	31.07.2026
7.	Sh. Ashok Kumar, Driver	10.12.1966	05.04.1990	31.12.2026

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the next Audit. Other similar cases, if any, may also be taken into account for similar action.

**TAN 05: Shortcomings in maintenance of Service Books.****Audit Memo. No. 07****Dated: 12.10.2023**

During the test check of service books of the officers/officials during the audit period, the following shortcomings have been noticed:

1. The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases. The few instances are given below:-

S. No.	Name	Designation	Remarks
1.	Sh. Mahesh Kumar	Steno (Gr-III)	Fresh Photograph is not pasted.
2.	Smt. S. Sandhya	Steno/P.A.	
3.	Sh. Amit	Jr. Asstt.	
4.	Sh. Ashok Kumar	Driver	
5.	Sh. Krishan Sah Gond	MTS	
6.	Smt. S. Indumathi	Steno/P.A.	
7.	Sh. Parmod Kumar	Sr. Asstt.	
8.	Sh. Sunil Singh	MTS	Photograph not attested

2. Entry of AADHAR Number should be made in the Service Book of the officers/officials which is required as per instruction circulated by the Finance Department, GNCT of Delhi vide letter No. F.3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
3. In most of the cases, Nominations papers for DCRG, Family Pension, UTGEIS, Details of Family, Home Town Declaration are not entered/attached in Service Book. The few instances are given below:-

S. No.	Name	Designation
1.	Sh. Mahesh Kumar	Steno/Gr-III
2.	Sh. Vipnesh Kumar Chauhan	Sr. Asstt.

4. Up-to Date Service verification have not been carried out. The few instances are given below:-

S. No.	Name	Designation	Remarks
1.	Sh. Mahesh Kumar	Steno/Gr-III	Service verification w.e.f. 09.02.2018 to 09.08.2018 stamp and signature is not done. Service verified w.e.f. 09.09.2020 onwards is not done.
2.	Sh. Ashok Kumar	Driver	Period w.e.f. 01.02.1997 to 31.01.1998 is not verified/made in s/book. Service verified w.e.f. 01.07.2017 onwards is not done.

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3.	Sh. Vipnesh Kumar Chauhan	Sr. Asstt.	Service verified w.e.f. 01.07.2017 onwards is not done.
4.	Smt. S. Sandhya	Steno/P.A.	Service verified w.e.f. 13.07.2020 onwards is not done.
5.	Sh. Sunil Singh	MTS	Service verified w.e.f. 01.04.2011 onwards is not done.
6.	Sh. Krishan Sah Gond	MTS	Service verified w.e.f. 01.07.2017 onwards is not done.
7.	Sh. D.K. Solanki	Sr. Asstt.	Service verified w.e.f. 19.10.2020 onwards is not done.
8.	Ms. Suman	Sr. Asstt.	Service verified w.e.f. 01.07.2017 onwards is not done.

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Necessary action may be taken to get the Service Books of the officials completed under intimation to next Audit. Similar other cases may also be examined and their service records be updated accordingly.



**Shalendra Kumar Heta, IAO**  
**Party No. XXII**