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**Directorate of Audit
Govt. of NCT of Delhi
4th Level, 'C' Wing, Delhi Secretariat,
New Delhi.**

Sub: Audit report of PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi for the financial year 01.04.2017 to 31.03.2020.

INTRODUCTION

The Internal Audit on the account of PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi for the period of financial year 01.04.2017 to 31.03.2020 was conducted by Field Audit Party No. V, comprising of Smt. M. Savithri, Sr.A.O, Smt. Lalita Tulsyani, A.A.O and Sh.Umesh Seghal, Sr. Asstt. The audit was conducted during 07 working days w.e.f 09.10.2020 to 20.10.2020.

AIMS AND OBJECTIVES

The PAO office works under principal accounts office Delhi Govt. & handles the cash transaction of the different offices attached to them. The DDO of the concerned department submitted the bill in the PAO office. After scrutinizing the bill the PAO clears the bill and release the payment to concerned authority.

HOD/DDO/CASHIER

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2017-31.03.2020:-

HOO during 2017-20 is as under

S.No	Name of HOO	Period
1	Sh. R.K. Bhalla, Sr. AO	01.04.2017-26.07.2017
2	Sh. Sanjay Goel, AO	27.07.2017-21.12.2017
3	Sh. Ajay Kr. Kapathi, Sr. AO	22.12.2017-31.12.2019
4	Sh. Manish Srivastava, AO	01.01.2020-31.03.2020

Name of DDO during the period of 2017-20 is as under

S.No	Name of DDO	Period
1	Sh. Charanjeet Singh, AAO	01.04.2017-04.05.2017
2	Sh. Vikas Gupta, AAO	05.05.2017-23.07.2019
3.	Sh. Sanjeev Gupta, AAO	24.07.2019-31.03.2020

Name of Cashier during the period of 2017-20 is as under

S.No	Name of Cashier	Period
1	Smt. Anju Rani, Sr. Asstt.	01.04.2017-06.01.2020
2	Sh. Sumit, ASO	07.01.2020-31.03.2020

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45

Budget Allocation and Expenditure for the year w.e.f. 2017-2018 to 2019-2020(Year wise)

S.No	Financial Year	Budget Allotted	Expenditure	Balance	% Age of Saving
1	2017-2018	12060000	12039493	20507	0.170041459
2	2018-2019	15373149	15054402	318747	2.073400837
3	2019-2020	14710000	13766754	943246	6.412277362

Details of Vacancy Statement

S.No	Group	Sanctioned Posts	Filled posts	Vacant posts
1	A	0	0	0
2	B	5	4	1
3	C	20	12	8
Total		25	16	9

STATUTORY AUDIT

Statutory audit of **PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi** has been conducted by AGCR upto 2009-2010.

MAINTENANCE OF RECORDS

The maintenance of records of **PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi** was found satisfactory subject to observations made in current audit report. Monthly expenditure is being reconciled with the PAO concerned on regular basis. The Directorate of audit Disclaims any responsibility for miss-information provided by PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi.

OLD AUDIT REPORT

There were 06 Old Outstanding Paras in respect of **PAO-X (Pay and Accounts Office), Delhi Sachivalaya, 2nd Floor, C-Wing, I.P. Estate, Delhi** for the period 2009-2012 to 2012-2017 with recovery of an amount NIL. As per the replies submitted by the department 05 old outstanding Para have been taken as fresh and hence 01 remaining Paras have been incorporated in the current audit report.

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PART-I

Old Internal Audit Report

There are 06 old outstanding Audit Paras pertaining to the period 2009 - 2017. As per the replies submitted by the office Paras have been settled as under:

Part-I (Old Audit Report)

Sr. No	Year	Total Paras	Para Settled	Para taken Afresh	Outstanding Para
1	2009-2012	1	0	0	1
2	2012-2017	5	0	5	0
TOTAL		6	0	5	1

Details Old Recovery:-

Sr. No	Year	Outstanding Recovery	Recovery effected	Balance outstanding recovery
1	2009-2012	-	-	-
2	2012-2017	-	-	-
Total		-	-	-

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43

Part - I

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218

Part II

Current audit - 2009-10 to 2011-12

PARA No. 01

Para No. 3 (1)

Subject:- Settlement of Outstanding Cheques

According to the provisions of para ^{2.7.3}~~2.6.3~~ of the Civil Accounts Manual, after the receipt of details of cheques encashed as per Payment Scrolls received from the Accredited Bank, the corresponding Cheque numbers should be ticked off in the Register of Cheques delivered. From the unticked entries, a list of outstanding cheques should be prepared every month in the Pay & Accounts Office. 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". Further, if any Cheque appears to be outstanding for an unduly long period, necessary enquiries should be made from the DDO concerned for non encashment thereof and if it cannot be traced, payment should be stopped and the charges which it represents, cancelled and written back in accounts.

Scrutiny of auditable records for the last three financial years i.e., 2009-10 to 2011-12, revealed that there are number of cheques amounting to Rs.41,98,68,512/- which are outstanding more than a year. These cheques have not been presented to the Bank for encashment during their validity period. These cheques have since become time-barred and non-traceable for more than a year, payments of these cheques may be stopped and further action according to the para ^{2.7.3}~~2.6.3~~ of the Civil Accounts Manual be initiated under intimation to the Principal Accounts Office. Compliance may be communicated to the audit.

19
38

CURRENT REPORT PART -II

Audit Para No.1

(Ref:- Audit Memo No. 2 Dated : 11-8-2017)

Sub: - Non Adjustment of Advance drawn on AC Bills.

(A) During the test check record of Pay & Accounts Office-X during the audit period (2012-13 to 2016-17), it is observed that an amount of Rs 89,02,24,081/- is lying unadjusted on account of AC Bills. As per the 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 Central Government Account (Receipt and Payments) Rules, 1983 should be reported to the Controlling Officer and thereafter, if necessary, the matter should be reported first to the Head of the Department and that failing to produce the desired result, the matter should be reported to the Pr. Accounts Office.

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

1. Expenditure sanction of the competent authority is obtained.
2. No previous advance is outstanding.
3. The amount of advance draw is rendered to PAO concerned within one month from the date of drawl of advance.

As per pending AC bills report for the month of March 2017 provided by PAO it has been observed that advances amounting to Rs 89,02,24,081/- is still lying unadjusted by various DDO's.

These advances may be adjusted/settled expeditiously inter acting with the departments concerned in the light of para 4.19.2 of the Civil Accounts Manual under intimation to audit.

(B) Old Para No. 04 (2009-2012 taken as fresh)

Subject:- Unadjusted Contingent Advances

As per provisions of the General Financial Rules no. 292(1)&(2), the Head of Office may sanction advances for purchase of goods or services or any other special purpose needed for the management of the office, subject to the condition that the adjustment bill, along with the balance if any, shall be submitted within fifteen days of the drawal of advance. The test





check of the auditable records revealed that a sum of Rs. 61,32 crores have been drawn on Abstract contingent bills during the period from 2002-03 to 31.03.2012 by the different departments which are yet to be adjusted through submission of Detailed Contingent Bills. The details of the AC bills are as under:

S.no.	Name of the Deptt.	Amount Unadjusted
1	GAD	26495450
2	PLANNING	238844
3	POWER	189666223
4	STATE COMMOSSION	77035
5	SC/ST/OBC	828552
6	DC(EAST)	3515422
7	WEIGHTS & MEASURE	930578
8	JD(AGR)	930578
9	DD HORT.	36691
10	DSSSB	12671135
11	ENVIRONMENT	1828483
12	DEPT. OF IT	63265935
13	SMALL SAVINGS	587169
14	L & B	3574708
15	FOREST	6586826
16	OBC COMMISSION	290250
17	LAW OFFICERS	1252522
18	GURUDWARA ELECTION	445447
19	URBAN DEV	99786104

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Settle by closing of year

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20	F & S	216696459
21	F & S NEW DELHI	25288
22	AUDIT	826950
23	COMM. FOR DESSABILITY	2148
24	JT CEO(ND)	1131284
25	DC NEW DELHI	2425866
26	CONSUMER AFFAIRS	110670
27	DSW CENTRE	10000
28	SALES TAX	140048979
29	EXCISE	3986480
30	PLANT PROTECTION	55704
31	ART & CULTURE	772464
32	COLLEGE OF ARTS	502250
36	LOKAYUKTA	616750
37	CHIT FUND	35393
38	H & FW	28600
39	PAO XVI	887300
40	PGC	2976422
41	AR DEPARTMENT	569487
TOTAL		613225480

*Settled by entry in
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Immediate steps may be taken to get the above said advances adjusted under intimation to audit..

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Audit Para No.2

(Ref:- Audit Memo No.4 Dated:-14/08/2017)

Sub: - Non Adjustment of LTC/Medical and TA bills.

(A) During the test check of auditable record of Pay & Accounts Office-X for the audit period 2012-13 to 2016-2017 it is noticed that an amount of Rs 1,25,09,050/- is lying unadjusted on account of LTC/Medical and TA advances which was drawn by the officials of various Departments attached with PAO-X. As per CCS LTC Rule 15(vi), when an advance is drawn by a Govt. servant, the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it came to notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-X has not submitted LTC/ Medical and TA Adjustment bills. Detail is as under:-

SN	Bill No.	Date	Amount	Deptt.
1	MED-210	08/07/2013	149500	DSSSB
2	MED-176	17/6	36374	DD(H)
3	TA-315	4/11	50000	W&M
4	LTC-182	27/1/14	98000	STATE COMM.
	LTC-158	1/5/14	83219	L&B
5	LTC-204	6/6/14	66175	L&B
6	LTC-433	12/8/14	18000	UD
7	LTC-331	11/11/14	150000	LAW
8	LTC-122	24/5/14	82000	EAST
9	LTC-62	23/6/14	25650	AR
10	LTC-54	1/5/15	14960	UD
11	LTC-527	22/9/16	9504	UD
12	LTC-901	1/2/17	197248	UD
13	LTC-359	17/8/16	114480	F&S

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14	LTC-658	16/12	9970	F&S
15	LTC-233	2016-17	83277	L&B
16	LTC-318	9/9/15	12000	AUDIT
17	LTC-995	8/3/17	117828	AUDIT
18	LTC-175	22/6/16	61621	DC(ND)
19	MED-118	2/6/15	167000	FOREST
20	TA-246	6/8/15	15000	FOREST
21	MED-404	2/11/15	27900	FOREST
22	MED-495	26/1/16	90000	FOREST
23	691	2/3/16	2850000	FOREST
24	MED-31	21/4/16	157000	FOREST
25	TA-293	11/8/16	373000	FOREST
26	TA-469	22/11/16	39600	FOREST
27	MED-671	16/12/16	135000	FOREST
28	LTC-99	7/9/15	130496	DIT
29	LTC-7	11/4/16	145476	DIT
30	TA-58	1/5/12	10800	DSSSB
31	TA-59	1/5/12	55080	DSSSB
32	MED-99	17/5/12	106000	DSSSB
33	LTC-264	26/4/12	58687	GAD
34	LTC-175	18/7/12	33600	GAD
35	LTC-1964	5/10/12	10800	GAD
36	LTC-2102	12/10/12	76000	GAD

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37	TA-2441	9/11/12	44382	GAD
38	LTC-2496	19/11/12	154800	GAD
39	LTC-3277	7/1/13	70000	GAD
40	223	3/7/12	270000	DD(H)
41	MED-255	26/7/12	180000	DD(H)
42	TA-272	7/8/12	7500	DD(H)
43	MED-305	28/8/12	270000	DD(H)
44	MED-138	8/7/13	450000	W&M
45	LTC-895	12/6/13	8420	GAD
46	LTC-1010	21/6/13	49468	GAD
47	TA-2816	20/12/13	120000	GAD
48	LTC-2899	26/12/13	72171	GAD
49	LTC-609	27/1/14	48600	SC/ST/OBC
50	LTC-53	6/6/16	158270	STATE COMM.
51	LTC-409	26/12/16	100000	LAW
52	LTC-323	28/4/14	49000	GAD
53	LTC-561	15/5/14	66175	GAD
54	LTC-562	15/5/14	66500	GAD
55	LTC-637	20/5/14	33088	GAD
56	LTC-638	20/5/14	66175	GAD
57	LTC-720	26/5/14	33000	GAD
58	LTC-1347	24/7/14	13528	GAD
59	TA-1828	12/9/14	205006	GAD

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60	LTC-2795	15/12/14	56354	GAD
61	TA-374	26/8/14	7101	DD(H)
62	LTC-92	11/6/14	65520	SC/ST/OBC
63	TA-845	4/2/15	12302	DSSSB
64	LTC-75	22/5/15	48556	PLANNING
65	LTC-60	13/6/16	6000	ENV
66	LTC-271	6/3/16	89071	ENV
67	LTC-291	19/10/15	145810	WM
68	LTC-279	20/11/15	49631	REHAB
69	LTC-300	27/11/15	49631	REHAB
70	LTC-362	4/3/16	132376	REHAB
71	MED-85	3/4/14	41225	T&T
72	LTC-213	12/4/14	90256	T&T
73	LTC-32	16/4	44600	T&T
74	LTC-370	6/5	66600	T&T
75	LTC-381	6/5/14	49950	T&T
76	LTC-465	12/5	66900	T&T
77	LTC-596	26/15	49950	T&T
78	MED-492	13/5	213455	T&T
79	LTC-881	30/6	66600	T&T
80	LTC-967	9/7/14	166180	T&T
81	TA-950	4/7	5400	T&T
82	MED-1251	12/8	52745	T&T

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83	TA-1311	29/8/14	22752	T&T
84	MED-1407	8/9	44270	T&T
85	LTC-1456	19/9/14	47835	T&T
86	MED-1754	22/10/14	287532	T&T
87	2097	8/12	59400	T&T
88	2176	16/12	52200	T&T
89	LTC-2204	22/12	5401	T&T
90	LTC-2359	12/1	90000	T&T
91	LTC-2802	20/3/15	122400	T&T
92	MED-159	20/4	625008	T&T
93	LTC-646	11/6/15	72230	T&T
94	TA-1102	19/8/15	14850	T&T
95	TA-1103	19/8/15	4590	T&T
96	TA-1104	19/8/15	4590	T&T
97	TA-1105	19/8/15	4590	T&T
98	TA-1106	19/8/15	4590	T&T
99	LTC-1136	21/8	60934	T&T
100	MED-1165	25/8	45571	T&T
101	LTC-1175	26/8	31216	T&T
102	MED-1355	9/9/15	16723	T&T
103	TA-1440	24/9	20000	T&T
104	LTC-1538	8/10/15	66175	T&T
105	TA-1525	6/10/15	20000	T&T

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106	LTC-1775	3/11	14400	T&T
107	524	21/1/16	8982	T&T
108	TA-598	4/3	118985	T&T
109	LTC-89	24/9/14	100456	LOKAYUKTA
110	LTC-74	28/5/14	33000	H&F W
111	LTC-224	13/10	148993	H&F W
112	TA-462	31/3/16	17100	H&F W
113	LTC-64	17/4/14	10080	PAO-XV
114	LTC-83	16/9/14	59400	PAO-XV
115	LTC-77	1/7/15	121219	AR
116	165	7/10	9171	AR
117	ME190D-	26/10/15	120240	AR
118	TA-2295	29/12	20000	T&T
119	LTC-2869	16/2	58500	T&T
120	LTC-2994	2/3/16	13500	T&T
	TOTAL		12509050	

The matter may be taken up with the respective departments requesting them to submit the adjustment bills of LTC/Medical and TA bills within the period as prescribed under intimation to audit.

(B) Old Para No. 03(2009-12 Taken as fresh)

Subject:- Outstanding LTC/Medical Advances

During the test check of auditable record of O/o PAO X, GNCT of Delhi, for audit period 2009-12, it came to notice that

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LTC/Medical advances have been drawn by the officers/officials of various DDOs attached with PAO 10, GNCT of Delhi

As per CCS LTC Rule 15(vi), when an advance has been drawn by a govt. servant, the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it came to notice that adjustment bills of LTC Advances drawn by the DDOs, attached with PAO-11, has not submitted LTC Adjustment bills. Detail is as under:-

S.No	PAO ref. No.	Bill No.	Amount	Name of the department
1	1/13.05.09	TA/104/13.05.09	Rs.3000/-	Excise
2	1/02.06.09	LTC/163/2.06.09	Rs.100000	Excise
3	1/21.08.09	TA/400/21.08.09	Rs.50000/-	Excise
4	1/27.10.09	TA/632/27.10.09	Rs.40,000/-	Excise
5	1/11.11.09	LTC/426/9.11.09	Rs.10500/-	College of Arts
6	1/21.12.09	LTC/522/17.12.09	Rs.10000/-	College of Arts
7	1/11.11.10	LTC/129/10.11.10	Rs.8200/-	PAO XXII
8	1/24.07.09	TA/31/22.12.09	RS.4100/-	Plant Protection
9	01/4.08.09	TA/31/22.12.09	Rs.31500/-	H& FW
10	01/18.02.10	Med/500/18.02.10	Rs.271500/-	H& FW
11	3/20.07.07	LTC/1140/17.07.09	Rs.45090/-	Trade & Taxes
12	2/9.11.09	LTC/2237/6.11.09	Rs.17350/-	--Do--
13	3/15.04.10	LTC/167/12.04.10	Rs.14500/-	--Do--
14	2/9.08.10	Med/1033/5.08.10	Rs.386178/-	--Do--
15	2/3.09.10	LTC/1258/31.08.10	Rs.19800/-	--Do--
16	13/23.09.10	LTC/1503/21.09.10	Rs.61000/-	--Do--
17	117/28.09.10	TA/1548/28.09.10	Rs.75000/-	--Do--

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18	2/2.11.10	LTC/1927/1.11.10	Rs.57000/-	--Do--
19	1/22.04.10	LTC/42/20.01.10	Rs.12400/-	H & FW
20	1/31.03.10	LTC/380/30.03.10	Rs.17000/-	PGC
21	c/24147	LTC/734/10.02.10	Rs.38000/-	Audit
22	C/24149	LTC/735/10.02.10	Rs.38000/-	Audit
23	Nil	LTC/777/2.03.10	Rs.63750/-	Audit
24	c/4544	LTC/76	Rs.20,000	F&S
25	C/11424	Med/348/8.09.09	Rs.15840/-	Audit
26	C/11515	LTC/420/07.09.09	Rs.9882/-	Urban Dev.
27	C/17790	LTC/679/19.11.09	Rs.7040/-	--do--
28	10/20.09.10	Med/427/16.09.10	Rs.48240/-	Audit
29	C/7078	LTC/278/2.07.10	Rs.18000/-	F&S
30	C/8564	LTC/339/22.07.10	Rs.40482/-	F&S
31	C/9570	LTC/283/08.08.11	Rs.17636/-	Audit
32	C/13842	LTC/386/30.09.11	Rs.59000/-	Audit
33	C/17231	LTC/513/14.11.11	Rs.16524/-	Audit

The matter may be taken up with the respective departments to submit the adjustment bills of LTC under intimation to audit.

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Audit Para No.3

(Ref:- Audit Memo No. 5

Dated: - 16/08/2017)

Sub: - Non recovery of Loan amounting to Rs 640564.3 Lakhs.

(A) During the course of audit of accounts for the year 2012-17 in r/o Pay & Accounts Office-X it is observed that a sum of Rs. 640564.3 Lakhs is outstanding which was given to Delhi Schedule Caste Financial Development Corporation (DSCFDC), Delhi State Civil Supplies Corporation Ltd. (DSCSC), Delhi Financial Corporation (DFC), Delhi Transco Ltd. (DTL), Delhi Power Corporation Ltd. (DPCL), Pragati Power Corporation Ltd. (PPCL) and Indraprastha Power Generation Co. Ltd (IPGCL). The details of loan as on 31/03/17 are as under:-

(In Lakhs)

Name of the Agency	Total loan O/S
DSCFDC	1381.94
DSCSC	436.34
DFC	3300
DTL	101921
DPCL	332639
PPCL	137997
IPGCL	51800
IPGCL(Transferred from PAO-VI)	11089

Settled by following

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It has been noticed that none of the Agencies has repaid the principal amount after the Moratorium period. As per the terms and conditions the interest has to be paid even during the Moratorium period, but the interest also is not being received. As per the provisions of GFR 220(viii), the Accounts Officer who maintains the detailed accounts of loans should issue notices in Form GFR-36 to the loanee a month in advance of the due date or the repayment of any installment of the principal and or interest thereon.

Further as per GFR 228(2), any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the Accounts Officer, to the authority which sanctioned the loan.

The matter may be taken up with the authorities concerned as well as loanee agencies for the recovery of loan & interest under intimation to audit.

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(B) Old Para No. 02 (2009-12 Taken as fresh)

Subject: - Non-recovery of Loan amounting to Rs.1695.47 crores

(B) During the course of audit of accounts for the years 2009-10 to 2011-12 in r/o PAO X, GNCT of Delhi, it was observed that a sum of Rs. 1695.47 crores was given to DSCSC, DSCFDC, DTL, IPGCL, PPCL and DFC for running various schemes. The details of loan as on date are as under:

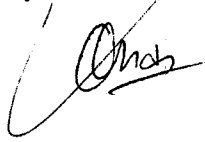
1. Delhi SC/ST/OBC/Minority/Handicap Financial & Development Corporation Rs. 13,56,94,000 plus interest RS. 51,14,000
2. Delhi State Civil Supply Corporation Rs. 4,35,34,000 plus int Rs. 7,23,37,096
3. Delhi Transco Limited Rs. 5,81,53,33,333
4. Indraprastha Gas Corpn. Limited Rs. 200,00,00,000 plus int Rs. 21,00,00,000
5. Pragati Power Corp. Limited Rs. 486,00,00,000 Plus int Rs. 31,50,00,000
6. Delhi Financial Corp. Rs. 400,00,00,000

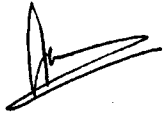
It has been noticed that none of the Agencies has repaid the principal amount after the Moratorium period. As per the terms & conditions, the interest has to be paid even during the Moratorium period, but the interest also is not being received- As per the provisions of GFR 220(viii), the Accounts Officer who maintains the detailed accounts of loans should issue notices in Form GFR-36 to the loanee a month in advance of the due date or the repayment of any installment of the principal and/or interest thereon.

Further as per GFR 228(2), any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the Accounts Officer, to the authority which sanctioned the loan.

Scrutiny of the records revealed that no such action was taken by the PAO bringing the defaults in repayment of loan or payment of interest to the notice of the sanctioning authorities.

The matter may be brought to the notice of higher authorities concerned to take up the matter with the Sanctioning authorities as well as loanee agencies for the recovery of loan & interest under intimation to audit.





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Audit Para No.4

(Ref:- Audit Memo No. 6 Dated: - 16/08/2017)

Sub: - Release of Gratuity withheld.

(A) As per the Rule 64 of 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 of Gratuity register of Pay & Accounts Office-X for the audit period 2012-17 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 under:-

2012

S.no	PPO No.	Name with DOR/DOD	Gratuity of Amount (Rs.)
1	66998-12-0001-6	Sh. Pratap singh (31.01.2011)	1000/-
2	66998-12-0002-9	Sh. Anilwan (30.11.2011)	2220/-
3	66998-12-0003-8	Sh. Vijay Khanna (30.11.2011)	2270/-
4	66998-12-0004-1	Sh. Prehlad (31.12.2011)	1000/-
5	66998-12-0009-4	Sh. Raj Singh (31.10.2011)	2220/-
6	66998-12-0011-5	Sh. Ummed Singh (30.09.2011)	1000/-
7	66998-12-0013-7	Late Sh. Prem Chand Mehta (19-08-2011)	50786/-
8	66998-12-0025-2	Sh. Ramashankar Prasad (29-02-2012)	2220/-
9	66998-12-0031-3	Sh. Rajinder Singh (31.07.2011)	83141/-
10	66998-12-0032-2	Sh. Shantilal (30.11.2011)	2200/-
11	66998-12-0040-3	Sh. Amar Pal (31.01.2012)	15000/-
12	66998-12-0041-0	Sh. Virender Kr. (31.03.2012)	56670/-
13	66998-12-0042-5	Sh. Ved Prakash (31.03.2012)	39797/-
14	66998-12-0043-2	Sh. Bhagmal Chand (31.3.2012)	90911/-
15	66998-12-0047-6	Smt. Rita Kumar (31.03.2012)	100000/-
16	66998-12-0048-1	Smt. Ramkali (31.03.2013)	100000/-

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24

17	66998-12-0055-5	Sh. Ram Prakash(30.04.2012)	10000/-
18	66998-12-0056-8	Sh. D.P Singh (30.04.2012)	2220/-
19	66998-12-0069-0	Sh. Hira Saxena (31.05.2012)	7501/-
20	66998-12-0082-1	Sh. Satbir Singh (30.06.2012)	1000/-
21	66998-12-0080-9	Sh. Vinod Joseph (30.06.2012)	29931/-
22	66998-12-0072-6	Sh. K.S. Mehra (30.06.2012)	100000/-
23	66998-12-0083-6	Sh. C.P Tripathi (30.06.2012)	100000/-
24	66998-12-0086-5	Sh. Bidhu Ram(31.07.2012)	2270/-
25	66998-12-0087-0	Sh. Harkesh Meena(31.07.2012)	94998/-
26	66998-12-0088-7	Sh. S.C Bhardwaj (31.12.2011)	32000/-
27	66998-12-00103-5	Sh. S.P Sodhi (31.08.2012)	150000/-
28	66998-12-111-8	Late Sh. Damar Bahadur	17482/-
29	66998-12-0121-5	Sh. R Chander Mohan(31.10.2012)	100000/-
30	66998-12-0129-3	Sh. Shyam Lal(30.11.2012)	1000/-
31	66998-12-0131-6	Late Sh. Umed Singh (26.08.2011)	1000/-
32	66998-2-0134-1	Sh. Vijay Singh (Vol Retd.22.05.2012)	800000/-
33	66998-12-043-9	Sh. Rakesh Mehta (Vol Retd.30.03.2011)	150000/-
34	66998-12-0146-2	Sh.B.k. Tiwari (31.12.2012)	96236/-
35	66998-12-0148-4	Smt. Shanta (31.12.2012)	14599/-

Checked by Satbir Singh

2013

S.no	PPO No.	Name with DOR/DOD	Gratuity of Amount(Rs.)
1	66998-13-0001-5	Sh. Gurcharan Dass(31.01.2013)	94166/-
2	66998-13-0024-0	Late Sh. Chandhka Yadav(06.10.2012)	26876/-
3	66998-13-0037-0	Late Sh. Vikram Mahta(08.10.2012)	72937/-

On

4	66998-13-0039-2	Sh. Dwarka Parshad Dhawak(30.04.2013)	59144/-
5	66998-13-0065-5	Sh. Diwan Chand (31.07.2013)	100000/-
6	66998-13-0072-5	Late Sh. Sushil Kumar(25.06.2013)	100000/-
7	66998-13-0083-5	Late Sh. Smt. Kamla(05.05.2011)	33504/-
8	66998-13-0091-8	Sh. Jai Pal Singh(31.01.2015)	5000/-

2014

S.no	PPO No.	Name with DOR/DOD	Gratuity of Amount(Rs.)
1	66998-14-0004-03	Sh. G.S Patraik (31.10.2013)	100000/-
2	66998-14-0005-8	Sh. Ajit Kumar Sindhi(31.01.2014)	100000/-
3	66998-14-0006-2	Sh. Devender Prakash Saxena(30.09.2013)	100000/-
4	66998-14-0019-5	Smt. Asha Rani(28.02.2014)	78540/-
5	66998-14-0020-7	Sh. R.S. Ghawla(28.02.2014)	88030/-
6	66998-14-0027-2	Sh. Raj Kumar(28.02.2014)	97539/-
7	66998-14-0028-5	Late Sh. Hari Kishan(19.11.2013)	23735/-
8	66998-14-0039-3	Sh. Gaje Singh(05.06.2013)	42210/-
9	66998-14-0045-2	Sh. Kishan Lal(05.07.2013)	71000/-
10	66998-14-0049-6	Sh. Udaiver Singh(30.04.2014)	81350/-
11	66998-14-0075-57	Sh. D.B. Shukla(31.07.2014)	100000/-
12	66998-14-0113-8	Sh. Rajan Kant Ver.na(01-11-2014)	100000/-

2015

S.no	PPO No.	Name with DOR/DOD	Gratuity of Amount(Rs.)
1	66998-15-0004-4	Sh. Sunil Kr. Saxena(31.01.2015)	100000/-

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23

B (3) 22

2	66998-15-0005-7	Sh. Subramania Iyer(31.01.2015)	69402/-
3	66998-15-0011-8	Sh. Surya Prakash Dixit (31.01.2015)	100000/-
4	66998-15-0022-0	Sh. Bhaskar Prakash Joshi(31.12.2013)	100000/-
5	66998-15-0041-7	Sh. Sukhdev Singh Sidh (31.03.2015)	100000/-
6	66998-15-0043-9	Late Sh. Shyam Sunder (30.09.2014)	48947/-
7	66998-15-0045-1	Sh. Gurjeet Singh(31.01.2015)	77088/-
8	66998-15-0069-7	Sh. Joginder Chand(30.06.2015)	48535/-
9	66998-15-0075-6	Sh. Suraj Bhan(30.04.2015)	48606/-
10	66998-15-0083-3	Late Sh. Minash Singh(28.10.2014)	32954/-
11	10998-15-0097-6	Sh. Gulab Singh(30.08.2015)	48429/-
12	10998-15-105-0	Late Sh. Satish Mathur(17.07.2015)	135521/-
13	66998-15-0107-2	Late Sh. Jagat Singh(21.04.2015)	11029/-
14	66998-15-117-1	Sh. V.K Sahadeva(30.11.2015)	90590/-
15	66998-15-131-1	Sh. Sat Narain (31.12.2015)	58827/-
16	66998-15-142-5	Sh. Kailash Chander(31.12.2015)	300000/-

2016

S.no	PPO No.	Name with DOR/DOD	Gratuity of Amount(Rs.)
1	66998-16-0001-2	Sh. Ved Prakash Rao(31.01.2016)	100000/-
2	66998-16-0028-7	Smt. Kusum Verma (30.04.2016)	36754/-
3	66998-16-0026-5	Sh. Ram Dhin Mahta(30.04.2016)	52569/-
4	66998-16-0037-3	Sh. Ramesh Timari(30.06.2016)	100000/-
5	66998-16-0053-7	Late Sh. K.K Srivastava(02.09.2015)	100000/-
6	66998-16-0044-1	Late Ramesh Pant	70837/-
7	66998-1600696	Sh. Panchm Lal(30.09.2016)	95895/-
8	669981600661	Late Sh. Raj Kumar(16.04.2016)	82151/-
9	669981600955	Sh. F.O Hashmi (31.12.2016)	200000/-
10	669981600788	Sh. Suresh Kr. Sharma(30.06.2016)	100000/-

The matter may be taken up with the concerned for release of outstanding gratuity under intimation to audit.

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Audit Para No.5

(Ref:- Audit Para 1,1(A),1(B),1(C) dt 08/08/17 and 09/08/17 and Reminder I,II,III & IV dated 10,11,14 & 16 August 2017)

Subject: - Non Production of Records.

The following records for the year 2002-2017 have not been produced to audit:-

1. Contingent advance register(DDOs)
2. Tuition fees register (-do-)
3. LTC register(-do-)
4. LTC Bills (2014-17)(-do-)
5. Medical claim register(-do-)
6. Non Consumable Stock registers (-do-)
7. Tuition fees bill register (-do-)
8. Purchase Files (-do-)
9. Unserviceable/condemnation record(-do-)
10. List of outstanding Cheques.(Pre-Check)

The above mentioned records may be shown to next audit.

(Varun Rahal)
I.A.O. Audit Party No.1

CRS

TAN No.1

(Ref: - Audit Memo No.7 Dated: 17/08/2017)

Subject:-Shortcomings in Stock Register (consumable)

During the test check of stock Register of PAO-X, 2nd floor, Delhi Secretariat, Delhi for the audit period 2011-12 to 2016-17, the following irregularities have been noticed.

Consumable stock registers

1. Annual physical verification of the stock under rule 192 of GFR has not been done.
2. The items issued to the branch/employee has neither been signed by the recipient nor verified by Competent authority e.g. page no.3,4,5,6,7,8,13,14,15,16,20,23,25,26,27,28,29,32,34,36,37,43,45,67,68, 104, & 184 etc,

Needful may be done and show to next audit.



(Varun Rahal)

I.A.O. Audit Party No.1



45

20 19

PART-II


42 18

Part-II
Current Audit Report

During the course of current audit, 17-Audit memo's including 07-record memo's highlighting various irregularities/short comings were issued raising recovery of NIL. As per the reply/compliance shown; 3 memos were settled on the spot and dropped and balance 7 memos have been converted into 6 Paras (including 1 NPR) and 2 TAN which have been incorporated in the current audit report. The details are as under:

S. No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1	Release of Gratuity withheld.	-	Para No.01
2	Non recovery of loan amounting to Rs.477146.34/-	-	Para No.02
3	Non adjustment of Outwards claims.	-	Para No.03
4	Non adjustment of Advance drawn on AC Bills.	-	Para No.04
5	Non adjustment of LTC/Medical and TA bills.	-	Para No.05
6	Non Production Record	-	Para No.06

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **PAO-X (Pay and Accounts Office), Delhi Sachivalaya**, for the period 2017-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.


Sr. Asstt.


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41 17

PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2020)

Para No. 01

(Memo No 11 dt. 12.10.2020)

Subject:- Release of Gratuity withheld.

(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 of Gratuity register of Pay & Accounts office-X for the audit period 2017- 20 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	PPO No.	Name with DOR/DOD	Gratuity of Amount (Rs.)
1.	669981700132	Sh. Mahari Lal, IAS(31/01/2017)	200000/-
2.	NPS	Late. Smt. Indira Devi, Peon(25/04/2015)	22748/-
3.	66991700235	Sh.N.C. Ray, IAS (28/02/2005)	10000/-
4.	669981700318	Late. Sh. Sagar Singh, Labour (20/09/2016)	81600/-
5.	669981700437	Late. Sh. Chander Bhan, Peon (21/08/2014)	26850/-
6.	669981700651	Late. Sh Bhagwan Singh, Ex-constable (24/11/2016)	20000/-
7.	669981700721	Sh. L. R. Meena,Jt. Director	171257/-
8.	669981700673	Late. Sh. Mahender singh, Driver(15/10/2016)	142045/-
9.	669981700848	Sh. Narendra Kumar, IAS(31/07/2017)	200000/-
10.	669981701049	Sh.Jagat Singh,UDC(30/09/2017)	63500/-
11.	669981700651	Late. Sh. Bhagwan Singh, Ex-constable, (21/11/2016)	20000/-
12.	669981701269	Smt. Bala, Sweeper (30/6/2017)	62462/-
13.	669981701355	Sh. N.K.Sharma, IAS (30/06/2017)	200000/-
14.	669981800133	Sh. Harnam Singh, Sweeper (30/11/2016)	64964/-
15.	669981800223	Sh. Jeet Ram (28/02/2018)	64964/-
16.	669981800245	Sh.Vinod Kumar (28/02/2018)	64969/-
17.	669981800267	Sh. Chote Lal Mehta (28/02/2018)	66875/-
18.	669981800353	Sh. Isidor Kirketto, Ballif (31/01/2018)	59600/-
19.	669981800397	Sh. Shri Kant Pandey, Driver (30/04/2018)	63063/-
20.	669981800616	Late. Sh. Devendra Kumar, ASO (09/03/2018)	200000/-
21.	669981800715	Sh. Nanak Chand, Lib. Attendant (31/05/2018)	70267/-
22.	669981800786	Sh. Naval Singh, Sweeper (31/07/2018)	57804/-
23.	669981800849	Sh. S.S. Ghankrokta, IAS(30/09/2016)	224139/-
24.	669981800896	Sh. Khem Chand, Sr. Asstt.(30/04/2018)	32959/-
25.	669982000192	Sh. B. R. Singh, IAS (31/01/2020)	600000/-

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Besides above, as per previous audit period 2012-17, pending cases of gratuity amount withheld are as under:-

(2012)

S.No.	PPO NO.	Name with DOR/DOD	Gratuity Amount (Rs)
1.	66998-12-0001-6	Sh. Pratap Singh (31.01.2011)	1000/-
2.	66998-12-0002-9	Sh. Anilwsan (30.11.2011)	2220/-
3.	66998-12-0003-8	Sh. Vijay Khanna (30.11.2011)	2270/-
4.	66998-12-0004-1	Sh. Prehlad (31.12.2011)	1000/-
5.	66998-12-0009-4	Sh. Raj Singh (31.10.2011)	2220/-
6.	66998-12-0011-5	Sh. Umed Singh(30.09.2011)	1000/-
7.	66998-12-0013-7	Late Sh. Prem Chand Mehta (19.08.2011)	50786/-
8.	66998-12-0025-2	Sh. Ramashankar Prasad (29.02.2012)	2220/-
9.	66998-12-0032-2	Sh. Shantilal (30.11.2011)	2200/-
10.	66998-12-0040-3	Sh. Amar Pal (31.01.2011)	15000/-
11.	66998-12-0041-0	Sh. Virender Kr. (31.03.2012)	56670/-
12.	66998-12-0043-2	Sh. Bhagmal Chand (31.03.2012)	2220/-
13.	66998-12-0048-1	Smt. Ramkali (31.03.2013)	100000/-
14.	66998-12-0055-5	Sh. Ram Prakash (30.04.2012)	10000/-
15.	66998-12-0056-8	Sh. D. P. Singh(30.04.2012)	2220/-
16.	66998-12-0069-0	Sh. Hira Saxena (31.05.2012)	7501/-
17.	66998-12-0082-1	Sh. Satbir Singh (30.06.2012)	1000/-
18.	66998-12-0080-9	Sh. Vinod Joseph(30.06.2012)	29931/-
19.	66998-12-0072-6	Sh. K. S Mehra(30.06.2012)	100000/-
20.	66998-12-0088-7	Sh. S. C. Bhardwaj (31.12.2011)	32000/-
21.	66998-12-111-8	Late Sh. Damar Bahadur	17482/-
22.	66998-12-0121-5	Sh. R Chander Mohan (31.10.2012)	47727/-
23.	66998-12-0129-3	Sh. Shyam Lal (30.11.2012)	1000/-
24.	66998-12-0131-6	Late Sh. Umed Singh(Vol Retd..30.03.2011)	1000/-
25.	66998-2-0134-1	Sh. Vijay Singh (Vol Retd. 22.05.2012)	800000/-
26.	66998-12-043-9	Sh. Rakesh Mehta (Vol Retd. 30.03.2011)	150000/-
27.	66998-12-0146-2	Sh. B. K. Tiwari(31.12.2012)	96236/-
28.	66998-12-0148-4	Smt. Shanta (31.12.2012)	14599/-

(2013)

S.No.	PPO NO.	Name with DOR/DOD	Gratuity of amount (Rs.)
1.	66998-13-0024-0	Late Sh. Chandhka Yadav(06.10.2012)	26876/-
2.	66998-13-0037-0	Late Sh. Vikram Mahta (08.10.2012)	72937/-
3.	66998-13-0039-2	Sh. Dwarka Parshad Dhawak(30.04.2013)	59144/-
4.	66998-13-0065-5	Sh. Diwan Chand (31.07.2013)	100000/-
5.	66998-13-0072-5	Late Sh. Sushil Kumar (25.06.2013)	100000/-
6.	66998-13-0083-5	Late Smt Kamla (05.05.2011)	33504/-
7.	66998-13-0091-8	Sh. Jai Pal Singh (31.01.2015)	5000/-

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(2014)

39
15

S.No.	PPO NO.	Name with DOR/DOD	Gratuity of amount (Rs.)
1.	66998-14-0004-03	Sh. G. S. Patnaik (31.10.2013)	100000/-
2.	66998-14-0005-8	Sh. Ajit Kumar Sindhi(31.01.2014)	100000/-
3.	66998-14-0006-2	Sh. Devander Prakash Saxena(30.09.2013)	100000/-
4.	66998-14-0019-5	Smt. Asha Rani (28-02-2014)	78540/-
5.	66998-14-0020-7	Sh. R.S. Chawla (28-02-2014)	88030/-
6.	66998-14-0027-2	Sh. Raj Kumar (28-02-2014)	97539/-
7.	66998-14-0028-5	Late Sh. Hari Kishan (19-11-2013)	23735/-
8.	66998-14-0039-3	Sh. Gaje Singh (05-06-2013)	42210/-
9.	66998-14-0045-2	Sh. Kishan Lal (05-07-2013)	71000/-
10.	66998-14-0049-6	Sh. Udaiver Singh (30-04-2014)	81350/-
11.	66998-14-0075-57	Sh. D.B. Shukla(31-07-2014)	100000/-
12.	66998-14-0113-8	Sh. Rajan Kant Verma (01-11-2014)	100000/-

(2015)

S.No.	PPO NO.	Name with DOR/DOD	Gratuity of amount (Rs.)
1.	66998-15-0004-4	Sh. Sunil Kr. Saxena (31.01.2015)	100000/-
2.	66998-15-0005-7	Sh. Subramania Iyer (31.01.2015)	69402/-
3.	66998-15-0011-8	Sh. Surya Prakash Dixit (31.01.2015)	100000/-
4.	66998-15-0022-0	Sh. Bhaskar Prakash Joshi (31.12.2013)	100000/-
5.	66998-15-0041-7	Sh. Sukdev Singh Sidhu (31.02.2015)	100000/-
6.	66998-15-0043-9	Late Sh. Shyam Sunder (30.09.2014)	48947/-
7.	66998-15-0045-1	Sh. Gurjeet Singh (31.01.2015)	77088/-
8.	66998-15-0069-7	Sh. Joginder Chand (30.06.2015)	48535/-
9.	66998-15-0075-6	Sh. Suraj Bhan (30.04.2015)	48606/-
10.	66998-15-0083-3	Late Sh. Minash Singh(28.10.2014)	32954/-
11.	10998-15-0097-6	Sh. Gulab singh (30.08.2015)	48429/-
12.	10998-15-105-0	Late Sh. Satish Mathur (17.07.2015)	35521/-
13.	66998-15-0107-2	Late Sh. Jagat Singh (21.04.2015)	11029/-
14.	66998-15-117-1	Sh. V.K Sahadeva (30.11.2015)	90590/-
15.	66998-15-131-1	Sh. Sat Narain (31.12.2015)	58827/-
16.	66998-15-142-5	Sh. Kailash Chander (31.12.2015)	300000/-

(2016)

S.No.	PPO NO.	Name with DOR/DOD	Gratuity of amount (Rs.)
1.	66998-16-0001-2	Sh. Ved Prakash Rao(31.01.2016)	100000/-
2.	66998-16-0028-7	Smt. Kusum Verma (30.04.2016)	36754/-
3.	66998-16-0026-5	Sh. Ram Dhin Mahta (30.04.2016)	52569/-
4.	66998-16-0037-3	Sh. Ramesh Timari (30.06.2016)	100000/-
5.	66998-16-0044-1	Late Ramesh Pant	70837/-
6.	66998-16-0066-1	Late Sh. Raj Kumar (16.04.2016)	82151/-
7.	66998-16-0095-5	Sh. F. O Hashmi (31.12.2016)	200000/-

The Matter may be taken up with the concerned for release of outstanding gratuity under intimation to Audit.



38
14

Para No. 02

(Memo No 13 dt.14.10.2020)

Sub: - Non recovery of loan amounting to Rs.477146.34/-(In Lakhs)

(A) During the test check of audit of PAO-X during the period 2017-2020, it was observed that a sum of Rs.477146.34/- loan given to various agencies as mentioned below is outstanding unadjusted as on 31.03.2020:-

S.No.	Name of Agency	Total loan outstanding as on 31/3/2020 (In Lakhs)
1	DSCFDC	6981.94
2	DSCSC	436.34
3	DFC	3300.00
4	DTL	22666.67
5	DPCL	332639.00
6	PPCL	78378.40
7	IPGCL	32743.99
TOTAL		477146.34

It has been observed that most of the agencies have not repaid the principal amount after the moratorium period and also interest is not being paid by the above agencies whereas in accordance to the provisions of GFR 220(viii) the accounts officer who maintains the detailed accounts of loans should issue notices in form GFR-36 to the loanee a month in advance of the due date of the repayment of any installment of the principal or interest there on.

Further as per GFR228(2), any default in the payment of interest upon a loan or in the repayment of Principal, shall be Promptly reported by the accounts officer, to the authority which sanctioned the loan.

Efforts may be taken to recover the above loan from the concerned Departments under intimation to the Audit.

(B) Old Para No.03(2012-2017 taken as fresh)

During the course of audit of accounts for the year 2012-17 in r/o Pay & Accounts Office-X it is observed that a sum of Rs. 640564.3 Lakhs is outstanding which was given to Delhi Schedule Caste Financial Development Corporation (DSCFDC), Delhi State Civil Supplies Corporation Ltd. (DSCSC), Delhi Financial Corporation (DFC), Delhi Transco Ltd.(DTL), Delhi Power Corporation Ltd. (DPCL), Pragati Power Corporation Ltd. (PPCL) and Indraprastha Power Generation Co. Ltd (IPGCL). The details of Loan as on 31/03/17 are as under:-

Name of the Agency	Total Loan O/S (In Lakhs)
DSCFDC	1381.94
DSCSC	436.34
DFC	3300
DTL	101921
DPCL	332639
PPCL	137997
IPGCL	51800
IPGCL(Transferred from PAO-VI)	11089

12

27/ 13/

It has been noticed that none of the Agencies has repaid the principal amount after the Moratorium period. As per the terms and conditions the interest has to be paid even during the Moratorium period, but the interest also is not being received. As per the provisions of GFR220(viii), the Accounts Officer who maintains the detailed accounts of loans should issue notices in Form GFR-36 to the loanee a month in advance of the due date or the repayment of any installment of the principal and or interest thereon.

Further as per GR 228(2), any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the accounts Officer, to the authority which sanctioned the loan.

The matter may be taken up with the authorities concerned as well as loanee agencies for the recovery of loan & interest under intimation to audit.

(C) Old Para No.02 (2009-12 taken as fresh)

During the course of audit of accounts for the years 2009-10 to 2011-12 in r/o PAO-X, GNCT of Delhi, it was observed that a sum of Rs.1695.47 crores was given to DSCSC, DSCFDC, DTL, IPGCL, PPCL and DFC for running various schemes. The details of loan as on date are as under:

1. Delhi SC/ST/OBC/Minority/Handicap Financial & Development Corporation Rs. 13,56,94,000 plus interest Rs. 51,14,000.
2. Delhi State Civil Supply Corporation Rs.4,36,34,000 plus interest Rs.7,23,37,096.
3. Delhi Transco Limited Rs.591,53,33,333.
4. Indraprastha Gas Corporation Limited Rs.200,00,00,000 plus interest Rs.21,00,00,000.
5. Pragati Power Corporation Limited Rs.486,00,00,000 Plus interest Rs.31,50,00,000.
6. Delhi Financial Corporation Rs.400,00,00,000.

It has been noticed that none of the agencies has repaid the principal amount after the Moratorium period. As per the terms & conditions, the interest has to be paid even during the Moratorium period, but the interest also is not being received- as per the provisions of GFR 220(viii), the accounts officer who maintains the detailed accounts of loans should issue notices in form GFr-36 to the loanee a month in advance of the due date or the repayment of any installment of the principal and / or interest thereon.

Further as per GFR228(2), any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the Accounts Officer, to the authority which sanctioned the loan.

Scrutiny of the records revealed that no such action was taken by the PAO bringing the defaults in repayment of loan or payment of interest to the notice of the sanctioning authorities.

The matter may be brought to the notice of higher authorities concerned to take up the matter with the sanctioning authorities as well as loanee agencies for the recovery of loan & interest under intimation to audit.

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Para 3

(Memo No 14 dt. 14.10.2020)

Sub: Non adjustment of Outwards claims.

On the test check of outward claim registers during the period of audit of PAO-X, it was found that the following outward claims are not found adjusted till date:

Outward Claims		
Year of the claim	Name of the Department on whom outward claim raised	Amount
2013-2014	Sr. A.O. (PC-1) office of Chief controller of Accounts M/o External Affairs.	53327/-
2017-2018	DDA, Vikas Bhawan.	211624/-
2017-2018	Supply Division, Department of commerce and Industry GOI.	24629/-
2019-2020	PAO, Department of commerce and ministry of Textile, Udyog Bhawan.	72409/-
2019-2020	PAO, Department of commerce and ministry of Textile, Udyog Bhawan.	310353/-
2019-2020	PAO, Department of ministry of Home affairs, New Delhi.	294817/-
2019-2020	PAO, Department of ministry of Home affairs, New Delhi.	395699/-

The matter may be taken up with concerned for settlement of the above claims under intimation to the audit.

Para No.04

(Memo No.16 Dt.:16/10/2020)

Sub: Non adjustment of Advance drawn on AC Bills.

During the test check of records relating to advances from contingent fund to various DDOs as mention below during the audit period it was observed that an amount of Rs.1,26,82,61,455/- lying unadjusted till date. As per the Para 4.19.2 of the Civil Accounts Manual, the cases in which the detailed contingent bill is not presented within one month from the date of drawl, should be reported to the controlling officer/Head of the Department and further contingent advance should not be entertained unless the previous advance is adjusted whereas the contingent advances were paid without adjusting the previous advances.

Sr. No.	Name of the Department	Amount
1.	GAD	68191632/-
2.	SC/ST/OBC	385613/-
3.	Power	11875/-
4.	Planning	226323/-
5.	Weight & Measurement	98000/-



6.	POMC	425500/-
7.	Environment Department	6075/-
8.	DDC	68275/-
9.	JD(Agriculture)	610000/-
10.	Rehabilitation	114900/-
11.	DSSSB	263283882/-
12.	Audit	99783/-
13.	Forest	55293200/-
14.	Urban Development	810890850/-
15.	D.C. (ND)	4703841/-
16.	D.I.T	429403/-
17.	F& S(HQ)	17539758/-
18.	Consumer Affairs	100000/-
19.	Gurudwara Election	11746/-
20.	Law	51794/-
21.	L&B (HQ)	2440605/-
22.	F&S(ND)	-
23.	Prohibition	15408/-
24.	Comm. Disability	149392/-
25.	Jt. CEO	43113600/-
TOTAL		1268261455/-

The advance may be adjusted/settled expeditiously in consultation with the departments concerned in the light of Para 4.19.2 of CAM under intimation to the Audit.

(B) Old Para No.1 (2012-2017 taken as fresh)

During the test check record of pay & Account office-X during the period (2012-13 to 2016-2017), it is observed that an amount of Rs. 89,02,24,081/- is lying unadjusted on account of AC Bills. As per the 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 Central Government Account (Receipt & Payments)

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Rules, 1983 should be reported to the controlling officer and thereafter, if necessary, the matter should be reported first to the Head of the Department and that failing to produce the described result, the matter should be reported to the Pr. Account Office.

Further as per item at Sl. No 23 of Delegation of Financial Powers to Head of Departments and Heads of offices issued by financial Department states that 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:-

1. Expenditure sanction of the competent authority is obtained.
2. No previous advance is outstanding.
3. The amount of advance drawl is rendered to PAO concerned within one month from the date of drawl of advance.

As per pending AC bills report for the month of March 2017 provided by PAO it has been observed that advances amounting to Rs. 890224081/- is still lying unadjusted by various DDO's.

These advances may be adjusted/settled expeditiously inter acting with the departments concerned in the light o para4.19.2 of the civil Account Manual under intimation to audit.

(C) Old Para No.04 (2009-2012 taken as fresh)

As per provision of the General Financial Rules no. 29(1)&(2), the Head of Office may Sanction advances for purchase of goods or services or any other special purpose needed for the management of the office, subject to the condition that the adjusted bill along with the balance if any shall be submitted within fifteen days of the drawl of advance. The test check of the auditable records revealed that a sum of Rs. 61,32crores have been drawn on abstract contingent Bills during the period from 2002-03 to 31.03.2012 by the different departments which are yet to be adjusted through submission of Detailed Contingent Bills. The details of the AC bills are as under:

S.No.	Name of the Department	Amount unadjusted
1.	GAD	10195824
2.	State Commission	77035
3.	SC/ST/OBC	242290
4.	DC(East)	3465575
5.	Weight & Measure	296713
6.	JD(AGR)	11672
7.	DSSSB	7498814
8.	Environment	1828483
9.	Department of IT	4253935
10.	Small Savings	587169

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11.	L&B	1348775
12.	Forest	971474
13.	OBC Commission	290250
14.	Law Officers	106827
15.	Urban Development	2577657
16.	F&S	305590
17.	F&S New Delhi	25228
18.	Audit	1110
19.	Comm. for Disability	2148
20.	JT CEO(ND)	1131284
21.	DC New Delhi	2394866
22.	Consumer Affairs	110670
23.	Sales Tax	31920400
24.	Excise	59590
25.	Art & Culture	145269
26.	College of Arts	250000
27.	Chit Fund	35395
28.	H&FW	18600
29.	PAO XVI	887300
30.	PGC	1772100
31.	AR Department	400000
Total		73212043

Immediate steps may be taken to get the above said advances adjusted under intimation to audit.

Para No. 05

(Memo No.17 Dt.:20/10/2020)

Sub: Non adjustment of LTC/Medical and TA bills.

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During the test check of LTC, Medical and TA advance register of Departments under payment control of Pay and Account-X during of the audit period 2017- 2018 to 2019- 2020 it was noticed that an amount of Rs. 10137790/- is lying unadjusted till date. As per CCS LTC Rules 15(vi), when an advance is drawn by a Govt. servant, should be adjusted within one month from the dated of completion of inward journey, but it was observed that the following LTC Advances were not settled so far including TA and Medical Advance Drawn:

S.No	Bill No.	Date	Amount	Deptt.
1.	298	05.11.2018	53570	H& FW
2.	410	19.01.2018	21573	Collage of Arts
3.	414	22.01.2018	14213	Collage of Arts
4.	415	22.01.2018	14213	Collage of Arts
5.	411	19.01.2018	21573	Collage of Arts
6.	412	19.01.2018	21573	Collage of Arts
7.	406	19.01.2018	21420	Collage of Arts
8.	344	28.11.2018	20570	Collage of Arts
9.	345	28.11.2018	20570	Collage of Arts
10.	346	28.11.2018	20570	Collage of Arts
11.	347	03.12.2018	13086	Collage of Arts
12.	351	03.12.2018	13086	Collage of Arts
13.	446	21.01.2019	69800	Collage of Arts
14.	1016	04.07.2017	60030	T&T
15.	981	28.06.2017	7723	T&T
16.	1459	28.08.2017	93565	T&T
17.	2057	16.10.2017	81195	T&T
18.	2365	17.11.2017	3953	T&T
19.	2626	19.12.2017	188720	T&T
20.	151	12.04.2018	87135	T&T
21.	195	17.04.2018	58500	T&T
22.	463	18.05.2018	94252	T&T
23.	533	29.05.2018	13953	T&T
24.	1218	04.09.2018	405675	T&T
25.	1308	11.09.2018	16000	T&T
26.	1346	28.09.2018	311581	T&T
27.	1165	21.08.2018	232200	T&T
28.	1904	29.11.2018	273730	T&T
29.	1935	05.12.2018	153900	T&T
30.	1936	05.12.2018	153900	T&T
31.	63	05.04.2019	516600	T&T
32.	454	22.05.2019	28800	T&T
33.	1133	29.08.2019	270000	T&T
34.	1299	20.09.2019	103320	T&T
35.	1337	04.10.2019	26000	T&T
36.	1326	03.10.2019	154044	T&T
37.	1505	23.10.2019	317430	T&T
38.	1903	13.12.2019	220000	T&T
39.	2260	18.02.2020	48546	T&T
40.	560	20.02.2020	39755	T&T
41.	1353	03.03.2020	59000	T&T
42.	621	23.10.2017	82568	Excise
43.	707	21.11.2017	67789	Excise
44.	709		93498	Excise
45.	804	18.12.2017	123998	Excise
46.	193	11.06.2018	83800	Excise

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47.	612	30.11.2018	19800	Excise
48.	293	16.07.2019	186294	Excise
49.	243	19.12.2017	58388	Lokayukta
50.	283	12.12.2018	11675	Lokayukta
51.	84	14.05.2018	127606	DC (East)
52.	128	03.06.2019	43506	DC (East)
53.	265	22.08.2019	132008	DC (East)
54.	689	29.11.2017	50000	UD
55.	387	07.09.2018	108429	UD
56.	390	10.09.2018	171765	UD
57.	396	11.09.2018	28936	UD
58.	357	30.11.2018	33015	UD
59.	355	30.11.2018	46800	UD
60.	168	01.07.2019	28000	UD
61.	300	03.09.2019	135117	UD
62.	358	31.10.2019	60000	UD
63.	535	17.12.2019	36600	UD
64.	167	06.07.2017	120000	EP Cell/L&B
65.	371	18.12.2019	146000	EP Cell/L&B
66.	168	04.07.2017	135000	F & S(HQ)
67.	716	--	36900	F & S(HQ)
68.	69	05.06.2017	98334	DC (ND)
69.	532	14.11.2017	190000	DC (ND)
70.	584	06.12.2017	14976	DC (ND)
71.	75	14.05.2019	140000	DC (ND)
72.	29	02.06.2017	96000	Prohibition
73.	688	22.02.2017	12000	Forest
74.	300	18.09.2017	380700	Forest
75.	376	15.11.2018	55850	Forest
76.	432	26.12.2018	97034	Forest
77.	257	11.09.2019	28760	Forest
78.	501	28.02.2020	146772	Forest
79.	28	16.04.2018	88657	L&B
80.	195	14.06.2018	20448	L&B
81.	7	11.04.2017	145476	DIT
82.	187	12.12.2018	40000	DIT
83.	75	07.08.2019	13850	DIT
84.	696	22.03.2019	25000	F&S (ND)
85.		25.10.2019	211500	Gurudwara Election
86.	207	03.10.2019	109800	LAW
87.	255	14.10.2019	41300	LAW
88.	60	22.11.2019	59206	Plant Protection
89.	35	20.05.2019	137412	PO(IADP)
90.	1437	31.07.2017	48604	GAD
91.	1717	28.08.2017	54600	GAD
92.	1355	27.03.2018	48683	GAD
93.	706	22.05.2018	130600	GAD
94.	1227	19.07.2018	5400	GAD
95.	1228	19.07.2018	128600	GAD
96.	2103	14.11.2018	47000	GAD
97.	2116	15.11.2018	44638	GAD
98.	2527	21.12.2018	51300	GAD
99.	2573	28.02.2018	56128	GAD
100.	3197	08.03.2019	71414	GAD
101.	3198	08.03.2019	65539	GAD

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102.	364	20.07.2017	153655	DSSSB
103.	862	30.11.2017	100000	DSSSB
104.	128	16.08.2017	57060	Rehabilitation
105.	242	05.12.2018	2101	Environment
106.	134	17.10.2017	92398	JDA
107.	51	24.05.2018	24935	State Commission
108.	263		137000	Power
109.	183	23.09.2019	152244	Planning
Total			10137790	

The matter may be taken up with the respective department to settle the pending LTC Medical and TA Advances under intimation to the Audit.

(B) Old Para No.2 (2012-2017 taken as fresh)

During the test check of auditable record of Pay & Accounts Office-X for the audit period 2012-2013 to 2016-2017 it is noticed that an amount of Rs.2509050/- is lying unadjusted on account of LTC/Medical and TA advances which was drawn by the officials of various Department attached with PAO-X. As per CCS LTC Rules 15(vi), when an advance is drawn by a Govt. servant, the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it come to notice that adjustment bills of LTC Advances drawn b the DDO's attached with PAO-X has not submitted LTC/Medical and TA Adjustment bills. Detail is as under:-

S.No	Bill No.	Date	Amount	Deptt.
1.	MED-210	08/07/2013	149500	DSSSB
2.	MED-176	17/6	36374	DD(H)
3.	TA-315	4/11	50000	W&M
4.	LTC-182	27/1/14	98000	State Comm.
5.	LTC-158	1/5/14	83219	L&B
6.	LTC-204	6/6/14	66175	L&B
7.	LTC-433	12/8/14	18000	UD
8.	LTC-331	11/11/14	150000	LAW
9.	LTC-122	24/5/14	82000	EAST
10.	LTC-62	23/6/14	25650	AR
11.	LTC-54	1/5/15	14960	UD
12.	LTC-527	22/9/16	9504	UD
13.	LTC-901	1/2/17	197248	UD
14.	LTC-359	17/8/16	114480	F&S
15.	LTC-658	16/12	9970	F&S
16.	LTC-233	2016-17	83277	L&B
17.	LTC-318	9/9/15	12000	AUDIT
18.	LTC-995	8/3/17	117828	AUDIT
19.	LTC-175	22/6/16	61621	DC(ND)
20.	MED-118	2/6/15	167000	Forest
21.	TA-246	6/8/15	15000	Forest
22.	MED-404	2/11/15	27900	Forest
23.	MED-495	26/1/16	90000	Forest
24.	691	2/3/16	2850000	Forest
25.	MED-31	21/4/16	157000	Forest
26.	TA-293	11/8/16	373000	Forest

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27.	TA-469	22/11/16	39600	Forest
28.	MED-671	16/12/16	135000	Forest
29.	LTC-99	7/9/15	130496	DIT
30.	LTC-7	11/4/16	145476	DIT
31.	TA-58	1/5/12	10800	DSSSB
32.	TA-59	1/5/12	55080	DSSSB
33.	MED-99	17/5/12	106000	DSSSB
34.	LTC-264	26/4/12	58687	GAD
35.	LTC-175	18/7/12	33600	GAD
36.	LTC-1964	5/10/12	10800	GAD
37.	LTC-2102	12/10/12	76000	GAD
38.	TA-2441	9/11/12	44382	GAD
39.	LTC-2496	19/11/12	154800	GAD
40.	LTC-3277	7/1/13	70000	GAD
41.	223	3/7/12	270000	DD(H)
42.	MED-255	26/7/12	180000	DD(H)
43.	TA-272	7/8/12	7500	DD(H)
44.	MED-305	28/8/12	270000	DD(H)
45.	MED-138	8/7/13	450000	W&M
46.	LTC-895	12/6/13	3420	GAD
47.	LTC-1010	21/6/13	49468	GAD
48.	TA-2816	20/12/13	120000	GAD
49.	LTC-2899	26/12/13	72171	GAD
50.	LTC-609	31/1/14	48600	SC/ST/OBC
51.	LTC-53	6/6/16	158270	STATE COMM.
52.	LTC-409	26/12/16	100000	LAW
53.	LTC-323	28/4/14	49000	GAD
54.	LTC-561	15/5/14	66175	GAD
55.	LTC-562	15/5/14	66500	GAD
56.	LTC-637	20/5/14	33088	GAD
57.	LTC-638	20/5/14	66175	GAD
58.	LTC-720	26/5/14	33000	GAD
59.	LTC-1347	24/7/14	13528	GAD
60.	TA-1828	12/9/14	205006	GAD
61.	LTC-2795	15/12/14	56354	GAD
62.	TA-374	26/8/14	7101	DD(H)
63.	LTC-92	11/6/14	65520	SC/ST/OBC
64.	TA-845	4/2/15	12302	DSSSB
65.	LTC-75	22/5/15	48556	PLANNING
66.	LTC-60	13/6/16	6000	ENVIRONMENT
67.	LTC-271	6/3/16	89071	ENVIRONMENT
68.	LTC-291	19/10/15	145810	W & M
69.	LTC-279	20/11/15	49631	REHAB
70.	LTC-300	27/11/15	49631	REHAB
71.	LTC-362	4/3/16	132376	REHAB
72.	MED-85	3/4/14	41225	T&T
73.	LTC-213	12/4/14	90256	T&T
74.	LTC-32	16/4	44600	T&T
75.	LTC-370	6/5	66600	T&T
76.	LTC-381	6/5/14	49950	T&T
77.	LTC-465	12/5	66900	T&T
78.	LTC-596	26/15	49950	T&T

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79.	MED-492	13/5	213455	T&T
80.	LTC-881	30/6	66600	T&T
81.	LTC-967	9/7/14	166180	T&T
82.	TA-950	4/7	5400	T&T
83.	MED-1251	12/8	52745	T&T
84.	TA-1311	29/8/14	22752	T&T
85.	MED-1407	8/9	44270	T&T
86.	LTC-1456	19/9/14	47835	T&T
87.	MED-1754	22/10/14	287532	T&T
88.	2097	8/12	59400	T&T
89.	2176	16/12	52200	T&T
90.	LTC-2204	22/12	5401	T&T
91.	LTC-2359	12/1	90000	T&T
92.	LTC-2802	20/3/15	122400	T&T
93.	MED-159	20/4	625008	T&T
94.	LTC-646	11/6/15	72230	T&T
95.	TA-1102	19/8/15	14850	T&T
96.	TA-1103	19/8/15	4590	T&T
97.	TA-1104	19/8/15	4590	T&T
98.	TA-1105	19/8/15	4590	T&T
99.	TA-1106	19/8/15	4590	T&T
100.	LTC-1136	21/8	60934	T&T
101.	MED-1165	25/8	45571	T&T
102.	LTC-1175	26/8	31216	T&T
103.	MED-1355	9/9/15	16723	T&T
104.	TA-1440	24/9	20000	T&T
105.	LTC-1538	8/10/15	66175	T&T
106.	TA-1525	6/10/15	20000	T&T
107.	LTC-1775	3/11	14400	T&T
108.	524	21/1/16	8982	T&T
109.	TA-598	4/3	118985	T&T
110.	LTC-89	24/9/14	100456	LOKAYUKTA
111.	LC-74	28/5/14	33000	H&FW
112.	LTC-224	13/10	148993	H&FW
113.	TA-462	31/3/16	17100	H&FW
114.	LTC-64	17/4/14	10080	PAO-XV
115.	LTC-83	16/9/14	59400	PAO-XV
116.	LTC-77	1/7/15	121219	AR
117.	165	7/10	9171	AR
118.	ME190D	26/10/15	120240	AR
119.	TA-2295	29/12	20000	T&T
120.	LTC-2869	16/2	58500	T&T
121.	LTC-2994	2/3/16	13500	T&T
TOTAL			12509050	

The matter may be taken up with the respective departments requesting them to submit the adjustment bills of LTC/Medical and TA bills within the period as prescribed under intimation to audit.

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(C) Old Para No.03(2009-12 taken as fresh)

During the test check of auditable record of O/o PAOX, GNCT of Delhi, for audit period 2009-12, it came to notice that LTC/Medical advances have been draen by the officers/officials of various DDO's attached with PAO 10, GNCT of Delhi.

As per CCS LTC Rule15(vi), when an advance has been drawn by a govt. servant, the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it came to notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-11, has not submitted LTC Adjustment bills. Detail is as under:-

S.No	PAO ref. no.	Bill no.	Amount	Name of the department
1.	1/13.05.09	TA/104/13.05.09	3000	Excise
2.	1/02.06.09	LTC/163/2.06.09	100000	Excise
3.	1/21.08.09	TA/400/21.08.09	50000	Excise
4.	1/27.10.09	TA/632/27.10.09	40000	Excise
5.	1/11.11.09	LTC/426/9.11.09	10500	College of Arts
6.	1/21.12.09	LTC/522/17.12.09	10000	College of Arts
7.	1/11.11.10	LTC/129/10.11.10	8200	PAO XXII
8.	1/24.07.09	TA/31/22.12.09	4100	Plant Protection
9.	01/4.08.09	TA/31/22.12.09	31500	H & FW
10.	01/18.02.10	MED/500/18.02.10	271500	H & FW
11.	3/20.07.07	LTC/1140/17.07.09	45090	Trade & Taxes
12.	2/9.11.09	LTC/2237/6.11.09	17350	Trade & Taxes
13.	3/15.04.10	LTC/167/12.04.10	14500	Trade & Taxes
14.	2/9.08.10	MED/1033/5.08.10	386178	Trade & Taxes
15.	2/3.09.10	LTC/1258/31.08.10	19800	Trade & Taxes
16.	13/23.09.10	LTC/1503/21.09.10	61000	Trade & Taxes
17.	117/28.09.10	TA/1548/28.09.10	75000	Trade & Taxes
18.	2/2.11.10	LTC/1927/1.11.10	57000	Trade & Taxes
19.	1/22.04.10	LTC/42/20.01.10	12400	H & FW
20.	1/31.03.10	LTC/380/30.03.10	17000	PGC
21.	c/24147	LTC/734/10.02.10	38000	Audit
22.	c/24149	LTC/735/10.02.10	38000	Audit
23.	Nil	LTC/777/2.03.10	63750	Audit
24.	c/4544	LTC/76	20000	F&S
25.	c/11424	MED/348/8.09.09	15840	Audit
26.	c/11515	LTC/420/07.09.09	9882	Urban Dev.
27.	c/17790	LTC/679/19.11.09	7040	Urban Dev.
28.	10/20.09.10	MED/427/16.09.10	48240	Audit
29.	c/7078	LTC/278/2.07.10	18000	F&S
30.	c/8564	LTC/339/22./07.10	40482	F&S
31.	c/9570	LTC/283/08.08.11	17636	Audit
32.	c/13842	LTC/386/30.09.11	59000	Audit
33.	c/17231	LTC/513/14.11.11	16524	Audit

The matter may be taken up with the respective departments to submit the adjustment bills of LTC under intimation to audit.

M

Para No.06

Subject : Non production of Record

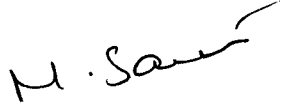
The following Record for the year 2002-2020 have not been provided/maintained:-
(2002-2017)

1. Contingent Advance Register (DDOs).
2. Tuition Fees register (DDOs).
3. LTC register (DDOs).
4. LTC Bill (2014-2017) (DDOs).
5. Medical claim register (DDOs).
6. Non- consumable stock registers.
7. Tuition fee bill register
8. Purchase files
9. Unserviceable/condemnation record
10. List of outstanding Cheques.(Pre-check).

(2017-2020)

1. Contingent Advance Register (DDOs).
2. Tuition Fees register(DDOs).
3. LTC register (DDOs).
4. LTC Bill (DDOs).
5. Tuition fee bill register (DDOs).
6. Purchase files (DDOs).
7. Unserviceable/condemnation record (DDOs).
8. Income Tax record (2017-2018) (DDOs).
9. List of outstanding Cheques.(Pre-check).
10. New Pension Scheme Record (Pre-Check).
11. Grant in Aid Record (Pre-Check).

The above mentioned records may be shown to the next audit


(Smt. M. Savithri)
Inspecting Audit Officer
Audit Party No. V

Test Audit Note
(01.04.2017 - 31.03.2020)

TAN No. 01

(Memo No. 08 dt.09.10.2020)

Subject:- Shortcoming in Pay Bill Registers.

During the test check of the PBRs maintained by the PAO-X (Pay and Accounts Office), for the audit period 2017-18 to 2019-20 following shortcoming have been noticed:-

1. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year (2019-20).
3. Over writing/cutting are found in PBR and not attested by DDO.

The shortcoming mentioned above may also rectify under intimation to audit.

TAN No. 02

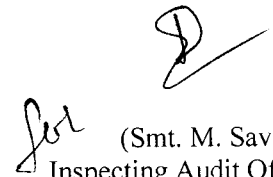
(Memo No. 10 dt.12.10.2020)

Sub: Discrepancies in maintaining Service Book.

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

1. Latest Nomination forms are not attached.
2. Latest Photograph is not pasted most of the service book.
3. AADHAAR No. not entered in Service book of all employees of department.
4. As per Rule 32(1) and GID (4) of CCS Pension Rule, the Head of Office in consultation with the Accounts officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 year before the date of retirement of an employee whereas this certificate has not been found issued in case of any of the official by the HOO.
5. Leave account incomplete in most of the cases.

Reasons for improper maintenance of Service book may please be elucidated to audit. The shortcoming mentioned above may also rectify under intimation to the next audit.


(Smt. M. Savithri)
Inspecting Audit Officer
Audit Party No. V