

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

Subject:- Internal Audit report on the accounts of PAO XX, Rajouri Garden, Delhi for the audit period 2017-20.

INTRODUCTION

The Internal Audit Report of the accounts of PAO XX, Rajouri Garden, Delhi for the year 2017-20 was conducted by the field Audit Party No.VIII. Comprising of Smt.Usha Purwaha, I.A.O, & Sh. Sanjay Kumar, A.A.O. The audit was conducted w.e.f. 18/11/20 to 01/12/2020 (07 Working Days).

GENERAL SET UP AND ACTIVITIES

The office is working under the administrative control of Pay and Accounts Officer and AAO(Admn.), AAO(Pre-check), AAO(Accounts) and AAO(GPF/NPS/DDO) doing the supervision of Administration, Pension, GPF, Accounts and Pre-check and Post check branches. The main duties of this office are to pre-check bills/financial order etc. in respect of various Drawing and Disbursing Officer under the payment control of the PAO XX. Similarly certain periodical returns are also being submitted to the Principal Accounts Office (HQ).

PAO/HOO

S. No	Name & Designation	Period (From / To)
1.	Sh. Sanjeev Kumar Kakria, PAO	16/08/2016 to till date

DDO

S. No	Name & Designation	Period (From / To)
1.	Sh. Bhupinder Kumar Dhawan, AAO	26/08/2016 to 30.09.19
2	Sh. Vijay Kumar, AAO	01.10.19 to till date

CASHIER

S. No	Name & Designation	Period (From / To)
1.	Sh. H.R.Meena, S.A.	17.03.17 to 15.05.17
2	Sh. Anmol, J.A.	16.05.17 to 31.10.17
3	Sh. H.R.Meena, S.A.	01.11.17 to 21.02.19
4	Sh. Anmol, J.A.	22.02.19 to 08.07.19
5	Sh.H.R.Meena, ASO	09.07.19 to 03.12.19
6	Smt. Saroj Sharma, ASO	04.12.19 to till date

E. 102

Budget Allocation & Expenditure :-

(In Rs.)

Sr. No.	Financial Year	Budget allotted	Expenditure	(-) Saving (+) Excess
1	2017-18	13540000	13473274	(-) 66726
2	2018-19	15600000	15523664	(-) 79336
3	2019-20	16835000	15835365	(-)999635

Vacancy Position of staff as on 31.03.20

Group	Sanction	Filled	Vacant
Group A	01	01	00
Group B	04	03	01
Group C	23	13	10
Total	28	17	11

Statutory Audit

Statutory audit of PAO XX, Rajouri Garden, Delhi, has been conducted by the A. G. (Audit) upto 2010.

Maintenance of Records.

The maintenance of records of office of the PAO XX, Rajouri Garden, Delhi for the audit period 2017-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report:-

There are 03 Audit Paras outstanding from the previous report involving recovery of Rs nil /-. The Unit has submitted replies of old outstanding paras and after careful scrutiny, 02 paras fully along with recovery of Rs nil / - were settled. The balance 01 outstanding paras with outstanding recovery of Rs nil /- is placed in the file as Part-I of the report.

Year	Outstanding			Settled		Still outstanding	
	Total Para	No.	Recovery	No.	Recovery	No.	Recovery
2009-10	01	04	---		--	01	---
2010-17	02	1,2	---	1,2	--	---	--
Total	03	03		02		01	

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Current Audit Report

During the course of current audit 10 audit memos were issued highlighting various irregularities and recoveries of nil- were detected. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined and after careful examination, 03 memos settled at the spot with recovery of Rs nil and remaining 07 memos with outstanding recovery of Rs. nil have been converted into 03 Paras and 04 TANs and incorporated in the current audit report- Part-I. Details of recoveries (2017-20) s

S.No.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised(in Rs.)	Recovered on the spot (In Rs.)	Balance(In Rs.)	
NIL					

The internal audit report has been prepared on the basis of the information /records furnished and made available by PAO- XX, Rajouri Garden, Delhi for the year 2017-20, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.

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1/12/20
(USHA PURWAHA)
I.A.O., Audit Party No.VIII
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PART I

Para No. 01

Panai No - 01

(Credit Memo No. 100/2002-03)

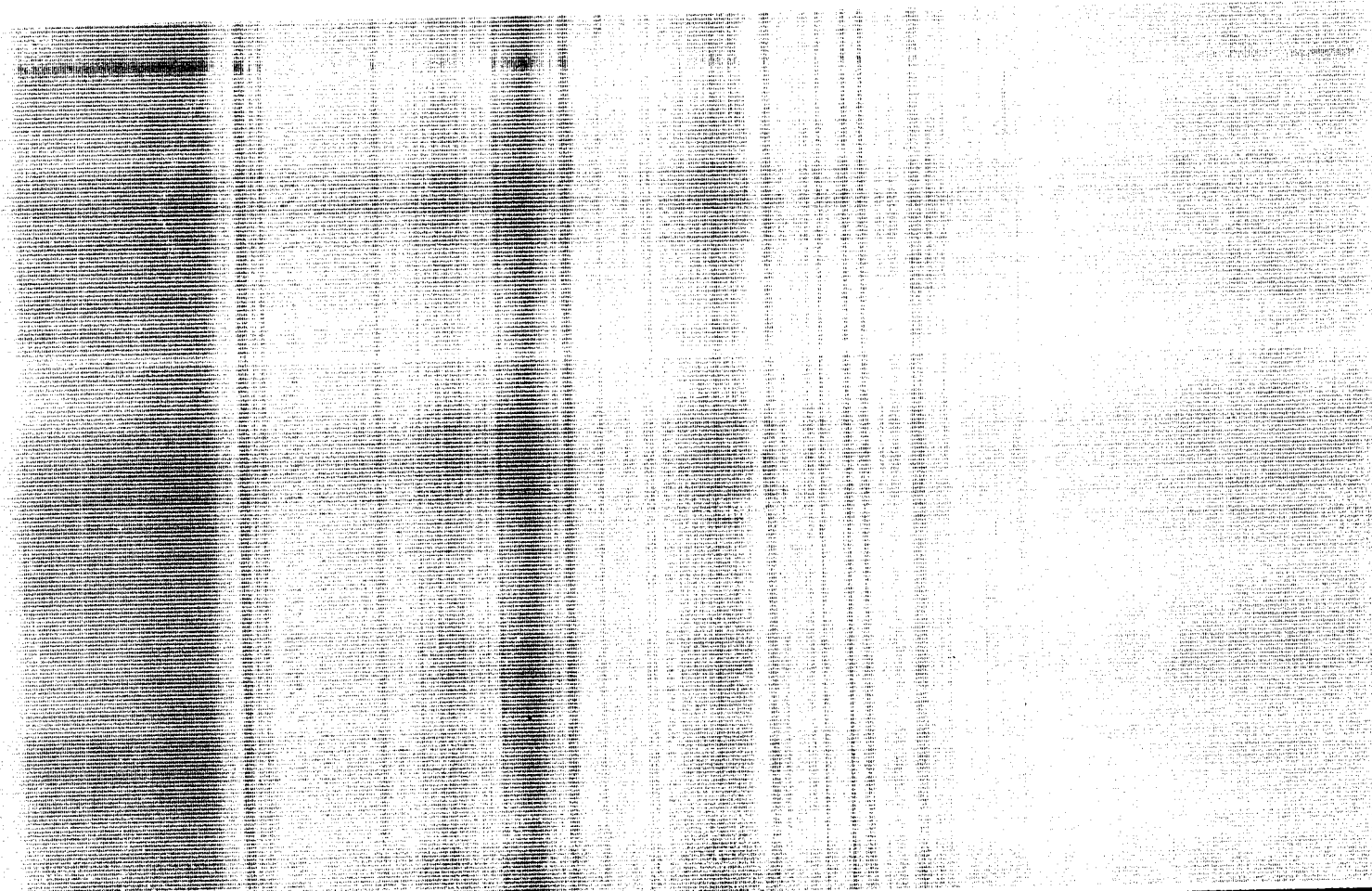
Sub :- Non-release of withheld amount of gratuity of Rs. 4,05,500/-

As per the decision No. 2 below of Rule 6(8) of CCS (Pension) Rules, 1947, where no major recoveries are due, but 10% of the gratuity or Rs. 10,000, whichever is less, withheld because there might be unassessed Government dues, if the gratuity has been provisionally paid or because last pay certificate has not been issued, the withheld amount automatically become payable on the expiry of the 36 months after retirement.

The Gratuity Register produced by the PAO-XX shows that at the amount of withheld gratuity was withheld from the payment of gratuity, some of the withheld amounts are lying since 2002-03, the o/o the PAO has also maintained a list of withheld amounts which shows that a sum of Rs 405500/- had not been released in any of the cases.

Necessary steps are required to release the withheld amount at the earliest under intimation to audit.

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CURRENT AUDIT REPORT
PART II
(2010-17)

Para 01: Non Adjustment of Advances.

(Refer Audit Memo No.04 dated:02.11.17)

On test check of the Advance register for the Financial year 2014-15 to 2016-17, it is seen that following LTC/Medical advances are not got adjusted by the O/o PAO XX, Rajouri Garden:

S.No	Name of the DDO	Bill No. & Date	Subject	Amount
1	DDMSC	126/24.6.14	(M&S Plan) Ultra Tech Lab. Pvt Ltd	2500
		558/4.3.15	LTC Adv to Jaishree Nair	57000
		204/14.8.15	LTC Adv to Ramandeep Kaur	49680
		290/19.9.16	LTC Adv to Sarla Dabbas	65414
		292/19.9.16	LTC adv to Pallavi Kumari & Premvati Yadav	262000
		352/14.10.16	Medical Adv to Vijay Pal	123930
		431/16.11.16	LTC adv to Hemlata & Sharda Dabbas	262088
		433/16.11.16	LTC adv to Anjana Mishra & Manju Bala	229327
		447/21.11.16	LTC adv to Seema Rani	131044
		2	GBSSS Sagarpur	39/1.5.14
377/1.11.14	LTC adv to Ishwar Singh			86210
155/16.11.16	LTC adv to Ajeet Ku Mishra			219823
173/16.11.16	LTC adv to K P Mauriya			49469
174/16.11.16	LTC adv to Virender kumar			100040
175/16.11.16	LTC adv to Rajinder Kumar			98366
176/16.11.16	LTC adv to Manoj Kumar			98827
177/16.11.16	LTC adv to Madan Pal			7417
178/16.11.16	LTC adv to Ashwini Kumar			98895
179/16.11.16	LTC adv to Pradeep Kumar			98906
172/16.11.16	LTC adv to O P Soni			49469
3	GGSSS Bindapur	318/11.2.16	LTC adv to Renu Bala Verma	121527
		378/18.3.16	LTC adv to Kanta Devi	95550
4	GCESSS Bindapur	150/3.6.15 / 3.6.15	LTC adv to Jitender Kumar	6300

Para settled by taking fresh in current audit report (Use initials)

o/s

settled as per information given by PAO

o/s

4	GCESSS Bindapur	150/3.6.15	LTC adv to Jitender Kumar	6300	o/s
		/ 3.6.15	LTC adv to PK Bchara	39690	o/s
5	DHS NDD	378/13.10.16	LTC adv to Rajiv	100300	o/s
		502/23.12.16	LTC adv to LM Mankaiyrali	181195	o/s
		610/4.1.17	LTC adv to Thressama Xavier	96000	o/s
6	GGSSS Shiv Vihar	/16.12.16	LTC adv to Vandana Goel	80572	settled b/m
7	SBV Ashok Nagar	32/9.5.14	LTC adv to Kiran Singh	133358	} o/s
		/24.7.14	LTC adv to Naresh Chand	66679	
8	GBSSS Sagar pur	49/12.5.14	LTC adv to Dharampal	34480	
9	SKV no 1 Sagarpur	77/19.5.14	Med adv to Swaran Pat Kaur	388800	settled b/m
10	ITI Tilak Nagar	34/21.5.14	LTC adv to Ashok Kumar	53730	} o/s
		86/24.7.14	Med adv to Suresh Kumar	117873	
		267/10.11.16	LTC adv to KK Prasad	12888	
11	GBSSS-2 Uttam nagar	241/2.12.14	LTC adv to Arun Kumar	94735	} settled b/m
		242/2.12.14	LTC adv to Uttam Singh	26313	
		230/2.12.14	LTC adv to RS Mallik	157892	
12	F&S	291/14.11.14	LTC adv to Hari Prasad	120000	o/s
		304/20.11.14	LTC adv to Vimal Kumar	120000	la settled
		318/11.12.14	LTC adv to Praveen Kumar	9000	o/s
13	Gco-Ed SS Pkt III BP	193/2.12.16	LTC adv to Seema Prasad	33300	
		194/2.12.16	LTC adv to Santosh Kumar	124930	
		195/2.12.16	LTC adv to Saurya Manni	124930	
		196/2.12.16	LTC adv to DS Shukla	124930	
		197/2.12.16	LTC adv to Om Prakash	124930	
		198/2.12.16	LTC adv to VS Sikhawat	49970	
		199/2.12.16	LTC adv to Madhubala	38400	
		200/2.12.16	LTC adv to Manju Sharma	33300	
		201/2.12.16	LTC adv to Kavita	127573	
		221/14.12.16	LTC adv to Vikram Chand	88822	
14	SKV II SP	205/16.11.16	LTC adv to Santosh Raheja	60000	o/s
		204/16.11.16	LTC adv to Sunita Yadav	146000	
15	SCAN B Blk Janak Puri	47/3.6.16	LTC adv to Shiv Prasad	54288	
16	SKV 3 T N	409/5.9.16	LTC adv to Harpreet Kaur	130828	
17	GGSSS 2 UN	151/5.10.16	LTC adv to Banita Sangwan	136785	o/s
		221/15.12.16	LTC adv to Archana Sood	95807	o/s
18	GCo ED Mahavir Encl.	200/6.12.06	LTC adv to MK Udhar	23580	
		199/6.12.16	LTC adv to Hari OM	51876	
		198/6.12.16	LTC adv to Naveen Sharma	28296	
		197/6.12.16	LTC adv to RC Sharma	33012	
TOTAL				6249439	

As per information given by H.O., adjusted 4897032
1352407

Outstanding unadjusted amount taken as fresh in current audit report for the period 2017-20. b/m

Usha Purnechar
 JTD - 81

As per LTC Rules when an advance is taken, the claim should be submitted, within one month from 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 GPF interest on the entire amount of advance from the date of drawl from date of recovery will be charged.

As per Medical attendance rule, recoveries from 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 or leave salary on average pay, after treatment is over. During the test audit for the period 2010-17, it is observed that the above mentioned bills are not adjusted, till date.

Necessary action needed to be taken to adjust these advances amounting to Rs 6249439/- and compliance may be shown to next audit.

Selled & taken as fresh in current audit report by (USG Purnima) ITP-8

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Para 02: Huge amount of contingent advances lying un-adjusted.

(Refer Audit Memo No. 7 dated:06.11.17)

As per Rule 118 Central Government Account (Receipts and Payments) Rules, while preparation of abstract bill.— The numbers assigned to sub-vouchers (in cases of payment from permanent advance) or to credit bills or pre-receipted bills, if any (which on payment will become sub-vouchers) pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 50. A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate

During the scrutiny of the Abstract Contingent Bill Report for the March 2017 of PAO XX, it has been observed that large number of contingent advances were issued to the different departments for various purposes, as per GFR Rule, the advances which were to be adjusted within one month, were not followed and large number of contingent advances are lying with the PAO, for adjustment.

Year wise and Department wise, details of outstanding advances are given below:-

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Mar-17
D.D.U.H.	4740319	419964	73000	111800	0	2499350	2277537
CDHG	0	0	1200000	209647	0	0	2776740
C.J.(PHQ)	0	2864	0				478803
I.T.I. Women		1744					
I.T.I. T.N.	0	250000	147000				
CJ-5	0	0	0	0	690000		
NARI NIKE.	10000						
WIDOW HOME	22657						
SHORT STAY	32850				6292		
HADFB	32850		0	0	20950		
CHHCLP	32850		0	0	21300		
HHFCLP		0	0	0	6000	0	334000
M & C		0	300				
CJH						68162	
CHG-II				21200	0		
CHG-II					6292		0
HADDFB				18000		0	
JSSH					12898	12355	
asha jyoti						0	20260
GBSSNO.1 RG EXTN							

*21/03/17
PAO-20, Hence
Taken as fresh
in current audit -
apart from
(Custody)
PAO*

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							0	60000
SKV RG EXTN							195000	0
SKV 2 C BLK JP							1359560	
SKV B BLK JP							46800	
GCESSS P.PUR							0	58764
SKV 2 SP							0	60000
GBSSS 2 SPUR								68900
SKV SEC 1 POCKET 7 DWARKA								
TOTAL	4871526	674572	1420300	360647	763732	4540288	6135004	

*Settled paper of
fresh loan
with amounts
of Rs.*

Efforts at PAO Level are required for early adjustment of these advances, and circumstances/reasons for not adjustment of these advances for a long time may be elucidated to next audit.

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TEST AUDIT NOTES (TAN)

TAN 01: Discrepancies in maintenance of Misc. Registers.

(Refer Audit Memo No. 03 Dated 01.11.2017)

During test check of the record maintained by the O/o PAO XX for the year 2010-17, following discrepancies are observed:-

A. Inward Claim Register:

It is noticed that the register for the year 2008-2014, is poorly maintained, which needs binding to be secured, for records. Further, Token number is not recorded at few pages eg P-65. At the same page it is also observed that an amount of Rs 9650/- seems to be not adjusted as no adjustment entry is recorded in r/o account of F&CAO Traffic. Likewise, at p-79, an amount of Rs 2386/- is not adjusted in a/c of South West Railway.

B. Stock Registers:

Consumable Register: As per GFR 194, the stock has to be physically verified, at least once in a year and the result thereof be recorded in the Stock Register, which has not been done by the o/o. PAO XX after FY 2009-10. Also, it is noticed that many non consumable stock items are entered in the consumable stock register; eg Extension cord, electric heater, electric bell, key board, mouse, pipe, remote bell, wall clock etc. Reason for the same may be clarified to audit.

Non Consumable Register: Balance figure is not recorded in the FY 2016-17

Necessary steps may be taken to rectify above defects, and compliance may be shown to next audit.

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TAN 02: Improper maintenance of broadsheet of Long Term Advances


(Refer Audit Memo No. 06 Dated 06.11.2017)

For watching the recovery of the advances, a Register and Broadsheet of advances for HBA, Motor Car, Scooter and Computer Advances and interest thereon, should be maintained by the PAO. All the recoveries affected from bills should be noted, based on the schedule of recoveries, in the respective pages of broadsheet, which should be totalled every month and agreed with the ledger figure in the compilation section; and as per Para No. 10.7.1 of CAM, the payments and recoveries quoted in CAM 30, shall be reconciled monthly, with the figures, compiled in the monthly accounts.

During the test check of Broadsheet of Long Term advances for HBA, Motor Car, Scooter and Computer Advances, following irregularities have been noticed:-

- i. In most of the cases date of sanction, rate of interest, monthly rate of recovery and total amount drawn i.e column no. 3, 4 & 5 have not been filled up.
- ✓ ii. Column no. 19 of broadsheet (CAM 30) total recovery made during the year has not been calculated.
- ✓ iii. Column no. 20 of broadsheet balance Principal interest at the end of the year has not been calculated.
- iv. Scrutiny of HBA Broadsheet of DDUH revealed that an advance of Rs 7,50,000/- was sanctioned to Dr Ashok Kumar, in 2012, but no entries of recovery are found.
- v. Test check of HBA Broadsheet of DDUH revealed that during the year 2012-13, an amount of Rs 7,38,000/- was sanctioned to Dr Kalpana V. Ramni, which was recoverable in 164 installments of Rs 4500/- pm but the entries are not recorded except one or two. wrt Feb. 2013
- vi. Further, Mrs Vimla Mehra, DG (Prison) was sanctioned Rs 30,000/- computer advance, but entries in case also does not reflect any other specifications.

Necessary steps may be taken to rectify above defects and compliance may be shown to next audit.


B. Vijaya Lakshmi)
AO/Internal Audit Officer
Audit Party No. IV

PART II

PART II
CURRENT AUDIT REPORT
(2017-20)

(Ref:- Audit Memo No. 4 Dated : 24-11-2020)

Para 1:-

Subject: Non adjustment of AC Bills amounting to Rs.4,74,87,907/-

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 PAO XX , it has been observed that large number of contingent advances were issued to the different department for various purposes, as per GFR Rule, the advances which were to be adjusted within one month, were not followed and large number of contingent advances are laying with the PAO, for adjustment :

Year wise details of outstanding advances from 2000-01 to August 2020 are given below:-

S.No.	Year	Advance outstanding (in Rs.)
1	2000-01	622090
2	2001-02	387850
3	2002-03	583590
4	2004-05	4195619
5	2005-06	2356073
6	2006-07	2200725
7	2007-08	6104173
8	2008-09	6693920
9	2009-10	818118
10	2010-11	4838869
11	2011-12	430572
12	2012-13	220300
13	2013-14	348508
14	2015-16	74862
15	2016-17	35700
16	2018-19	12681938
17	2020-21 (UPTO 08/20)	4895000
	TOTAL	4,74,87,907

Necessary action should be taken by PAO for early adjustment of these unadjusted advances under intimation to audit.

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Para 2:-

(Ref:- Audit Memo No. 5 Dated : 24.11.2020)

Subject:- Non release of withheld amount of Gratuity.

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- XX, Rajouri Garden, New Delhi, it has been found that there are 25 cases during the audit period i.e. 2017-20 in which the withheld amount of gratuity i.e Rs. 21,43,925/- (Annexure I) has not been released so far.

Necessary steps are required to release the withheld amount at the earliest after due verification under intimation to audit.

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For the period 2017-18 to 2019-20

S.No.	PPO No.	Withheld Amount	Department	Name of Govt. Servant	Remarks
1	689891701294	53196	PHQ	Sh. Pritam Chand	
2	689891701610	134615	DDUH	Chander Kanta Kaushik	
3	689891800171	68954	DDUH	Pan Singh	
4	689891800274	108885	DDUH	Late Sh. Surinder Mehto	
5	689891800555	120427	DDUH	Smt. Vandana Katyal	
6	689891800577	56389	DDUH	Sh. Suresh Kumar	
7	689891800887	53072	DDUH	Sh. Dharampal	
8	689891801088	151480	DDUH	Sh. Abhay Chauhan	
9	-----	20000	Home Guard	Sh. Dharampal	Authority issued but bill not submitted by the DDO
10	689891801439	66206	DDUH	Smt. Kela Devi	
11	689891801495	70600	CJ-6	Late Smt. Lata	
12	689891801592	69422	DDUH	Sh. Jagdish	
13	689891801675	168076	CJ-4	Late Sh. Om Prakash Yadav	
14	689891900237	29537	CDMO, NDD	Sh. Suresh Kumar	
15	689891900440	64248	CJ-2	Sh. Vinay Kumar	
16	689891900462	67267	DDUH	Smt. Kamla	
17	689891900536	68148	CHG-1	Sh. Ram Bahadur	
18	689891900648	127422	DDUH	Sh. Amarjit Kaur	
19	689891901115	71330	DDUH	Sh. Surinder Singh	
20	689891901230	90160	CJ-5	Late Sh. Rajesh Kumar	
21	689891901259	72000	CJ-6	Suman Lata Saini	
22	689891901410	137100	DDUH	Smt. Lizy joy	
23	689892000055	110432	DDUH	Lt. Sh. Satpal	
24	689892000408	76834	DDUH	Smt. Krishna	
25	----	88127	CJ-04	Late Smt. Laxmi Devi	
Total		21,43,925			

Sanjeev Kumar Kakria
 Pay & A/c Officer
 Govt. of NCT of Delhi
 Rajouri Garden, New Delhi-27

Para 3:-

(Ref:- Audit Memo No. 9 Dated : 26-11-2020)

Subject: Un-adjusted LTC / TA and Medical advances.

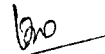
As per LTC Rules "when advance is taken, the claim should be submitted within one month from the date of return, journey, if not, the outstanding advance should be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest @ 2 % over and above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

As per information provided by PAO-XX , it has been found that as on 31.03.2020, 74 number of LTC / TA and Medical advances amounting Rs. 93,52,102 are not got adjusted by PAO XX (Annexure II).

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.

Necessary action needed to be taken to adjust these advances amounting to Rs. 93,52,102/- and compliance may be shown to next audit



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

Details of un-adjusted LTC/TA and Medical Advances during 2010-2011 to 2016-2017

S.No	Name of the DDO	Bill No. & Date	Subject	Amount	Adjustment
1	DDMSC	126/24.6.14	(M&S Plan) Ultra Tech Lab. Pvt Ltd	2500	Pending
2	DDMSC	558/4.3.15	LTC Adv to Jaishree Nair	57000	Pending
3	GCESS Bindapur	150/3.6.15	LTC adv to Jitender Kumar	6300	Pending
4	GCESS Bindapur	/ 3.6.15	LTC adv to PK Bchara	39690	Pending
5	DHS NDD	378/13.10.16	LTC adv to Rajiv	100300	Pending
6	DHS NDD	502/23.12.16	LTC adv to LM Mankaiyrali	181195	Pending
7	DHS NDD	610/4.1.17	LTC adv to Thressama Xavier	96000	Pending
8	SBV Ashok Nagar	32/9.5.14	LTC adv to Kiran Singh	133358	Pending
9	SBV Ashok Nagar	/24.7.14	LTC adv to Naresh Chand	66679	Pending
10	GBSSS Sagar pur	49/12.5.14	LTC adv to Dharampal	34480	Pending
11	ITI Tilak Nagar	34/21.5.14	LTC adv to Ashok Kumar	53730	Pending
12	ITI Tilak Nagar	86/24.7.14	Med adv to Suresh Kumar	117873	Pending
13	ITI Tilak Nagar	267/10.11.16	LTC adv to KK Prasad	12888	Pending
14	F&S	291/14.11.14	LTC adv to Hari Prasad	120000	Pending
15	F&S	318/11.12.14	LTC adv to Praveen Kumar	9000	Pending
16	Gco-Ed SS Pkt III BP	221/14.12.16	LTC adv to Vikram Chand	88822	Pending
17	GGSSS 2 UN	151/5.1016	LTC adv to Banita Sangwan	136785	Pending
18	GGSSS 2 UN	221/15.12.16	LTC adv to Archana Sood	95807	Pending
TOTAL				1352407	(A)




Details of Short Term Advances taken by various DDOs drawing salary under the payment control of PAO during the period for the Financial Year 2017-18 to 2019-20

S.No.	DDO Code	Name of DDO	Bill No.	Bill Date	Subject	Amount (in Rs.)
1	28001	Prisons (HQ)	197	07-05-2018	LTC Advance to Sh. Manish Batra, Steno to visit Chennai (12/06/2018 to 22/06/2018)	15,600.00
2	28001	Prisons (HQ)	216	12-06-2018	LTC Advance to Sh. Om Prakash, UDC to visit Port Blair during 25/06/2018 to 29/06/2018)	75,000.00
3	28001	Prisons (HQ)	218	19-06-2018	LTC advance to Smt. Renuka Wadhwa, HC to visit Goa, during 06/08/2018 to 09/08/2018)	6,700.00
4	28001	Prisons (HQ)	411	05-09-2018	LTC advance to Sh. Ashok Kumar, DS-I to visit Kodaikahal	67,000.00
5	28001	Prisons (HQ)	468		Advance Sanction in r/o Sh. Yashpal, DS (Prov.) PHQ on account of Residential workshop on	43,660.00
6	28001	Prisons (HQ)	902	02-03-2019	Advance payment for installation for providing PNG connection upto the meter outlet in r/o	1,62,096.00
7	28001	Prisons (HQ)	1060	02-03-2020	Advance payment to Gujarat Narmada Valley Fertilizer & Chemicals for 01 Nos. of Digital	928.00
8	28001	Prisons (HQ)	1137	26-03-2020	Advance payment to Gujarat Narmada Valley Fertilizers & Chemical Ltd. For 02 Digital	1,856.00
9	28002	CJ-1	41	03-06-2019	LTC advance to Sh. Ramesh Kumar Bilyan, Suptd.	1,12,428.00
10	28002	CJ-1	223	13-12-2019	LTC advance to Sh. Bhupesh Dutt Sharma, AFS	1,81,820.00
11	28003	CJ-2	54		LTC advance to Sh. Raju Pandey, Warder	18,914.00
12	28003	CJ-2	362		LTC advance to Sh. Raj Singh, Warder	1,48,108.00
13	28003	CJ-2	167	10-10-2019	LTC advance to Vibhor Yadav, Warder	75,685.00
14	28004	CJ-3	28	18-04-2018	LTC advance to Manjeet Shokeen, Warder	2,39,032.00

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S.No.	DDO Code	Name of DDO	Bill No.	Bill Date	Subject	Amount (in Rs.)
15	28004	CJ-3	262	12-11-2018	LTC advance to Bhagwati Prasad, UDC	1,07,123.00
16	28004	CJ-3	311	21-12-2018	LTC advance to Kaila Sahay Meena	1,53,836.00
17	28004	CJ-3	163	02-09-2019	LTC advance to Manoj Kumar, HW	19,872.00
18	28004	CJ-3	272	13-12-2019	LTC advance to Kaila Sahai Meena	1,57,057.00
19	28005	CJ-4	265	21-12-2018	LTC advance to Raman Sharma	1,38,800.00
20	28005	CJ-4	131	28-10-2020	Medical advance to Sh. Jitendra Jiwani, HW	9,00,000.00
21	28006	CJ-5	126	20-08-2018	LTC advance to Sh. Ravinder Kumar, HW	98,240.00
22	28006	CJ-5	226	07-12-2018	LTC advance to Sh. Mahender Prasad Sundriyal, DS	39,564.00
23	28007	CJ-6	110	11-11-2019	Medical Advance to Ms. Kiran, HM	1,28,740.00
24	28007	CJ-6	111	11-11-2019	Medical Advance to Sh. Amarjeet Singh, Driver	3,07,739.00
25	28007	CJ-6	95	13-10-2020	Medical advance to Sunita Devi, LDC	6,70,355.00
26	28008	CJ-7	21	13-05-2020	Medical advance to Chandra Sekhar Singh, HW	5,73,465.00
27	28010	CJ-8	52	15-06-2018	LTC advance to Sh. Bharat Bhushan, HW	1,56,000.00
28	28010	CJ-8	113	17-10-2018	LTC advance to Sh. R.K. Baliyan, SCJ	68,700.00

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Details of Short Term Advances taken by various DDOs drawing salary under the payment control of PAO during the period for the Financial Year 2017-18 to 2019-20

S.No.	DDO Code	Name of DDO	Bill No.	Bill Date	Subject	Amount (in Rs.)
29	28010	CJ-8	65	14-09-2020	Medical advance to Sh. Bharat Bhushan, HW	1,40,400.00
30	28011	CJ-9	45	15-06-2018	LTC advance to Subhash Chand Batra, DS-II	42,000.00
31	28011	CJ-9	98	17-12-2018	LTC advance to Ms. Parul, UDC	66,700.00
32	28012	CJ Hospital	180	05-12-2018	LTC advance to Yogesh Aggarwal, Staff Nurse	1,15,918.00
33	28012	CJ Hospital	185	17-12-2018	LTC advance to Sh. Vivek Rastogi, Jr. Spl. (Psy)	1,08,720.00
34	28012	CJ Hospital	45	21-05-2019	90% advance fare in r/o Sh. Suresh Kumar Sharma, UDC to attend NAHRD training on RTI	5,193.00
35	28012	CJ Hospital	42	09-07-2020	Medical advance to Sh. Raj Kumr Yadav, Nursing Officer	3,17,096.00
36	29001	Home Guard	33	21-04-2017	Medical Advance in r/s Dharm Raj, Driver	84,480.00
37	29001	Home Guard	401	04-12-2018	Condemnation Inspection fee to be paid to Airport Authority of India	8,260.00
38	32157	GSKV Hastal	307	01-03-2019	LTC advance to Hema Choudhary, Lecturer	1,95,249.00
39	32124	SKV D-Block, Janakpuri	240	01-11-2018	LTC advance in r/o Phool Chand Pagora	1,19,138.00
40	32124	SKV D-Block, Janakpuri	224	20-12-2018	LTC advance in r/o Asha Nagyal	2,23,862.00
41	32124	SKV D-Block, Janakpuri	225	20-12-2018	LTC advance in r/o Asha Rani Massona	2,05,141.00
42	32124	SKV D-Block, Janakpuri	21	26-04-2019	LTC advance in r/o Zennet Angelina Lakra, PGT	1,34,784.00

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Details of Short Term Advances taken by various DDOs drawing salary under the payment control of PAO during the period for the Financial Year 2017-18 to 2019-20

S.No.	DDO Code	Name of DDO	Bill No.	Bill Date	Subject	Amount (in Rs.)
43	32138	GSKV A-Block, Janakpuri	229	11-12-2019	LTC advance in r/o Smt. Rajni Grover, Suptd.	2,20,187.00
44	32141	SKV C-Block, Janakpuri	62	13-06-2019	LTC advance in r/o Sangmitra Rani, PGT	1,13,521.00
45	32141	SKV C-Block, Janakpuri	276	04-12-2019	LTC advance in r/o Parul Priya Arora, Asstt. Teacher	2,42,186.00
46	32272	SKV Rajouri Garden Extn.	183	02-12-2017	LTC advance in r/o Rajni Narula, Lecturer	1,54,683.00
47	32941	GSKV Basai Darapur (032941)	346	06-02-2019	Advance payment of TPDDL (Electricity Bill)	50,000.00
48	46001	DDU Hospital	1005	14-08-2017	LTC advance in r/o Sherly Benny, Staff Nurse	32,292.00
49	46001	DDU Hospital	1583	13-10-2017	LTC advance in r/o Jai Singh Dhanker, Staff Nurse	1,39,267.00
50	46001	DDU Hospital	1806	13-11-2017	LTC advance in r/o Renu, Staff Nurse	27,740.00
51	46001	DDU Hospital	2114	14-12-2017	Medical advance in r/o Siya Shankar Mehto, OT Asstt.	90,000.00
52	46001	DDU Hospital	2902	07-03-2018	LTC advance in r/o Satya Priya Sharma, NO	1,36,044.00
53	704001	GBSSS Site-II, Hari Nagar	287	23-03-2020	LTC advance to Sh. Sanjay Dua	64,000.00
54	705016	GGSSS Hastal	235	24-01-2019	Advance to Delhi State Bharat Scouts and Guides Programme in Govt School	47,880.00
55	705016	GGSSS Hastal	---	11-08-2017	LTC advance in r/o Smt. Ritu Tyagi, TGT	1,98,756.00
56	705018	SBV Hastal	254	25-07-2019	Advance to Delhi State Bharat Scouts and Guides	47,880.00

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Details of Short Term Advances taken by various DDOs drawing salary under the payment control of PAO during the period for the Financial Year 2017-18 to 2019-20

S.No.	DDO Code	Name of DDO	Bill No.	Bill Date	Subject	Amount (in Rs.)
					TOTAL	79,99,695.00
						13,52,407

B
A

A+B = 93,52,102

10/2

TEST AUDIT NOTE

TAN 1:-

(Ref:- Audit Memo No.10 Dated:-01/12/2020)

Subject: Improper maintenance of broadsheet of Long Term Advances

For watching the recovery of the advances, a Register and Broadsheet of advances for HBA, Motor Car, Scooter and Computer Advances and interest thereon, should be maintained by the PAO. All the recoveries affected from bills should be noted, based on the schedule of recoveries, in the respective pages of broadsheet, which should be totaled every month and agreed with the ledger figure in the compilation section, and as per Para No. 10.71 of CAM, the payments and recoveries quoted in CAM 30, shall be reconciled monthly, with the figures, compiled in the monthly accounts.

During test check of Broadsheet of Long Term advances for HBA, Motor Car, Scooter and Computer Advances, following shortcomings have been noticed:-

- i. In most of the cases date of sanction, rate of interest, monthly rate of recovery and total amount drawn i.e. column no. 3,4 & 5 have not been filled up.
- ii. Column no. 19 of broadsheet (CAM 30) total recovery made during the year has not been calculated.
- iii. Column no. 20 of broadsheet balance Principal interest at the end of the year has not been calculated.
- iv. Scrutiny of HBA Broadsheet of DDUH revealed that an advance of Rs. 7,50,000/- was sanctioned to Dr. Ashok Kumar, in 2012 but no entries of recovery are found. Further an advance of Rs. 7,50,000/- was sanctioned to Sh. Vijay Kumar Kadam, Sr. Admn. Grade, but no entries of recovery are found after Jan, 2014.
- v. As per HBA Broadsheet, an amount of Rs. 7,38,000/- was sanctioned to Dr. Kalpana V. Ramni, during 2012-13, which was recoverable in 164 installment of Rs. 4500/- pm but the entries are not recorded after feb, 2013.
- vi. Further, Mrs. Vimla Mehra, DG(Prison) was sanctioned Rs. 30000/- computer advance but entries in case also does not reflect any other specifications.

PAO/HOO may take necessary action as mentioned above.

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(Ref:- Audit Memo No. 7 Dated : 25.11.2020)

TAN 2:-

Subject:- Uncashed cheques

Para 2.7.3 of Civil Accounts Manual states as "On receipt of payment scrolls from the Bank regarding the cheques encashed, the corresponding cheques numbers should be ticked off in the Register of Cheques Delivered. A list of outstanding cheques should also be prepared in the Pay and Accounts Office every month from the un-ticked entries in the register of cheques delivered. The total amount of such outstanding cheques at the end of the month should be reconciled with the balance outstanding under the suspense head "PAO Cheques". Also the note below the para 2.7.3 of the Civil Accounts Manual also say as " If any cheque appears to be outstanding for an unduly long period, necessary enquiries should be made regarding its non-encashment." Further the Para 2.7.5 also states as The " Accounts Officer's Check Register" (Form CAM 15) will be maintained personally by the Pay and Accounts Officer, showing the total daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the 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 Cheques".

During the test audit of the office of the PAO XX, it as observed that the register of encashed cheques as per the requirements of the above provisions of Civil Accounts Manual was not maintained by the office during 2017-20, the non-maintenance of the encashed cheques Register needs elucidated to audit.

PAO/HOO may take necessary action as mentioned above.

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(Ref:- Audit Memo No. 3 Dated : 24.11.2020)

TAN 3:-

Subject:- Shortcomings in Pay Bill Registers

During the test check of Pay Bill Registers of Pay and Accounts Office- XX, Rajouri Garden, New Delhi for the audit period the following shortcomings have been noticed:-

1. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part 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's.
2. 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.

PAO/HOO may take necessary action as mentioned above.

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(Ref:- Audit Memo No. 06 Dated : 25.11.2020)

TAN 4:-

Sub: Shortcomings in maintenance of Service Book

During the test check of Service books maintained by Pay and Accounts Office- XX, Rajouri Garden, New Delhi, the following shortcomings 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.
2. As per rule, 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 office concerned and service verification certificate will be pasted on the service book. The list of such officers/officials may be provided to audit who have completed 18 years of service or left 5 years of service, but service book not verified by PAO. All other similar cases may be reviewed.

PAO/HOO may take necessary action as mentioned above.


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