

DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002

Sub: - Audit Report of PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the period from 2019-20 to 2021-22.

INTRODUCTION

The I.A.R. on the accounts of PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the period from 2019-20 to 2021-22 was conducted by field Audit Party No- V comprising of by Smt. Jaya Tewari, IAO/A.O., Smt. Lalita Tulsyani, A.A.O.(on CCL) and Ms. Vaishali Mathur, DEO. The audit was conducted during 29.04.2022 to 12.05.2022 (09 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

PAO-XVII is under the administrative control of Principal Accounts Office, GNCT of Delhi. The main functions comprise of payment control, including pension authorizations, long term advances and compilation of monthly accounts and maintenance of broadsheets of 87 DDOs of various departments of GNCT of Delhi attached to this PAO. Almost all the work of PAO is being done in the software Compact 2000 like generating token number, pre-checks, budget and expenditure control generating cheque payments, monthly accounts, maintenance of GPF accounts and issue of GPF statements etc.

The following officials have served as HOO/DDO/Cashier during 2019-20 to 2021-22.

HOO

S.No.	Name	Designation	Period
1.	Sh. Manoj Kumar	A.O/PAO-17	27.02.2019 to 25.07.2019
2.	Sh. B.C. Tewari	A.O/PAO-17	26.07.2019 to 09.06.2020
3.	Sh. Sunil Kumar/Link Officer	A.O/PAO-17	10.06.2020 to 30.06.2021
4.	Sh. Rajendra Prasad	A.O/PAO-17	01.07.2021 to till date

D.D.O.

S.No.	Name	Designation	Period
1.	Smt. Shashi Bala Goyal	AAO	01.11.2015 to 31.08.2021
2.	Sh. Sanjeev Kumar	AAO	08.09.2021 to till date

CASHIER

S.No.	Name	Designation	Period
1.	Smt. Poonam Kapoor	ASO	2017 to 25.03.2022

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Budget allocation for the year 2019-20 to 2021-22
(Rupees in Lakh)

Year	Budget Allocated	Expenditure	Balance
2019-20	13410000	12653743	756257
2020-21	11567000	11188731	378269
2021-22	12515917	12452738	63179

Statutory Audit


The Statutory audit of PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 has been conducted upto March 2021.

Vacancy Statement

S.No.	Group	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	Nil	Nil	Nil	
2.	GROUP-B (GAZETTED)	05	03	02	
3.	GROUP-B (NON-GAZETTED)	03	02	01	
4.	GROUP-C	18	04	14	
	TOTAL	26	09	17	

Maintenance of Records


The maintenance of records of PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the period from 2019-20 to 2021-22 was found satisfactory subject to the observations made in current audit report.



PART-I
Old Internal Audit Report

There were 03 Audit Paras with NIL outstanding recovery for the period 2011-2019. The details are as under:-

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	2011-2017	02	0	0	0	2,5
2.	2017-2019	01	0	0	0	1
	Total	03	0	0	0	03


(JAYA TEWARI)
IAO /AO
Audit Party No. V

Current Audit Report

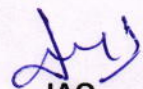
During the course of the current audit of PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the period from 2019-20 to 2021-22, 12 audit memos were issued including 04 record memos and 08 Audit observation memos, highlighting various irregularities have been issued along with NIL recovery and 08 audit observation memos have been converted into 05 Paras and 03 TANs with NIL recovery. The details are as under:

Details of Current Recovery (Audit period 2019-20 to 2021-22)

MEM O NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
1.	Irregularities in maintenance of Pay Bill Registers (PBRs)	TAN-1	NIL	NIL	NIL
2.	Withholding of gratuity from the retiring Government servant for more than 10% of the gratuity & further delay in release of withheld amount of gratuity.	PARA-1	NIL	NIL	NIL
3.	Discrepancies in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
4.	Shortcomings in maintenance of Cash Book.	TAN-3	NIL	NIL	NIL
5.	Non-adjustment of LTC Advances amounting to Rs. 7,40,152/- in r/o DDO's under the payment control of PAO-XVII .	PARA-2	NIL	NIL	NIL
6.	Non-adjustment of Medical Advances amounting to Rs. 41,39,940/- in r/o DDO's under the payment control of PAO-VXII.	PARA-3	NIL	NIL	NIL
7.	Pending Contingent Advances	PARA-4	NIL	NIL	NIL
8.	Outstanding cheques amounting to Rs.5,65,808/-.	PARA-5			
		TOTAL	NIL	NIL	NIL

The internal audit report for the period 2019-20 to 2021-22 has been prepared on the basis of information furnished and made available by the PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the school.

AAO(ON CCL)


IAO

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PART-I

32/C

2/6/2020

LOGIN FORM

Directorate of Audit
 C-Wing, Level-4, Delhi Sachivalaya,
 New Delhi - 110 001



भारतीय सरकार
 Govt. of NCT of Delhi

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Principal Accounts Office
 Sub department: PAO-XVII (Pay and Accounts Office), 419, Udyog Sadan, Patparganj, New Delhi (299724)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1976	1978	14		Incorred grant of financial benefits vehicle on Leave	0	0
2	1976	1978	16		Token Consumable Register	0	0
3	1976	1978	18		Long term Advance Register	0	0
4	1976	1978	19		Children Education allowance	0	0
5	2011	2017	1		Outstanding cheques issued by PAO-XVII amounting to Rs. 8,94,31,620/- for 2016-17	0	0
6	2011	2017	2		Delay in release of withheld amount of DCRG	0	0
7	2011	2017	5		Non production of Record	0	0

P.A.A. - 1
P.A.A.

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

Back

अज्ञेय
 P. S. Bhatia
 2/6/2020

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INSPECTION REPORT ON THE ACCOUNTS OF PAY AND ACCOUNTS OFFICE NO XVII, MAN SINGH ROAD, NEW DELHI FOR THE YEAR 1978-79.

Part I

The under mentioned objections for the previous IAR for the year 1976-77 and 19 77-78 are still outstanding. Expeditious action for the settlement of these objection may be taken.

Para 4 Stock Registers

Para 7 Local Purchase of stationery.

Part II

Para 11 Para - 01

Service Books

During scrutiny of service books, the following omissions were noticed:-

i) Entries on 1st Page of the service books as required vide note below Sl No 9 of the Service books were not reviewed/reattested every five years. Non fulfilment of the requirement needs elucidation. In this connections service books of S/Sh O.P. Gupta, Prem Chand, Gur Sank Singh and J.C. Sharma etc etc refer.

ii) Details of family members as required vide Min of Fin (Deptt of Exptr) OM No 9 (16) EV/63 dt 9.1.64 circulated vide Delhi Adm Letter NO F.44 (7)/63 Fin (E) dt 22.2.64 were not obtained and pasted in the service books. Needful may please be done now under advice to Audit. In this connection service books of S/Sh, O.P. Gupta Prem Chand, Gur Sank Singh and J.C. Sharma etc etc refer.

ARRA No. I

25d
CB/Adm

(22) (8) 3/e
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iii) CGEIS nomination form were not obtained and pasted in the service books. Needful may please be done now. In this connection Service books of S/Sh Prem Chand, Balbir Singh and Rajinder Parshad etc etc refer.

iv) As per GOI Min of Fin correction Slip No 1017 dt 6.2.67 read with SR-202, Head of Office is to initiate action to show the service books to the Govt servant every year and to obtain their signature therein in token of their having inspected the service books but during audit it was noticed that the above requirement was not completed in certain cases. Needful may please be done now.

In this connection Service books of S/Sh J.C. Sharma, Balbir Singh etc etc refer.

v) In accordance with Para 3 of GOI Min of Fin (Deptt of Exptr) On MO F.11(3) EV-(A) 75 dt 22.2.75 if Govt official happens to be on EOL for the reason other than due to his inability to join on account of civil war commotion or EOL on other than on medical ground etc, the definite entry to this effect was required to be made in the service record but during the course of audit it was noticed the Sh Prem Chand LDC had been on EOL for the period from 20.1.68 to 22.1.68, 2.2.68 to 25.3.68 and 12.x.69 to 13.x.69 but the Specific entry as required was not found recorded. This may be looked into and correct entry may be recorded now.

Speed,
1/4 E
1/1/83

Para No 2

Para 2 Para. 02

Incorrect Grant of Financial benefit of AI while on leave.

It was noticed that Sh Prem Chand was granted AI raising Pay @ 284/- wef 1.12.73 while he was on EPL from 27.11.72 to 15.1.73 and from 16.1.73 to ...

(Handwritten signature)

(21) (7) 25/30/c

but it was not clear from the service books from which date he was allowed financial benefit of the said increment. Since at that time he was serving in the sales tax department as such necessary information to this effect may be obtained from that office and position intimated to Audit.

Page 3 para. 03

PARA No. 3

Stock Registers

During scrutiny of Stock Registers, the following omission were noticed:-

1) As per Rule 116 CFR, Stock taking was required to be conducted once in a year by an official other than the one maintaining these stores but during course of audit it was noticed that Annual Stock taking was not at all carried out even in r/o Dead Stock Article Register and stationary stock Register. This needs elucidation. It may be ensured that the above requirement is completed in future.

Referred to
by para 6
in function

ii) Dead Stock Articles

The above stock Registers was not maintained on the prescribed forms/Register which was not in order. Further, neither Progress totals nor balances were worked out on almost all the pages of stock Register in the absence of which correctness of Balance stock could not be verified.

It was further noticed that various entries recorded No 8,9,10,11,13,20 etc etc were neither attested by the stock holder nor by the Head of the office.

All requirement noted above may please be completed

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Para 4 Para. 04

PARA No 4

Token census Register

It was noticed from the token census Register for the month of 4/79 that one token bearing No 337 was shown as Lost. Loss may be enquired into and necessary recovery may be effected from the party concerned and deposited as required vide para 2.24 of chapter 2 of civil Accounts Manual. Under advice to audit.

Token Issue and Redeemed Registers

1) It was noticed that above register was not allotted page No and above page ^{containing} certificate was not recorded. This requirement may please be completed now under intimation to audit.

ii) It was further noticed that monthly consolidated summary prepared at the end of 1/79 and 2/79 were not authenticated by the JAG/PAD in the absence of which correctness of the summary could be taken as granted. Requirement may please be completed now.

Para 5 Para. 05

PARA No 5

Expenditure control Register.

During audit, following omission were noticed:-

1) Circle I ASU-PWD

It was noticed that contingency grant of Rs 18000/- was made during 78-79, out of which expenditure from time to time was incurred but the Progressive totals of the Expenditure against the above said allotment was not marked out in the absence of which it could not be ascertained whether or not expenditure was ~~marked~~ within the allotment. Requirement may please be completed now to ensure that the total expenditure ~~did~~ not exceed the budget allotment.

(19) SF 28/c

11) Circle II, III, IV ASW. AWD

It was noticed from the expenditure control Register that neither the specific amount of contingency budget allotment made during 78-79 was recorded nor progressive totals of the expenditure incurred from time to time were worked out in the absence of which it could not be ascertained whether or not total Expenditure was within the budget allotment. Documents/columns may be completed now to confirm that the Expenditure did not exceed the budget allotment.

*Drop para 6 info column
for budget at the time
non-compliance with letter*

*Para 6 letter 6/83 para 06
PARAMO 6*

Long Term Advance Register

During scrutiny of long term advance Register, the following omissions were noticed:-

1) It was noticed in general in respect of all the cases that the specific grounds for which advances were made were not recorded. This requirement may please be completed now and shown to next audit.

2) It was also noticed that Col 6 provided therein (Balances of Principal brought forward) were not at all completed in most of the cases in the absence of which it could not be ascertained as to what amount was outstanding year to year.

checked

Further, totals of yearwise recoveries and balances thereof as required vide col. 21, 22 & 23 were not at all completed/worked out in practically all the cases in the absence of which correctness of recoveries could not be ascertained. Requirement may please be completed now and shown to next audit.

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(18) (22) a/c

- 3) It was noticed that during March 1976-77 recoveries of advance were either not made or its corresponding entries were omitted to be recorded in the register. This may please be looked into and correct position intimated to audit.
- 4) It was noticed that various recoveries were either not effected or left before final liquidation which was not understood and needs elucidation. A few such cases are appended below for reference please.

i) Sh D.O. Sharma UDC of the office of the Asstt. Housing Commissioner

Rs 1250 plus 150/- interest were shown as balance as on 1.4.77 out of which Rs 150/- were recovered only during 4/77, Thereafter no recovery was effected. This needs elucidation.

Similarly Rs 270/- were shown as balance against Sh U.S. Gupta of above institution out of which Rs 315/- were only recovered upto 9/77 & Rs 45/- pm. Thereafter no recovery was effected.

ii) Rs 3000/- were shown as balance as on 1.4.77 against Smt Bimla Sehgal of Civil Defence out of which Rs 50/- were only received upto 4/77. Thereafter no recovery was recorded.

Similarly Rs 2200/- were balance against Sh M.L. Sethi of Civil Defence out of which Rs 50/- were only received during 4/77 Thereafter no recovery was recorded. Rs 2150/- were shown as balance against Sh K.S. Malhotra of Civil Defence as on 1.4.77 out of which Rs 50/- were only recovered upto 4/77 . Thereafter no recovery was made/shown in the records.

iii) Rs 2450/- were shown as balance against Sh R.D. Gupta of Home Guard as on 1.4.77 out of which Rs 250/- were only recovered upto 7/77. Thereafter no recovery was reflected.

17 3 26/c

iv) Rs 3000/- were shown as balance against Sh Surinder Mohan of Land and Buildings as on 1.4.77 out of which Rs 50/- only recovered during 4/77. Thereafter no recovery was recorded.

v) Rs 1200/- were shown as balance as on 31.3.77 out of which Rs 300/- were recovered upto 10/77. Thereafter further recoveries were suspended.

vi) It was noticed that a sum of Rs 1400/- were recovered from Sh J.M. Vachan ASW of SA to SE PWD circle IV @ Rs 50/- pm from 12/77 to 2/80 but the specific amount of advance made/outstanding etc was not recorded, in the absence of which it could not be ascertained whether or not advance was fully liquidated.

In view of the above whole registers may be reviewed and position intimated to audit. In case individuals, against whom recoveries had been suspended, had been transferred out from the Payment Jurisdiction, necessary entry to this effect may be made ascertaining from the respective DDO/s ensuring interalia that balances had been reflected by the DDO/s in the LPC's.

Para 7

Respect

Irregular Payment of Daily Allowance

23/7/74
in the letter
1396/78-79/6023
5/11/82

With effect from 1-6-74, daily allowance was Nil for the entire absence from home HQ not exceeding 6 hours as per G.O.I Min of Fin OM NO 19030/1/73-E-IV/B dt 29.6.74 OM of even MS dt 18.2.76 and OM MU 19030/1/76/E-IV/B) dt 30.1.78 reproduced in Rule 71(1) SR but during a course of audit it was noticed that daily allowance amounting to Rs 29.78 & Rs 1.10 per day from 1.2.78 to 26.8.78 in respect of Ashok Kumar clerk cum cashier of University of ...

(16) (2) 20/85/C

and Guide Bureau, Jamka Milia claimed vide bill no 38 of 10/78 for Rs 62.10 was admitted in audit in contravention of the orders ibid¹ as all the time journeys were performed from 10 am to 2 pm ie for less than 6 hours resulting in overpay^{ment}. In view of the above overpayment of Rs 29.78 may please be recovered now and deposited into treasury under advice to audit.

Secty Compt
Lofthd 8-11-85

Other cases of similar nature may please be reviewed and action taken as suggested under advice to audit.

Para 8 Para-07

PARA No. 7

Children Education Allowances

It was noticed that a sum of Rs 99/- claimed vide bill No 205 PWD of 11/78(circle IV) on account of children Education allowance in respect of 3 wards of Sh S. Bhargava relating to the period from 1.1.78 to 30.6.78 was admitted in audit but from the claim it could not be ascertained whether or not claimant was in receipt of CEA on the crucial date ie 31.x.73. This information may please be obtained and furnished to audit so that the correctness of claim could be verified. Further, claim in question was also not supported with form A¹ which may also please be obtained and shown at the time of next audit.

certified

Para 9

Irregular reimbursement of medical charges

During the course of audit it was noticed that the cost of certain medicines were incorrectly admitted when the same were not reimbursable as per Medical Attendance Rules. All such cases may be reviewed and recovery effected under advice to Dte of Audit.

Amount of Rs. 112/-
Section 5
11/2

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24/c

1) Rs 2/- reimbursed incorrectly for the medicine "ENZYMEX" to Sh R.N. Gupta of collage of Art vide Bill No 231 of 11/78 Sub Voucher for Rs 13.60 as the same was not reimbursable as per list of inadmissible medicine.

ii) Rs 5.95 reimbursed incorrectly for the medicines "DEACGS COUGH SYRUP" to Sh Sri Chand UDC of Home Guards, vide bill No 410/HQ/MC dt 2/79 sub voucher for Rs 7.65 as the same was not reimburseable vide Important decision No 3 below Appendix XIV of Medical Attendance Rule.

iii) Rs 2.90 reimbursed incorrectly for the medicine " GUM PAINT" to Sh B.L. Nagar LDC of Home Guard vide bill MO 384/HQ/MC dt 12/78 sub voucher for Rs 13.48 as cost of Dental Paint is not reimburseable as per list of inadmissible medicines.

G3N. 9/3/82

Composed
9/3

(J.P. CHADHA)
ACCOUNTS OFFICER (HQ)

9/3

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PARA No. 08

Ref. Memo No.09

Subject:- Pay fixation.

During the test check of Pay Fixation Cases of PAO No. XVII, Udyog Sadan, Delhi, for the period of audit and revealed that the pay in r/o of Smt. Simmy Chaudhary, UDC, was fixed on promotion to Gr. III(Dass) in the pay band of Rs.5200-20200+GP 2400 w.e.f. 20-03-2008 is inadmissible as per relevant Rules. The pay of the official as on 20-03-08 in PB Rs.5200-20200+GP 2400 is taken on promotion Rs. 7910/- +1900(G.P) instead of Rs. 7620/-+1900(G.P). The Pay of the official is to be fixed as under:-

Pay as on 20-03-08 before promotion (In the pay band of Rs.5200-20200+GP 2400).	:	Rs. 7620+1900
Pay admissible on promotion to Gr. III(Dass) (In the pay band of Rs.5200-20200+GP 2400). w.e.f. 20-03-08 to 30-06-08 as per option for fixation w.e.f. date of increment 01-07-08.	:	Rs. 7620+2400
Pay on grant of Increment in the old grade. On 01-07-2008.	:	Rs. 7620+290=7910
Add. 3% Increment on promotion.	:	Rs. 7910+300= 8210
Pay to be fixed on grant on promotion. (In the pay band of Rs.5200-20200+GP 2400).	:	Rs. 8210 + 2400=10610
Pay as on 01-07-2009	:	Rs. 8530 +2400= 10930
D.N.I. 01-07-2010.	:	

Pay in r/o Smt Simmy Chaudhary, UDC may be refixed and necessary recovery may be made up to date after due verification of relevant facts and figures under intimation to audit.

All similar cases should be reviewed and necessary action in this regard may be taken.

Note:- As per reply dated 18-01-12 given by the unit the pay of Smt. Simmy Choudary, UDC has been refixed and over payment is being calculated and a recovery of Rs. 1000/- P.M. will be recovered from the salary bill of Jan.2012 on wards.

The complete recovery may be made and shown to next audit.

22/c 31

PARA No. 2 09

Ref. Memo No.10

(12)

Subject:- Out standing LTC advances.

During the test check of Advance Registers of PAO No. XVII, Udyog Sadan, Delhi, for the audit period i.e. 2007-08 to 2010-11 and revealed that advance amounting to Rs. 722122.00 are laying unadjusted as on date of audit as details given below:-

Sr. No.	Year & Date	Bill No.&Date	T.No.&Date	Amount of Advance Rs.	DDO No.	Page No. of advance
1.	2007-08	86	4181 21-06-07	10800	DSSB	P-09
2.	2007-08	408	1969	13480.00	DSSB	P-18
3.	2008-09	217	26871	18900.00	ITI, Malviya Nagar	P-04
4.	2008-09	175	10118	2500.00	170072	P-11
5.	2009-10	148	12585	44820.00	032580	P-19
6.	2009-10	83	4590 12-06-09	13260.00	032770	P-01
7.	2009-10	558	32485	7213.00	032770	P-02
8.	2009-10	14	1527 20-04-09	45900.00	032640	P-04
9.	2009-10	37	2709 11-05-09	11670.00	033014	P-11
10.	2009-10	58	4262 03-06-09	10800.00	032644	P-14
11.	2009-10	117	11734 18-09-09	43552.00	033029	P-28
12.	2010-11	86	4362 19-05-10	40300.00	032770	P-03
13.	2010-11	361	21266 18-11-10	40500.00	032770	P-03
14.	2010-11	178	10585 09-08-10	54194.00	032573	P-24
15.	2010-11	289	22264 26-11-10	91760.00	032575	P-28
16.	2010-11	129	12762 30-08-10	35384	032577	P-31
17.	2010-11	594	35760 31-03-11	2552.00	032613	P-54
18.	2010-11	130	14538 17-09-10	35384.00	032625	P-62
19.	2010-11	441	15518 27-09-10	13416.00	010007	P-86
20.	2010-11	52	2218 29-04-10	2800.00	010008	P-88
21.	2010-11	85 23-10-10	-----	62622.00	032602	P-04

22.	2010-11	402	22316 29-11-10	8000.00	010008	P-88
23.	2010-11	204 12-11-10	-----	44000.00	033018	P-86
24.	2010-11	426	23375 10-12-10	10800.00	010008	P-89
25.	2010-11	430	23914 16-12-10	5000.00	010008	P-90
26.	2010-11	148 14-03-11	-----	33615.00	033031	P-20
27.	2010-11	425	23374 10-12-10	18900.00	010008	P-90.

As per leave travel concession Rules- when advance is taken, the claim should be submitted with in one month from the date of return journey, if not out standing advance will be recovered in one lump sum and claim will be treated as one where no advance is sanctioned. Further penal interest at 2% over GPF interest on the entire recovery will be charged.

The reason of the above may be obtained from the concerned DDO. The PAO may also directed the concerned DDO's to settled the advance cases on priority basis, under intimation to audit, and other similar cases may be reviewed.

(11) 21/c 30

Subject:- Out standing amount of advance on account of Medical.

During the test check of Advance Registers of PAO No. XVII, Udyog Sadan, Delhi, for the period of audit and revealed that the following advances were drawn on account of medical treatment by the DDO concerned:-

Sr. No.	Year & Date	Bill No&Date	T.No.&Date	Amount of Advance Rs.	DDO No.	Page No. of advance
1.	2009-10	116	T-9531	321300.00	032580	P-19
2.	2009-10	291	T-22295 04-01-10	346500.00	032748	P-28
3.	2009-10	381	T-24170 02-01-10	360000.00	032770	P-2
4.	2010-11	255	T-7709	105993.00	010007	P-85
5.	2010-11	458	T-15729 29-09-10	43348.00	010007	P-86
6.	2010-11	238 15-10-10	-----	115200.00	03302	P-14

As per Medical Attendance Rules an advance paid to the official is to be adjusted against the relevant claim.

In cases of prolonged treatment, reimbursement may continue to the allowed on the basis of necessary certificate in this regards, the advance being adjusted in the final claim.

When advance is paid direct to the Hospital, the employee should submit the adjustment bills for final settlement with in one month from the date of his discharged from hospital.

The reasons for non adjustment of advances may be obtained from the concerned D.D.O. The efforts would be made by the PAO to get these advances adjusted /settled.

The above amounts of out standing advances were more than one year old.

The D.D.O. may be directed to get the above advances adjusted, immediately and intimation of adjustment may be given to audit, and other similar cased may also be reviewed.

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PARA No. 11

Sub:- Non-adjustment of advances drawn on AC Bills.

During the test check of A.C. Bill registers of PAO No. XVII, Udyog Sadan, Delhi, for the audit period i.e.2007-08 to 2010-11, the following irregularities are noticed :-

1. As per pending A.C. Bills report for the month of November 2011 provided by the PAO it has been observed that advances amounting to Rs. 12,41,72,876/- were still laying unadjusted by the various DDO's. The year wise break up is as under:-

Sr. No.	Year	Out standing amount in Rs.
1.	2006-07	12,55,499.00
2.	2007-08	2460925.00
3.	2008-09	1418992.00
4.	2009-10	2347312.00
5.	2010-11	8484768.00
6	2011-12	108205380.00

As per Para 4.19.2 of the Civil Accounts Manual states that cases in which detailed bills are not furnished within the normal period prescribed in Rule 118 of CGA (R&P) Rules, 1983 should be reported to the controlling officer by name and thereafter, if necessary, the matter should be reported first to the Head of the Department by name and that failing to produce the desired result, the matter should be reported to the Pr. Accounts Office. Rule 118 of Central Government Account (Receipts & Payments) Rules, 1983 stipulate that moneys drawn on Abstract Contingent (AC) Bills for payment of advances to suppliers of stores etc. should be adjusted with in a period of one month from the date of drawl by submission of detailed bill.

Further, as per item at Sl. No.23 of Delegation of Financial Powers to Heads of Departments and Heads of Offices issued by Finance Department, HOD's are empowered full powers for advance drawl of money on abstract bills for meeting contingent expenditure where advance drawl is inevitable subject to the following conditions :-

- (a) Expenditure sanction of the competent authority is obtained.
 - (b) No previous advance is outstanding.
 - (c) The amount of advance drawl is rendered to PAO concerned within one month from the date of drawl of advance.
- The delays of non adjustment of advances of AC Bills are one month to six years old. This is the laxity of the concerned department and also monitoring at the level of PAO. The reasons for non adjustment of advances may be obtained from the concerned DDO's and they also be

24.

directed to adjustment/settle the A.C. bills on priority under intimation to the audit. (B)

18/c

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2. The figures of advances of A.C. Bill register and monthly report Nov.2011 are not matching with each other, few examples of the same are under:-

S. No.	Year	DDO No.	A.C. register page No.	Amount as per standing (Nov. 11)	As per A.C. Bill register. Rs.
1.	2010-11	711007	P-98	Nil	762268.00
2.	2010-11	033031	P-20	Nil	436500.00
3.	2010-11	032840	P-09,10	408720	29920.00
4.	2008-09	170058	P-57	Nil	165858.00
5.	2008-09	170071	P-10/63	817215	804565.00

The contingent bill registers may be got corrected by making proper Adjustment bills entries against for which advances were drawn.
3. Mandatory page counting certificate is not recorded in any of the A.C. Bill Registers, Needful be done now and shown to audit.

(5)

17/C

PARA No. 12

Ref. Memo No.17

Subject: Delay in release of withheld amount of DCRG.

During the test check of Registers of DCRG for the audit period of the PAO No. XVII, Udyog Sadan, Delhi, and revealed that:-

The withheld amount of DCRG in 36 cases as per statement enclosed had not been released even after a gap of 1 to 5 years since 2007, as per Govt. of India decision No.2 below Rule 64(8) of CCS Pension Rules, in case where no major recoveries were due but 10% of gratuity or Rs. 1000/- had been withheld because there might be unassessed Govt. dues or last pay certificate had not been received, the withheld amount should automatically become payable on the expiry of the six months after retirement.

All concerned DDO may be directed to take necessary steps to release the withheld amount of DCRG at the earliest and all other similar type of cases where the gratuity is still laying withheld be reviewed, under intimation to audit.

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(6) 16/c 25

Yearwise List of withheld amount of DCRG .
Year- 2007.

Sr. No.	PPO No.	Name Sh/Smt/MS	Withheld amount in Rs.	Page No.
1.	70418-07-0001-	S.R. Bharti, C.I.	5000.00	3
2.	70418-09-0045-6	Sarveshwari, w/olate Gulab Singh	1000.00	10
3.	70418-09-0046-7	Vija Laxmiw/olate Hansraj. sing	1,00,000.00	11
4.	70418-09-0062-1	Rajesh Kumar, C.I.	2000.00	14
5.	70418-09-0078-4	Ram Charan, Chowkidar	1000.00	17
6.	70418-09-0122-2	Bimla Devi w/olate Raghuraj Singh	5000.00	25
7.	70418-09-0134-9	Satya Pal Sharma,	1000.00	28
8.	70418-09-0135-2	S.A. Roopa, H.C.	1000.00	28
9.	70418-07-0016-8	Mukandi Devi.	1000.00	09
10.	70418-07-0020-1	Satish Chandra Gupta	3600.00	10
11.	70418-07-0023-4	Phul Kumari Naurla, TGT.	3600.00	10
12.	70418-07-0028-9	Daya Wanti, TGT.	800.00	11
13.	70418-07-0032-6	Baljeet Ram, Sweeper.	1000.00	12
14.	70418-07-0036-0	Shanti Devi, TGT.	3600.00	13
15.	70418-07-0051-7	Madan Lal, Sweeper.	1000.00	16
16.	70418-07-0079-3	Padam Singh, S.I.	2000.00	22
17.	70418-07-0082-7	Swami Nath, Peon	1000.00	23
18.	70418-07-0095-7	Ram Rikhi, Supdt.	1000.00	25
Year 2008				
19.	70418-08-0002-4	Tota Sing, Lab. Asstt.	1000.00	02
20.	70418-08-0008-0	Manjeet Arora, TGT.	1000.00	03
21.	70418-08-0032-7	Surjeet Kaur, H.C.	1000.00	08
22.	70418-08-0035-2	Kamlesh,	5000.00	09
23.	70418-08-0036-1	Sudhir Madhukar Rishi. (Not Mentioned in register)	1000.00	09
24.	70418-08-0044-2	Ravinder Wadhwa, TGT	1000.00	11
25.	70418-08-0066-2	Chander Mohan, G.I.	2000.00	16
Year-2010				
26.	70418-10-0007-0	Uday Singh, Dr. Tr.	3600.00	05
27.	70418-10-0014-0	Gurdial Singh, H/O Late Harbhajan Kaur	1000.00	06
28.	70418-10-0019-5	Anil Kumar Bhatnagar, UDC	1000.00	07
29.	70418-10-0020-7	Ashok Kumar Sethi,	1000.00	08
30.	70418-10-0026-3	Dinesh Bala w/o late Umesh Kumar, TGT	800.00	09
31.	70418-10-0028-2	Rajender Paul Sharma, G.I.	49305.00	09
32.	70418-10-0039-3	Adarsh Saxena, TGT.	5000.00	12
33.	70418-10-0048-3	Nand Lal Singh, UDC.	1000.00	13
34.	70418-10-0053-5	Arvind Kumar, TGT.	2000.00	14
35.	70418-10-0111-6	Suresh Chand Jain	4000.00	27
36.	70418-10-0116-3	Kameshwar Singh,	50602.00	28

PARA No-06 13

Ref. Memo No. 14

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15/c


Subject: Broad Sheet(CAM-30) and other Registers.

During the test check of Broad Sheet (CAM-30) maintained by the PAO No. XVII, Udyog Sadan, Delhi, following irregularities are noticed :-

1. Broad Sheet (CAM-30)- Long Term Advances HBA/MCA and other conveyance .

- (a) Opening Balances not recorded in the Broad Sheet.
- (b) Column No. 3 of the broad sheet not filled. (Sanction Number & Date not mentioned.)
- (c) Col. No. 19 & 20 not filled with total recoveries and balance principal and interest in these columns.
- (d) The broad Sheet is not signed by the competent authority for its correctness.

The reason of the same may be elucidated to audit, and Needful be done and shown to audit.


(N.C. DOBRIYAL)
IAO Audit Party No. X

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PART- II
(Current Audit Report)

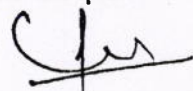
Current Audit Report

During the course of current audit, 21 Audit memos including 10 record memos and 11 observation memos highlighting various irregularities/short comings, were issued raising recovery of Rs. 2,01,191/-. Observation Memo No. 10 was dropped on the spot based on reply of the PAO XVII. Memo No.06 and 02 have been dropped after spot-verification and recommendation of the Verification Team. Remaining 08 Observation Memos and one record memo have been converted into 05 Paras and 04 TAN and incorporated in current audit report with total balance of recovery of Rs. 2,640/- as detailed below:

Details of Current Recovery

S.No.	Observation Memo No.	Details of Recoveries (amounts in rupees)			Incorporated in Para / TAN No.
		Raised	Recovered on Spot-Verification	Balance	
1	06	11,750/-	11750/-	NIL	PARA No. 05
2	04	2,640/-	Nil	2,640/-	PARA No. 04
3	02	1,86,801/-	1,86,801/-	NIL	PARA No. 02
Total		2,01,191/-	198551	2640/-	

The internal audit report has been prepared on the basis of information furnished and record made available by the PAO No.XVII, Govt. of NCT of Delhi Employment Exchange Building, Vishwas Nagar, Shahdara, Delhi-32. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


IAO/AO
Party No. XVI

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PART- II
CURRENT AUDIT REPORT
(01.04.2015 To 31.03.2017)

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Para No-1 (Reference Memo No. 1 Dated: 15.11.2017)

Sub:- Outstanding Cheques issued by PAO-XVII amounting to Rs. 8,94,31,620/- for 2016-17

Test check scrutiny of Record provided by the PAO-XVII pertaining to
(i)No. of cheques issued (as per CAM 19) by them during 2011-12 to 2016-17;
(ii)number of cheques left Un-encircled in the registers manually based on Payment Scroll; and
(iii)cheques found outstanding as per PAO 2000 / Compact as on date of audit, revealed that out a total of 192 number of outstanding cheques issued during the period March 2016 to March 2017 were not encircled and hence were found outstanding.

Said test check scrutiny of record provided by the PAO XVII for the audit period pertaining to encircling of cheques issued by PAO reveals that the following cheques issued during March-2016 to March-2017 amounting to Rs. 8,94,31,620/- found un-encircled.

Out of 192 cheques found outstanding as per CAM-19 for the period March 2016 to March 2017 as pointed out by the audit, 81 (eighty-one) number of cheques which were delivered to the DDO concerned found to be still outstanding, 101 (one hundred and one) number of cheques have already been encashed as per Bank Scroll but still to be encircled in the CAM-19 and the remaining 11 (eleven) number of cheques were Permanently cancelled on 16.11.2017 (during present audit) as intimated by the PAO (original communication is annexed as "Annexure-A") Details are as under:

S.NO	Date	Cheque No.	Amount (Rs.)	Remarks
1.	11/03/2016	213483	3150	Permanently cancelled on 16.11.17 ✓
2.	23/03/2016	213755	9600	Pending at DDO level ✓
3.	23/03/2016	213758	749	Pending at DDO level ✓
4.	23/03/2016	214003	17600	Permanently cancelled on 16.11.17
5.	23/03/2016	214004	14700	Permanently cancelled on 16.11.17
6.	23/03/2016	214005	18400	Permanently cancelled on 16.11.17
7.	23/03/2016	214006	18400	Permanently cancelled on 16.11.17
8.	23/03/2016	214007	15400	Permanently cancelled on 16.11.17
9.	23/03/2016	214008	41600	Permanently cancelled on 16.11.17
10.	23/03/2016	214009	5245	Permanently cancelled on 16.11.17
11.	23/03/2016	214010	4000	Permanently cancelled on 16.11.17

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12.	23/03/2016	214011			Permanently cancelled on
13.	23/03/2016	214013	5241		16.11.17
14.	23/03/2016	214019	3454		Pending at DDO level ✓
15.	23/03/2016	214020	1000		Pending at DDO level ✓
16.	23/03/2016	214021	3850		Pending at DDO level ✓
17.	23/03/2016	214022	3850		Pending at DDO level ✓
18.	23/03/2016	214023	3850		Pending at DDO level ✓
19.	23/03/2016	214024	3850		Pending at DDO level ✓
20.	23/03/2016	214025	3850		Pending at DDO level ✓
21.	23/03/2016	214036	2000		Pending at DDO level ✓
22.	23/03/2016	214043	3850		Pending at DDO level ✓
23.	23/03/2016	214071	1500		Pending at DDO level ✓
24.	23/03/2016	214074	1500		Pending at DDO level ✓
25.	23/03/2016	214076	1500		Pending at DDO level ✓
26.	23/03/2016	214077	750		Pending at DDO level ✓
27.	23/03/2016	214078	1500		Pending at DDO level ✓
			750		Pending at DDO level ✓
28.	31/03/2016	214329			Permanently cancelled on
29.	31/03/2016	214346	5000		16.11.17
30.	31/03/2016	214400	9515		Pending at DDO level
31.	31/03/2016	214404	6750		Pending at DDO level
32.	31/03/2016	214405	19320		Pending at DDO level ✓
33.	31/03/2016	214462	170		Pending at DDO level ✓
34.	21/04/2016	214653	6300		Pending at DDO level
35.	21/04/2016	214654	1500		Pending at DDO level ✓
36.	22/04/2016	214622	750		Pending at DDO level ✓
37.	22/04/2016	214626	2500		Pending at DDO level.
38.	29/04/2016	214830	1500		Pending at DDO level ✓
39.	29/04/2016	214831	7719		Pending at DDO level ✓
40.	11/05/2016	214993	2484		Pending at DDO level
41.	23/05/2016	215239	2484		Pending at DDO level
42.	08/06/2016	215445	10000		Pending at DDO level
43.	11/07/2016	216013	128447		Pending at DDO level
44.	15/07/2016	216123	20843		Pending at DDO level
45.	15/07/2016	216130	15000		Pending at DDO level
46.	15/07/2016	216131	700		Pending at DDO level
47.	15/07/2016	216139	50000		Pending at DDO level
48.	27/07/2016	216418	11560		Pending at DDO level ✓
49.	27/07/2016	216444	750		Pending at DDO level
50.	03/08/2016	216579	1931		Pending at DDO level
51.	08/08/2016	216692	3600		Pending at DDO level
52.	10/08/2016	216710	7330		Pending at DDO level ✓
53.	12/08/2016	216829	1433		Pending at DDO level
54.	16/08/2016	216931	13620		Pending at DDO level ✓
55.	22/08/2016	217026	4500		Pending at DDO level ✓
56.	22/08/2016	217128	1800		Pending at DDO level ✓
			906		Pending at DDO level

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57.	26/08/2016	217242	5308315	Pending at DDO level
58.	26/08/2016	217243	5368427	Pending at DDO level
59.	29/08/2016	217313	6750	Pending at DDO level
60.	29/08/2016	217354	6300	Pending at DDO level
61.	29/08/2016	217389	11250	Pending at DDO level
62.	29/08/2016	217435	6300	Pending at DDO level
63.	30/08/2016	217467	1769127	Pending at DDO level
64.	30/08/2016	217472	15184144	Pending at DDO level
65.	02/09/2016	217476	1439	Pending at DDO level
66.	02/09/2016	217496	690586	Pending at DDO level
67.	02/09/2016	217539	750	Pending at DDO level
68.	02/09/2016	217540	750	Pending at DDO level
69.	02/09/2016	217541	750	Pending at DDO level
70.	02/09/2016	217542	750	Pending at DDO level
71.	06/09/2016	217625	6703602	Pending at DDO level
72.	06/09/2016	217628	98309	Pending at DDO level
73.	08/09/2016	217706	2469	Pending at DDO level
74.	26/09/2016	217991	1758	Pending at DDO level
75.	27/09/2016	218041	2303	Pending at DDO level
76.	27/09/2016	218053	750	Pending at DDO level
77.	27/09/2016	218054	750	Pending at DDO level
78.	13/10/2016	218311	9200	Pending at DDO level
79.	28/10/2016	218646	750	Pending at DDO level
80.	07/11/2016	218699	1918	Pending at DDO level
81.	05/12/2016	219240	5000	Pending at DDO level
82.	05/12/2016	219246	4000	Pending at DDO level
83.	24/01/2017	219897	33000	Pending at DDO level
84.	07/03/2017	220692	4420	Pending at DDO level
85.	07/03/2017	220703	11400	Pending at DDO level
86.	07/03/2017	220704	9500	Pending at DDO level
87.	07/03/2017	220705	9500	Pending at DDO level
88.	19/03/2017	220877	1728	Pending at DDO level
89.	23/03/2017	220948	2260	Pending at DDO level
90.	28/03/2017	221102	6391401	Pending at DDO level
91.	31/03/2017	221174	750	Pending at DDO level
Total			Rs. 8,94,31,620/-	5,66,233 (Balances outstanding)

(Taken as fresh)

Below vide
let: 2023/9/15
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(i) Outstanding amount as per 81 cheques outstanding with number of DDOs is **Rs. 4,20,31,221/-**
 (ii) Total 101 cheques already encashed but not received from the Bank through Scroll because of which cheques left un-encircled amounting **Rs. 4,72,51,663/-**
 (iii) 11 cheques were permanently cancelled during audit after being pointed out amounting **Rs. 1,48,736/-**.
 In view of the above, the PAO may be advised to take up the matter with the Departments concerned as well as the Bank concerned immediately so that the outstanding cheques got cleared in the Compaq/PAO 2000 as well as CAM 19/ cheques Issue Register and actual facts and figures of be finalized by the Departments concerned.

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PARA No - 1



No-2 (Reference Memo No. 3 dated 17.11.2017)

Sub: Delay in release of withheld amount of DCRG

Test check scrutiny of record provided by the PAO XVII for the audit period pertaining to release of withheld amount of DCRG it is found that entries pertaining to withheld gratuity have not been mentioned in a number of cases during 2011, 2012, 2013 2014 and 2015 whereas said information is available in the pension module of PAO-2000 which are downloaded and details given below:

S. No.	PPO No.	Name Sh./Smt./Ms.	Withheld (Rs.)	amount
1	70418-11-0028-8	Nand Kishore Tiwari		345710/-
2	70418-11-0055-0	Onkar Dutta Sharma		63117/-
3	70418-11-0059-4	Mahesh Chander		37523/-
4	70418-11-0062-8	Udai Vir Singh		136446/-
5	70418-11-0065-1	Mithlesh Sharma		2612/-
6	70418-11-0076-5	Shankar Dutt		80975/-
7	70418-11-0082-6	Kaislashi Devi		13454/-
8	70418-11-0125-4	Khem Chand Sharma		800/-
9	70418-12-0045-0	S C Mehta		50000/-
10	70418-12-0101-7	Ashok Kumar Verma		1000/-
11	70418-12-0132-3	Ravinder Kumar Dogra		20717/-
12	70418-12-0134-5	Sheoraj Singh		61812
13	70418-12-0136-7	Maya Devi		3200/-
14	70418-12-0139-0	Uttam Devi		100/-
15	70418-12-0141-1	Jagdish		20031/-
16	70418-13-0015-6	Hari Singh		39965/-
17	70418-13-0041-3	Nand Lal		800/-
18	70418-13-0050-5	Virender Singh		8268/-
19	70418-14-0010-2	Dinesh Kumar		23188/-
20	70418-14-0013-3	Tara Chand		64330/-
21	70418-14-0024-5	Suresh Kumar		23188/-
22	70418-14-0032-6	Chander Lal		32045/-
23	70418-14-0053-9	Mahesh Shah		1860/-
24	70418-15-0042-4	Balihar Ram		64350/-
25	70418-15-0058-1	Rakesh Siddhartha		27500/-
26	70418-15-0059-8	Raj Kumari		800/-
		Total		11,23,791

total withheld amt = 11,23,791
 released amt = 701,384
 Balance Withheld amt = 422,407

11,23,791
 701,384
 422,407
 [Signature]

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Further, details of withheld DCRG are not available in the pension module of PAO-2000 in the following cases but the same are found entered in the DCRG registers being maintained by the PAO-17:

S. No.	PPO No.	Name Sh./Smt./Ms.	Withheld (Rs.)	amount
1	70418-11-0048-6	D N Sharma		52359/-
2	70418-11-0121-0	Dinesh Kumar Aggarwal		15484/-
3	70418-14-0058-4	Blank	<i>paid as per DCRG Register</i>	- -
4	70418-14-0083- .	Blank	<i>This is cancelled</i>	77319/-
5	70418-14-0130-0	Kamleshwar Dutt Pandit		145162/-

The withheld amount of DCRG in respect of above said 26+5=31 cases had not been released even after a gap of 2 to 7 years since 2011. As per Government of India decision No.2 below Rule 64(8) of CCS Pension rules, in case where no major recoveries were due but 10% of gratuity or Rs. 1000/- had been withheld because there might be unassessed Government dues or last pay certificate had not been received, the withheld amount should automatically become payable on the expiry of the six months after retirement.

With reference to observation of audit Memo No.03 dated 17.11.2017, the PAO vide reply No.pao-17/2167 dated 22.11.2017, has intimated and confirmed the facts and figures of said withheld gratuity in all the above cases.

In view of the above, PAO may be advised to take up the matter with the Departments concerned with reference to the remarks given by them in their letter dated 22.11.2017 in each of the with-held case immediately, so that steps to finalise all said outstanding with held DCRG amounts, at the earliest. All other similar type of cases where the gratuity was still lying withheld be reviewed and under intimation to audit.

Para No-3 (Reference Memo No. 04 dated 20.11.2017)

8/c

Sub: Improper payment of Transport Allowance amounting to Rs.2640/- during CCL

Test check scrutiny of relevant record provided to audit by the PAO XVII for the audit period of 2011-17, revealed that Smt. Shiney Velayudhan, UDC, was sanctioned CCL (Child Care Leave) w.e.f.14.5.2012 and beyond 30.06.2012 and the attendance register beyond June 2012, Sanction order, Service Book, etc., were not made available to confirm the total leave period.

During the said CCL period of beyond one month, as per PBR, it is observed that the official was continuously paid Transport Allowance as detailed below:

S.No.	Name & Designation	Period of CCL	TA paid during CCL	Remarks
1	Smt. Shiney Velayudhan, UDC	14.5.2012 to 31.5.2012	Rs.2640/-	Entitled for TA for full month
2		1.6.2012 to 30.06.2012	Rs.2640/-	Not entitled for TA
3		01.07.2012 till the date of close of CCL for full calendar months	@Rs.2640/- per month	Not entitled for full calendar month

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As per FR SR II, Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/ training/ tour, etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

In view of the above, total amount of Transport Allowance of Rs.2640/- paid to Smt. Shiney Velayudhan, UDC for June 2012 and also the amount paid to her for full calendar months beyond June 2012, for which she was sanctioned CCL may be recovered from her and deposited into government account under intimation to audit.



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Para No.04 (Reference Record/information Memo No.05 Dated 14.11.2017)
Sub: Non-verification of remittances by PAO XXIV

(1) Reference Audit Requisition Memo No.05 dated 14.11.2017, the PAO No.24 has verified all the four Remittances out of 6 excepting two Challans as detailed below:

S.No.	Challan No.	Dated	Amount in Rupees
1	04	18.01.2012	10/-
2	08	14.01.2016	12,000/-

In this connection, the PAO-17 has informed on the body of the letter that the two challans submitted by the PAO-17 were inadvertently credited to the account of PAO-17 instead of PAO-24 and entered the same amount in the (Receipt) credit scroll of the PAO-17 itself.

Since corrective action in the matter has not been initiated by any of the two PAOs till date, the PAO-24 could not verify the two remittances. Record is not clear as to how the Accounts of both the PAOs for the relevant period could be tallied and finalized.

Immediate corrective action at requisite level (PAO/bank/Principal Accounts office etc.) may be taken in this regard under intimation to audit.

PARA No - 2
Para No - 05 (Reference Memo No. 11 Dated: 23.11.2017)

Sub:- Non-Production of record

The following record/information for the period of 2011-12 to 2016-17 is not provided by the Pay and Accounts Officer, PAO NO.XVII:

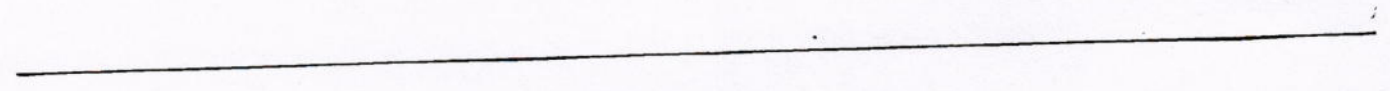
1. Income tax calculation sheet 2013-14 along with supporting documents and signed (D.D.O/ employees concerned) statements showing calculation of Income tax in individual case for the period 2011 to 2017
2. Broadsheet of PAO suspense
3. Inward claim and outward claim registers
4. DDRs ledger
5. Details of final payment of GPF made during period 2011 to 2017
6. List of employees granted full calendar month leave during the period
7. Fidelity and surety Bond
8. Stock registers (Consumable and non-consumable)
9. Postage Stamp Register
10. Attendance register -2013
11. List of obsolete/unserviceable/condemned items lying in store
12. TR-5 Receipt Books and stock



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15

PART-II



3

PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-19)

(Ref, Audit Memo No. 06, dated 09/01/2020)

PARA No. 01

Subject:- Outstanding cheques issued by the PAO-XVII amounting Rs. 10,89,892/- for the year 2011-2019.

The details of the outstanding cheques are as follows year wise.

Financial Year	S.NO.	Date & Cheque No.	Amount (Rs.)	DDO Code	Remarks
	1.	11/03/2016- 213483	3150/-		Permanently cancelled on 16/11/2017
2011-17	2.	23/03/2016- 214003	17600/-		Permanently cancelled on 16/11/2017
	3.	23/03/2016- 214004	14700		Permanently cancelled on 16/11/2017
	4.	23/03/2016- 214005	18400/-		Permanently cancelled on 16/11/2017
	5.	23/03/2016- 214006	18400/-		Permanently cancelled on 16/11/2017
	6.	23/03/2016- 214007	15400/-		Permanently cancelled on 16/11/2017
	7.	23/03/2016- 214008	41600/-		Permanently cancelled on 16/11/2017
	8.	23/03/2016- 214009	5245/-		Permanently cancelled on 16/11/2017
	9.	23/03/2016- 214010	4000/-		Permanently cancelled on 16/11/2017
	10	23/03/2016- 214011	5241/-		Permanently cancelled on 16/11/2017
	11.	23/03/2016- 214043	1500/-		Pending at DDO level
	12.	23/03/2016- 214077	1500/-		Pending at DDO level
	13	31/03/2016- 214329	5000/-		Permanently cancelled on 16/11/2017
	14.	31/03/2016- 214346	9515/-		Pending at DDO level
	15.	31/03/2016- 214400	6750/-		Pending at DDO level
	16.	31/03/2016- 214462	6300/-		Pending at DDO level
	17.	22/04/2016- 214622	2500/-		Pending at DDO level
	18	29/04/2016- 214831	2484/-		Pending at DDO level
	19	11/05/2016- 214993	2484/-		Pending at DDO level
	20	23/05/2016- 215239	10,000/-		Pending at DDO level
	21	08/06/2016- 215445	128,447/-		Pending at DDO level
	22	11/07/2016- 216013	20843/-		Pending at DDO level
	23	15/07/2016- 216123	15000/-		Pending at DDO level
	24	15/07/2016- 216130	700/-		Pending at DDO level
	25	15/07/2016- 216131	50,000/-		Pending at DDO level
	26	27/07/2016- 216418	750/-		Pending at DDO level
	27	27/07/2016- 216444	1931/-		Pending at DDO level
	28	03/08/2016- 216579	3600/-		Pending at DDO level
	29	10/08/2016- 216710	1433/-		Pending at DDO level
	30	22/08/2016- 217128	906/-		Pending at DDO level
	31	29/08/2016-217313	6750/-		Pending at DDO level
	32	29/08/2016-217354	6300/-		Pending at DDO level
	33	02/09/2016-217476	1439/-		Pending at DDO level
	34	06/09/2016-217628	98309/-		Pending at DDO level

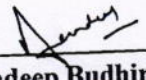
35	08/09/2016-217706	2469/-	Pending at DDO level
36	26/09/2016-217991	1758/-	Pending at DDO level
37	27/09/2016-218041	2303/-	Pending at DDO level
38	27/09/2016-218053	750/-	Pending at DDO level
39	27/09/2016-218054	750/-	Pending at DDO level
40	13/10/2016-218311	9200/-	Pending at DDO level
41	28/10/2016-218646	750/-	Pending at DDO level
42	07/11/2016- 218699	1918/-	Pending at DDO level
43	05/12/2016- 219240	5000/-	Pending at DDO level
44	05/12/2016- 219246	4000/-	Pending at DDO level
45	07/03/2017- 220692	4420/-	Pending at DDO level
46	19/03/2017- 220877	1728/-	Pending at DDO level
47	23/03/2017- 220948	2260/-	Pending at DDO level
48	31/03/2017- 221174	750/-	Pending at DDO level
Total		566233/-	

Financial Year	S.NO.	Cheque No. & Date	Amount (Rs.)	DDO Code	Remark
2017-18	1.	A221215- 13.04.2017	31,746	032749	Pending at DDO level
	2.	A758077-27.02.2018	1184	070418	Pending at DDO level
	3.	A758132-12.03.2018	18590	030002	Pending at DDO level
	4.	A 758225-18.03.2018	1721	710007	Pending at DDO level
	5.	A 758243-21.03.2018	3435	030002	Pending at DDO level
	6.	A 221181-12.04.2017	500	070418	Pending at DDO level
	7.	A 221193-12.04.2017	500	070418	Pending at DDO level
	8.	A 221202-12.04.2017	750	070418	Pending at DDO level
	9.	A 221203-12.04.2017	750	070418	Pending at DDO level
	10.	A 221207-12.04.2017	750	070418	Pending at DDO level
2018-19	11.	A 221452-28.04.2017	6000	070418	Pending at DDO level
	12.	A 222139-05.07.2017	3,29,924	033018	Pending at DDO level
	13.	A 222580-21.08.2017	20,000	070418	Pending at DDO level
	14.	A 757278-21.11.2017	12,309	030002	Pending at DDO level
	15.	A 758578-23.05.2018	500	070418	Pending at DDO level
	16.	A 759063-19.02.2019	50000	030002	Pending at DDO level
	17.	A759097-12.03.2019	20000	070418	Pending at DDO level
	18.	A 758364-12.04.2018	10000	070418	Pending at DDO level
	19.	A 758939-07.12.2018	15000	070418	Pending at DDO level
Total			5,23,659/-		


As per Audit Report for the year 2011 to 2019, the cheques amounting to Rs. 10,89,892/- are outstanding, out of this Rs. 941156/- are pending at DDO level and an amount of Rs. 148736/- are permanent cancelled cheques. In view of the above, the PAO may be advised to take up the matter with the department concerned as well as the bank concerned immediately so that the outstanding cheques got cleared in the Compaq / PAO 2000 as well as CAM 19 /cheque issue register and actual facts & figure to be finalized by the department concerned.

Signature of A.S.O. 

Name of A.S.O: SAGAR KHATANNA

Signature of A.A.O: 

Name of A.A.O: Sandeep Budhiraja

Signature of I.A.O: 

Name of Sr. A.O: NEELAM BALA NOTRA

Discussed & Seen.

PAO

12/4/20

PAO-XV
District Emp
Institutional Area, Delhi-110002

2/C

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 09 dated 10/02/2020)

Subject: Discrepancies in PBR for year 2017-18 to 2018-19.

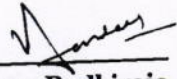
On scrutiny of the records relating to PBR for year 2017-18 & 2018-19, following discrepancies have been noticed:-

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled in some of the cases in the PBRs for the period 2017 to 2019. Apart from the name, GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, were not recorded in the PBRs.
2. **Cutting & Overwriting** – Numerous cutting and overwriting and use of white fluid were noticed in the PBRs. but not attested by the HOO/DDO.
3. Abstract of pay bill has not been signed by Dealing Assistant as well as DDO.


The necessary steps may be initiated to remove afore said discrepancies under intimation to the audit.

Signature of A.S.O. 

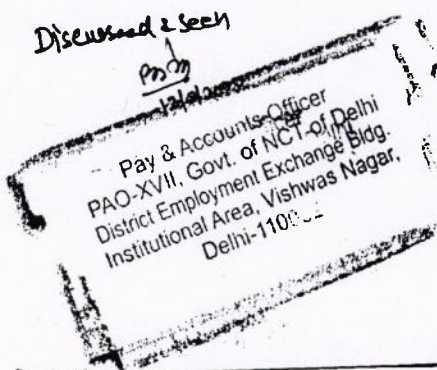
Name of A.S.O: SAGAR KHANNA

Signature of A.A.O: 

Name of A.A.O: Sandeep Budhiraja

Signature of I.A.O: 

Name of Sr. A.O: NEELAM BALA NOTRA
Audit Party No. XV

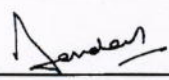


MEMO DETAILS

S. No.	Memo No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1	01 to 06	Record Memo	-	-
2	07	Irregularities in Income Tax FY 2017-18 & 2018-19	-	Settled on spot
3	08	Outstanding cheques issued by the PAO-XVII amounting to Rs. 1089892/- for the year 2017 to 2019	-	PARA No. 01
4	09	Discrepancies in PBR for the year 2017-18 to 2018-19	-	TAN No. 01
5	10	Service Book	-	Settled on spot
6	11	Non- verification of Remittance	-	Settled on spot
		Total	-	

Signature of A.S.O. 

Name of A.S.O: SAGAR KHANNA

Signature of A.A.O: 

Name of A.A.O: SANDEEP BUDHIRAJA

Signature of I.A.O: 

Name of Sr. A.O: NEELAM BALA NOTRA

Audit Party No. XV

PART-II

PART II
CURRENT AUDIT REPORT (2019-20 to 2021-22)

PARA No.01 (Ref: Audit Observation Memo No.02, dated 02/05/2022)

Sub :- Withholding of gratuity from the retiring Government servant for more than 10% of the gratuity & further delay in release of withheld amount of gratuity.

- (A) As per the rule 64 CCS (Pension), 1972 the withheld amount of Gratuity shall automatically become payable on the expiry of six months after retirement unless instructions for the recovery of a specified sum are issued within the aforesaid period.

During the test check scrutiny of gratuity register in r/o PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the period, 2019-22, it has been noticed that gratuity amount withheld in a number of cases are yet to be released even after lapse of the prescribed period of six months. Few cases are given as below:-

S. No.	Name	PPO No.	Date of Retirement/ Death	Dept.	Amount (Rs.)
1.	Sh. Chander Pal Singh, SO	704181901038	31/08/2019	DFS, Laxmi Nagar	69146
2.	Smt. Rakhi Devi wife of Late Sh. Rajbeer Singh	704182000349	12/01/2020	DFS, Laxmi Nagar	161510
3.	Smt. Manju Bala Chawla	704182100878	30/04/2021	GGSSS, Vivek Vihar, Phase II	2800
Total					2,33,456/-

Reason for delay in release of withheld amount of gratuity may be intimated to Audit.



PARA No.02 (Ref: Audit Observation Memo No.05, dated 04/05/2022)**Sub:-Non-adjustment of LTC Advances amounting to Rs. 7,40,152/-in r/o DDO's under the payment control of PAO-XVII.**

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

As per CCS(LTC) Rule 15(vi), when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey. But during the test check of auditable records, it has been noticed that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-XVII are still lying unadjusted as on date. Detail of unadjusted advances are as under:-

S. No.	DDO code	Token No. and Date of Advance	Amount(in Rs.)
1	010007	6309 & 10/06/2019	73,000
2	032105	1024 & 23/04/2021	49,507
3	032106	14987 & 06/10/2021	2,06,640
4	032635	29151 & 11/10/2021	1,57,204
5	032650	18580 & 09/11/2021	80,632
6	032650	18581 & 09/11/2021	80,632
7	711004	22204 & 20/12/2021	57,537
8	032754	22025 & 20/12/2021	35,000
TOTAL			7,40,152/-

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

1

PARA No.03 (Ref: Audit Observation Memo No.06, dated 04/05/2022)


Sub:-Non-adjustment of Medical Advances amounting to Rs. 41,39,940/- in r/o DDO's under the payment control of PAO-VXII.

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

As per CCS Medical Rule, when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on medicines shall be submitted within one month of discharge from the Hospital, but during the test check of auditable record, it has been noticed that adjustment bills of Medical Advances drawn by the DDO's attached with PAO-VXII, have not been adjusted as on date. Detail of unadjusted advances are as under:-

S.No.	DDO code	Token No. And Date of Advance	Amount(in Rs.)
1	032101	21091 & 09/02/2021	1,44,909
2	010008	3538 & 24/05/2021	90,777
3	710024	4569 & 17/06/2021	9,00,000
4	711004	13473 & 22/09/2021	3,52,604
5	032100	18410 & 12/11/2021	3,57,930
6	710024	18978 & 15/11/2021	9,80,000
7	030002	27187 & 09/02/2022	4,58,720
9	032577	13535 & 21/09/2021	8,55,000
TOTAL			41,39,940/-

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of medical advance within the period as prescribed under the rules.



Sub: Pending Contingent Advances

During the test check of auditable record of Advance Contingent Bills of departments under the payment control PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the audit period 01.04.2019 to 31.03.2022, it came to notice that following advances have been drawn by the DDOs attached with PAO-VXII, GNCT of Delhi, but are still lying unadjusted due to non- submission of adjustments bills by the concerned DDOs, as per detail given below:-

Sl. No.	Bill No. & Date	Name of DDO	Purpose of Advance	Amount
1.	ACB-135 & 29/10/2021	032689	Advance for EMC of Students in Govt. Schools	472000
2.	ACB-110 & 11/11/2021	711018	Advance for EMC of Students in Govt. Schools	220000
3.	ACB-104 & 23/11/2021	032690	Advance for EMC of Students in Govt. Schools	378000
4.	ACB-178 & 21/11/2021	032106	Advance for EMC of Students in Govt. Schools	200000
5.	ACB-160 & 29/10/2021	032629	Advance for EMC of Students in Govt. Schools	218000
6.	ACB-87 & 29/10/2021	710023	Advance for EMC of Students in Govt. Schools	260000
7.	ACB-158 & 29/10/2021	032672	Advance for EMC of Students in Govt. Schools	616000
8.	ACB-175 & 03/11/2021	032613	Advance for EMC of Students in Govt. Schools	246000
9.	ACB-185 & 08/03/2021	711003	Advance for EMC of Students in Govt. Schools	96000
10.	ACB-148 & 03/11/2021	032752	Advance for EMC of Students in Govt. Schools	392000
11.	ACB-178 & 28/12/2021	032752	Advance for EMC of Students in Govt. Schools	136000
12.	ACB-153 & 18/11/2021	032107	Advance for EMC of Students in Govt. Schools	324000
13.	ACB-159 & 08/11/2021	032100	Advance for EMC of Students in Govt. Schools	664000
14.	ACB-136 & 10/12/2021	032650	Advance for EMC of Students in Govt. Schools	316000
15.	ACB-141 & 17/12/2021	032602	Advance for EMC of Students in Govt. Schools	28000
16.	ACB-122 & 29/11/2021	032101	Advance for EMC of Students in Govt. Schools	484000
17.	ACB-184 & 20/12/2021	032409	Advance for EMC of Students in Govt. Schools	464000
18.	ACB-130 & 27/12/2021	032573	Advance for EMC of Students in Govt. Schools	30000
19.	ACB-177 & 14/12/2021	711004	Advance for EMC of Students in Govt. Schools	830000
Total				63,74,000

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

PARA No.05 (Ref: Audit Observation Memo No.08, dated 11/05/2022)**Sub: Outstanding cheques amounting to Rs.5,65,808/-.**

Para 2.7.3 of Civil Accounts Manual states as On receipt of payment scrolls from the Bank regarding the cheques encashed, the corresponding cheque 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 Suspense".

Also the note below the para 2.7.3 of the Civil Accounts Manual also says 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 cheques, and balance at the end of each month independently tallied with the amount outstanding under the suspense head "PAO-Cheques".

During the test check record of the PAO-XVII, it was observed that the outstanding cheques amounting to Rs.5,65,808/- were lying as on 11.05.2022 which were issued before 31.03.2022 as per details given below:-


S. No.	Cheque No.	Date	Amount	DDO Code	Session
1	A-978300	28/01/2020	23220	010012	2019-20
2	A-759605	18/03/2020	4170	054005	2019-20
3	A-759201	16/05/2019	20000	070418	2019-20
4	A-759689	12/06/2020	6742	070418	2020-21
5	A-759946	01/02/2021	4000	070418	2020-21
6	A-760005	31/03/2021	10000	070418	2020-21
7	A-760006	31/03/2021	10000	070418	2020-21
8	A-760009	31/03/2021	15000	070418	2020-21
9	A-760012	31/03/2021	6613	032671	2020-21
10	A-759632	24/04/2020	20000	032587	2020-21
11	A-759633	24/04/2020	4413	054005	2020-21
12	A-759834	26/10/2020	6742	070418	2020-21
13	A-759789	03/09/2020	4000	070418	2020-21
14	A-759790	03/09/2020	6742	070418	2020-21
15	A-759895	21/12/2020	10000	070418	2020-21
16	A-760337	02/03/2022	10000	070418	2021-22
17	A-760338	02/03/2022	10000	070418	2021-22
18	A-760335	02/03/2022	10000	070418	2021-22
19	A-760336	02/03/2022	10000	070418	2021-22
20	A-760339	02/03/2022	10000	070418	2021-22
21	A-760340	02/03/2022	10000	070418	2021-22
22	A-760322	28/02/2022	20000	070418	2021-22



4

23	A-760326	28/02/2022	4000	070418	2021-22
24	A-760334	28/02/2022	420	054005	2021-22
25	A-760341	07/03/2022	93888	033031	2021-22
26	A-760342	07/03/2022	105630	033031	2021-22
27	A-760343	07/03/2022	105171	033031	2021-22
28	A-760360	31/03/2022	284	055104	2021-22
29	A-760361	31/03/2022	441	055106	2021-22
30	A-760362	31/03/2022	332	032671	2021-22
31	A-760024	13/04/2021	20000	070418	2021-22
32	A-760281	31/12/2021	4000	070418	2021-22
Total			565808		

Sincere efforts may be made to reconcile the anomaly and clear the outstanding PAO Cheques under suspense head & inform the audit accordingly.


(JAYA TEWARI)
IAO /AO
Audit Party No. V

3

**TEST AUDIT NOTE
(2019-20 TO 2021-22)**


TAN No. 01 (Ref: Audit Observation Memo No. 01, dated 29/04/2022)

Sub: Irregularities in maintenance of Pay Bill Registers (PBRs)

During the test check of the PBRs maintained by the PAO-XVII, GNCT of Delhi, Distt. Employment Exchange Bldg, Institutional Area, Vishwas Nagar, Delhi-32 for the Audit period 2019-20 to 2021-22, following irregularities/ lapses have been noticed in:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like Pay, details of advances/ refunds, installment No., PAN No., GPF No., PRAN (NPS) etc. were also not found filled in most of the cases. Col. No.39 (Bill No. & Date) has not been filled;
2. Monthly entries of Pay & allowances entered in PBRs have not been signed by DDO;
3. GAR-18, Abstract of Pay and other Bills is not found prepared;
4. Total of each column is also required to be entered on the last line of each page (at the bottom) for calculation of Income Tax of each of the Government Servants for respective period;
5. Several cuttings/over-writings made in the PBR have not been attested by the DDO;
6. 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, which is not found maintained separately in the Department;

HOO/PAO may take necessary steps to update the PBRs at the earliest and compliance be shown to next audit.



JAN No. 02 (Ref: Audit Observation Memo No. 03,dated 02/05/2022)

Sub: Discrepancies in maintenance of Service Books.

On test check scrutiny of Service Books following common discrepancies have been noticed in maintenance of Service books:-

1. As per instruction circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10-09-2015 regarding inclusion of Aadhar No. in Service Books of Govt. Servant, it has been noticed that Aadhar No. not entered in most of the Service Books.
2. As per Circular No.F.7(2)/AO Cash/Misc/2021-22/103 dated 18-06-2021 of Dte. Of Education, Common Nomination Form not attached in the Service Books.
3. Latest photograph not pasted in most of the service books.
4. Leave A/c is not updated in Service Books of Sh. Kamal Joshi, ASO and Sh. R.K. Gautam, Sr. Asstt.
5. Re-attestation - The particulars of each government servant at the first page of service book should be re-attested from time to time whenever there is a change in details, with dated signature by the HOO/DDO. But the same was not complied with.
6. SR-202 of FRSR(Part-I) General Rules, stipulates that Service Book is to be shown to the official every year and his/her signature obtained in token of his/her perusal. But the same was not found in most of the cases.

HOO/PAO may take necessary steps to update the PBRs at the earliest and compliance be shown to next audit.

Sub: Shortcomings in maintenance of Cash Book.

On test check scrutiny of Cash Book following shortcomings have been noticed in maintenance of Cash Book :-

1. As per Rule 13 (iv) of CGA (R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of **each month**. The certificate of physical verification of cash will normally be in the following form.

"Certified that cash amounting to Rs.____(Rupees only) has been physically verified and found correct as per the balances recorded in the cash book. "But it has been observed that the said certificate has not been recorded properly by the DDO. Detail of closing balance has also not been recorded after ending of each month and even at the closing of financial year.

2. **Receipts Book of TR-V/GAR-6:** No receipt books of TR-V/GAR-6 for the audit period was maintained/provided to audit. Hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained.

HOO/PAO may take necessary steps to update the PBRs at the earliest and compliance be shown to next audit.

(JAYA TEWARI)
IAO /AO
Audit Party No. V