

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

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Sub: - Audit report of Office of Pay & Accounts Officer, Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi for the period 2017-2022.

INTRODUCTION:-

The I.A.R. on the accounts of Pay & Accounts Officer, Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi for the period 2017-2022 was conducted by field audit party no.-II comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Jai Prakash, AAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 25/04/2022 to 04/05/2022 (7 working days).

AIMS AND OBJECTIVES

Pay & Account Office-XV is located in MRD Block of LNJP Hospital, Govt. of NCT of Delhi. It makes arrangements of pay & allowances for 49 DDOs i.e. Hospitals/DCO (Central)Distt. (Central), Dte. of Education, Food & Supplies. Dte. Of Social Welfare, Schools and PAO-X. The Pay & Accounts Office has three sections.

1. Pre-check Section. The pre-check section of PAO deals with passing of all types of bills including salaries, contingencies advance bill etc. and issuance of cheques to the concerned authority/DDO/party. This section is also sending ECS/GEPG/PFMS to State Bank of India respectively.
2. Accounts section: - The Accounts section deals with consolidation of accounts of Monthly basis and sending its monthly accounts to Principal Accounts Office. The Section is also reconciling the expenditure/receipt with concerned DDOs.
3. Pension Section:- Pension Section deals with scrutiny of pension/family pension Cases and revision cases and issuance of pension authority and PPO to the DDO/CPAO. It also deals with processing of bills relating to DCRG/Commutation Etc. The section is also dealing with administration of the PAO which includes preparation of salary bills, monitoring of budget, maintenance of service records of All officers/officials working in this office.
4. GPF/NPS Section:- This section deals with the GPF final payment cases of Class-IV employees, passing the bills of GPF advance/withdrawal/final payments, Issue of Transfer Entry. This section also deals with the work related to New Pension Scheme of all DDSs concerned with this PAO

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

The following officers have served as HOD/HOS/DDO/Cashier during 01-04-2017 to 31-03-2022.

Details of Head of Department Office (2017-2022)

S No.	Rank	Name	From	To	Remarks
1.	Controller of Accounts	Sh. Prakash Chand	01-04-2017	31-01-2020	
2.	- do -	Sh. L. D. Joshi	01-02-2020	Till date	

Details of Head of Office (2017-2022)

S No.	Rank	Name	From	To	Remarks
1.	PAO	Sh. A.K. Pant	01-04-2017	26-12-2017	
2.	PAO	Sh. Mukesh Pathak	27-12-2017	04-06-2020	
3.	PAO	Sh. Manish Srivastava	05-06-2020	Till date	

Details of DDO (2017-2022)

S. No	Rank	Name	From	To	Remarks
1.	DDO	Sh. Sanjay Thapa	01-04-2017	31-12-2020	
2.	DDO	Sh. Ajay Kumar Puri	01-01-2021	Till date	

Details of Cashier (2017-2022)

S. No	Rank	Name	From	To	Remarks
1.	ASO	Smt. Asha Rani	01-04-2017	02-05-2017	
2.	ASO	Sh. M. K. Bakolia	03-05-2017	30-08-2017	
3.	SR. ASSTT.	Sh. Nirmal Kumar	31-08-2017	12-07-2020	
4.	JR ASSTT.	Sh. Shubham Gupta	13-07-2020	Till date	

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Budget & Expenditure Report for the period 01-04-2017 to 31-03-2022

Year	Budget Allotted	Expenditure	Balance	Remarks
2017-18	12970000	12548996	421004	
2018-19	14870000	14426704	443296	
2019-20	14545000	14355657	189343	
2020-21	13270000	12898641	371359	
2021-22	13259500	12502970	756530	

Statutory Audit:-

Statutory audit of Pay & Accounts Officer, Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi has been conducted by AG (Audit), Delhi till 31.03.2021.

Vacancy Statement

S. No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1	Group A	01	01	--
2	Group B	04	03	01
3	Group C	19	07	12
	TOTAL	24	11	13

Maintenance of Records:-

The maintenance of records of Pay & Accounts Officer, Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi for the period 2017-2022 was found satisfactory subject to observations made in Current audit report.



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Part-I (Old audit report)

Old Audit Report

There were 14 outstanding audit paras in respect Pay & Accounts Officer, Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi. Reply of one para i.e. para no. 02(2010-2017) along with recovery of Rs. 480/- (made through Challan No. 02 dated 02/05/22) has been submitted by the unit. Also one para i.e. para no. 04(2010-2017) has been settled and taken afresh in the current audit report. Hence, the remaining 12 paras along with recoveries have been incorporated as Part-I(Old Audit Report) in the Current Audit Report.

Sr. No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1.	2009-10	04	Nil	NA	04
2.	2010-17	10	02	02 & 04	08
Total		14	02	-----	12

Details of Old Recovery:-

Sr. No.	Year & Para	Total Old Recovery (Rs.)	Amount Recovered (Rs.)	Balance Recovery Against Paras (Amount in Rs. Parawise)
1	01(2010-2017)	5040/-	Nil	5040/-
2	02(2010-17)	480/-	480/-	Nil
3	03(2010-17)	3540/-	Nil	3540/-
4	05(2010-17)	180320/-	Nil	180320/-
	TOTAL	Rs.1,89,380/-	480/-	Rs. 1,88,900/-

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Current Audit Report (2017 - 2022)

During the course of current audit, 10 audit memos highlighting various shortcomings were issued. After consideration of the replies submitted by the unit, 10 audit memos have been converted into 07 Paras and 03 TAN which have been incorporated in current audit report.

Details of Current Recovery (Audit Period 2017-22):- No recovery has been pointed out.

The Internal Audit Report has been prepared on the basis of information furnished and made available by Pay & Accounts Office-XV, GNCTD, LNJP Hospital Complex, MRD Block, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(IAO Party -II)



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Principal Accounts Office							
Sub department: PAO-XV (Pay and Accounts Office), LNJP Hospital Comp., MRD Block, New Delhi (1287/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2010	2		Non-release of withheld amount of Gratuity	O	0
2	2009	2010	3		Un-adjusted LTC/TA and Medical advances amounting to Rs. 2753671/-	O	0
3	2009	2010	4		Outstanding unencashed cheques - Rs. 11,68,65,598/-	O	0
4	2009	2010	5		Improper maintenance of broadsheet of long term advances	O	0
5	2010	2017	1		Recovery of DGEHS subscription	O	5040
6	2010	2017	2		Short deduction of Rs. 560/- towards UTGEIS	O	480
7	2010	2017	3		Recovery of Rs. 19932/- on account of short deduction of license fee & water charges	O	3540
8	2010	2017	4		Outstanding Contingent Advances amounting to Rs. 738744291/-	O	0
9	2010	2017	5		Wrong fixation of pay of Sh. Sanjeev Kumar, AAO & Sh. Sanjay Thapa, AAO- recovery of overpayment	O	180320
10	2010	2017	6		LTC advance amounting to Rs. 1622694/- lying pending	O	0
11	2010	2017	7		Un-adjusted Medical Advance amounting to Rs. 9022562/- lying pending	O	0
12	2010	2017	8		Cheques amounting to Rs. 6779986294/- lying un-cleared	O	0
13	2010	2017	9		Non release of withheld amount of gratuity	O	0
14	2010	2017	10		Non production of Records	O	0

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

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PART-1 (OLD AUDIT REPORT)

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

Para 1 Para No. ①

③

Para-2 : Non - release of withheld amount of Gratuity.
(Audit Memo. No.2 Dated 24.01.2011)

As per Rule 64(8) read with the decision no. 2 of CCS Pension Rules in a case where no major recoveries are due, but 10% of the gratuity or Rs. 1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because Last Pat certificate has not been received, the withheld amount of gratuity automatically become payable on the expiry of the six months after retirement.

Partially Ad.
withheld Rs. 383,954/-
O/S Ad.
N. 107464/2
10/11/14

During the scrutiny of record pertaining to DCRG of PAO-XV, it has been found that there are 43 cases in the year 2009-10, in which the withheld amount of gratuity i.e. Rs.5,71,456/- [Annexure A] has not been released so far. Withheld amounts pertaining to previous years pending with the PAO are also to be scrutinized/cleared within the time frame.

PAO should take up the matter with the concerned departments, so that the undisputed withheld amount of gratuity may be released.

Para 2 Para No. ②

Para 3 : Un-adjusted LTC/TA and Medical advances amounting to Rs. 27,53,671/-
(Audit Memo. No.4 Dated 27.01.2011)

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

Partially Ad. 23,94,134/-
withheld.
O/S R. 1359,534/-

As per Medical Attendance Rules - Recoveries of the medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and/or leave salary on average pay, after treatment is over.

While test audit of the PAO-XV for the audit period 2009-10, it has been found that LTC/TA and Medical advances amounting to Rs. 27,53,671/- has not been adjusted by the PAO so far. Break up is given as under. Details of these unadjusted amounts are attached with this report as Annexure 'B'.

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Break up of unadjusted amount of LTC/TA/Medical

S. No.	Name of the Department	LTC	TA	Medical	Total
1.	LNJP Hospital	1,14,645	-	12,68,900	13,83,545
2.	MAMC Hospital	1,80,347	74600	-	2,54,947
3	G B Pant Hosp.	3,08,987	4,43,992	3,28,400	10,81,379
4.	GN Eye Centre	33,800	-	-	33,800
Total					27,53,671

It has been noticed that advances drawn by the Departments remain with them for indefinite periods or adjustment bills not submitted by them in accordance with the provisions of the GFR and other connected orders. Moreover, during the scrutiny of the records for the last three years prior to audit period 2009-10, it has been found that the LTC/TA/Medical advances were also not adjusted by the PAO as per details given below:-

Type of advance	2006-07	2007-08	2008-09	Total
LTC	230640	184081	396780	811501
TA	94600	39445	192857	326902
Medical	24705	289000	380750	694455
Total	349945	512526	970387	1832858

It was noticed that neither the department submitted the adjustment bills nor the PAO asked for it.

The PAO is required to settle these advances at the earliest under intimation to audit.

Para 4 : **Outstanding unencashed cheques - Rs.11,68,65,598/-**
(Audit Memo. No.7 Dated 01.02.2011)

Scrutiny of monthly accounts for the month of March'2010 revealed that an amount of Rs.40,15,33,699/- had been shown as outstanding/unencashed cheques under the head 8670-102 "Cheques and Bills". Further, scrutiny of accounts revealed that outstanding/unencashed cheques were shown as Rs.11,68,65,598/- as on 31st March 2010. The details of such outstanding/unencashed cheques were not traceable due to non maintaining of registers for outstanding unencashed cheques as required vide Para 2.6.5 of CAM - "any cheque remaining unencashed for 3 months should be pursued at once. The particulars of such cheques like Cheque no. and date, Voucher no. and date, Drawee's name to whom cheque delivered etc. should be noted in a separate register. The cheques pending shall be referred to the concerned authority/ person etc. for finding out as to whether the cheque has been got encashed and if so, to give the date of encashment with requisite particulars. In cases, where the party/person concerned intimates non-receipt/loss of cheque the PAO shall issue duplicate cheque".

Separate Register as required under Para 2.6.5 of CAM is required to be maintained at PAO level so that the details of unencashed cheques may be find out.

Para No. 4
Para No. (4)
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**Para 5 : Improper maintenance of broadsheet of long term advances
(Audit Memo. No.08 Dated 01.02.2011)**

As per Para no. 4.30.5 of Civil Accounts Manual – For watching the recovery of the advances, a register and broadsheet of advances for HBA, Motor car, Scooter and Computer advances and interest thereon should be maintained by PAO. All the recoveries affected from bills should be noted based on the schedule of recoveries in the respective pages of the broadsheet which should be totaled every month and agreed with the ledger figure in the compilation section, and as per Para No. 10.7.1 of CAM the payments and recoveries coated in CAM-30 shall be reconciled monthly with the figures compiled in the monthly accounts.

During test check of broadsheet of long term advances of HBA, MCA and Computer advance following irregularities have been noticed:-

- 1) In most of the cases date of sanction, rate of interest, monthly rate of recovery and total amount drawn i.e. column no. 3,4 and 5 have not been filled up.
- 2) Column no. 19 of broadsheet (CAM-30) total recovery made during the year has not been calculated.
- 3) Column no. 20 of broadsheet balance principal interest at the end of the year has not been calculated.
- 4) Scrutiny of HBA Broadsheet of LNJP Hospital revealed that an advance of Rs.1,80,000/- was sanctioned to Sh. Ashok Kumar, N.O. in 2005 which was recoverable in 180 installments @ Rs.1800/- each (including interest). During the test check, it has been found that only 24 installments were recovered from the official as yet. No record pertaining to rest of the installments is found posted/no details of discontinuation, if any shown in the register. It requires clarification.
- 5) Test check of HBA Broadsheet of LNJP Hospital revealed that during the year 2007-08 an amount of Rs.1,79,000/- was sanctioned to Sh. Raj Pal, Sweeper recoverable in 100 installments, but scrutiny has revealed that no recovery of installment has been shown posted in the register during the year 2009-10. Reasons not mentioned in the Broadsheet.
- 6) Against Sh. B. V. Ramanesatry, Anesthetist (LNJP Hospital) only six entries of Rs. 2160/- of HBA interest have been made in 2005-06 and further no entry has been made in the broad sheet. Reasons not mentioned in the broadsheet.
- 7) Computer advance amounting to Rs.80000/- was sanctioned to Dr. Sunil Kumar, CMO (LNJP Hospital) on 07.12.08 recoverable in 80 installments @ Rs.1000/- p.m., but scrutiny has revealed that no single installment was found posted in this case. Similarly, no installments except one installment of Rs.1000/- in the month of March 2008 of computer advance amounting to Rs.30000/- had been shown posted from Shri Rattan Lal, Head Clerk of G. B. Pant Hospital, which was sanctioned to him on 02.01.08. Reasons not mentioned in the broadsheet.

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Reasons for aforementioned lapses may be stated to audit and other such type of the cases may also be scrutinized at PAO level and compliance may be shown to audit.

(Ganesan. M.)
I.A.O.
PARTY NO.XV

PARA-1

Para No. 5

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Sub:- Recovery of DGEHS Subscription of Rs.8055/-.

Audit Memo No-1

Dated: 31-10-2017

The DGEHS Subscription of the employees were revised w.e.f 01.08.2010 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. While scrutiny of PBR for the audit period 2010-2017 in r/o Pay and Accounts Office-15, Govt of NCT of Delhi, LNJP Complex, Delhi it has been observed that DGEHS Subscription from their employees have not been recovered as per the revised rates in accordance with the circulars issued as above. As such amount indicated against their names may be recovered after due verification of facts and figure under intimation to audit:-

S N O.	Name & Designation	GRADE PAY/ Level	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered	Remarks
1	Sh. H P S Dhaka, PAO	5400	8/10	1	75	325	250	Short deduction
2	Sh. Bhagwati Prasad, AAO	4800	8/10	1	75	325	250	As above
3.	Sh. Chandra Singh, AAO	4800	8/10	1	75	325	250	As above.
4.	Sh. Rakesh Kumar, UDC	2400	8/10	1	50	125	75	As above
5.	Sh. Munish Sharma, UDC	2400	8/10	1	50	125	75	As above.
6.	Sh. Sanjeev Kumar, UDC	2400	8/10	1	50	125	75	As above.
7.	Sh. Bahadur Singh, UDC	2400	8/10	1	50	125	75	As above.
8.	Sh. Sunil Dutt, UDC	2400	8/10	1	50	125	75	As above.
9.	Sh. P S Negi, UDC	2400	8/10	1	50	125	75	As above.
10.	Sh. Dinesh Kumar Sharma, UDC	2400	8/10	1	50	125	75	As above.
11	Sh. Surender Singh, UDC	2400	8/10	1	50	125	75	As above.
12	Sh. R K Pandey, Head Clerk	4200	8/10	1	50	225	175	As above.
13	Sh. N. S. Chauhan, UDC	4200	8/10	1	50	225	175	As above.
14	Sh. Vikram Chand, UDC	2400	8/10	1	50	125	75	As above.
15	Sh. Yogesh Kumar Pipli,	1900	8/10	1	30	125	95	As above

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16	Sh. Vijay Singh Rana, Peon	1800	8/10	1	30	125	95	As above
17	Sh. Rohtash Singh Lakra, UDC	2400	8/10	1	50	125	75	As above
18	Sh. Jogi Ram, UDC	2400	8/10	1	50	125	75	As above
19	Sh. S S Sharma, UDC	2400	8/10 & 9/10	2	50 60	125 125	140	As above
20	Sh Manoj Panwar, LDC	1900	8/10 & 9/10	2	30x2= 60	125x2= 250	190	As above
21	Smt. Manju Mishra, LDC	1900	8/10 & 9/10	2	30 60	125x2= 250	160	As above
22	Sh. A K Tyagi, AAO	4200	8/10 to 12/10	5	75x5= 375	225x5= 1125	750	As above
23	Smt. Tejender Kaur, Head Clerk	4200	9/13 to 2/14	6	125x6 = 750	225x6= 1350	600	As above
24	Sh. Ravi Shekhar Singh, UDC	4200	1/16 to 1/17	13	125x 13= 1625	225x13= 2925	1300	As above
25	Sh. Shamsheer Singh, UDC	4200	1/16 to 2/17	14	125x1 4= 1750	225x14= 3150	1400	As above
26	Sh. Nahadir Singh Adhakari	4200	1/16 to 2/17	14	125x1 4= 1750	225x14= 3150	1400	As above
Amount to be recovered							8055	

Hence, recovery of Rs. 8055/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

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WARA-2

Subject:-Short deduction of Rs. 560/- towards UTGEIS

Audit Memo. No. 2

Date: 31-10-2017

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription	Amount Of Insurance Cover (In Rs.)
A	Rs. 120/ per month	120000
B	Rs. 60/ per month	60000
C	Rs. 30/ per month	30000

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Further the guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. Further on regular promotion of a member to a higher Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.

Rs. 480 recovered

During the test check of pay bill registers for the period 2012-17, it has been observed that the Department has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs.1350/- as per detail below:-

Sr. No	Name of the employee (S/ Shri) / designation	Group/ Gr Pay	UTGEIS Contribution		DIFFERENCE TO BE RECOVERED	Period/ Month	Amount Short Deducted to be recovered
			DEDUCTED	TO BE DEDUCTED			
1.	Sh. Sanjay Thapa AAO	B/ 4800	30	60	30	01/17 to 02/17	60
2.	Sh. Avinash Choudhary LDC	C/ 2400	20	30	10	01/2017 To 02/2017	20
3.	Sh. Rajiv Kumar, AAO	B/ 4800	30	60	30	01/2009 To 04/2010	480
						Total	560

Hence, recovery of Rs. 560/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

Rs. 80% out of Rs. 560/- already settled vide letter No: F.No/Audit/DA-III/AO-8/1287/4697 dt. 11-06-2018/- issued by Sh. Yogesh Gupta, the then AO Audit (HQ).

10-8-2022

PARA-3

Para No. (6)

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Subject: Recovery of Rs.19,932/- on account of short deduction of License Fees & Water Charges.

Audit Memo No.04

Dated: 01-11-2017

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2013 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD&H/A-II/2004/2779-2765 dated 10-03-2014 issued by AHC (PWD), Deptt. & Housing, GNCT of Delhi.

During test check of the Pay Bill Registers for the 2010-11 to 2016-17, it has been observed that the office has not revised the License Fees and water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees to the tune of Rs.31888/-.

The details of recoveries to be made from the officer/official are given as under:-

1.

Name of the Officer/Official		Sh. GulshanSharda							
Designation		AAO (TRANSFERRED)							
Qtr type & Locality Qtr No.		H-61, Type – II, Moti Bagh Delhi							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges @	
7/13 to 9/14	205	Nil	245	196	40	196	@40/ for 15 months = 600	@ 196 for 15 months =2940	3540

The above said official has been transferred w.e.f 10/2014.

2.

Name of the Officer/Official		Smt. Tejender Kaur Dua							
Designation		Head Clerk							
Qtr type & Locality Qtr No.		830, Sector-V, Type-II, New Delhi-110022							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges @	
7/13 to 11/14	205	Nil	245	196	40	Nil	@40/ for 17 months = 680		680

The above said official has been transferred from this office on 12/2014.

19/c

Name of the Officer/Official		Smt Harbir Kaur							
Designation		UDC							
Qtr type & Locality Qtr No.		72-A, Type-II, Sector IV, Pushap Vihar, M.B. Road, New Delhi.							
Period w.e.f	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/13 to 02/17	144	30	245	196	101	166	@101/ for 44 months = 4444	@ 166 for 44 months = 7304	11748

Name of the Officer/Official		Sh. Nirmal Kumar							
Designation		UDC							
Qtr type & Locality Qtr No.		188, Type II, N H IV, Faridabad							
Period w.e.f	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/12 to 6/13	144	16	205	16	61	Being Amt. paid by allottee	@61 for 12months = 732	NIL	732
7/13 to 2/16	144	16	245	19	101	-do-	@101 for 32months = 3232	NIL	3232
								Total	3964

Recovery of Rs 19,932/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

PARA-4

Sub: Outstanding Contingent Advances amounting to Rs. 73, 87, 44,291/-.

Audit Memo No. 06

dated 03-11-2017

During the test check of auditable record of Advance Contingent Bills, of the office of PAO-xv, GNCT of Delhi, for the audit period 2010-17, it has come to notice that following Advances have been drawn by the DDOs, attached with PAO XV, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

S. No.	No. of Bills	Name of department	Amount outstanding
1	2	CDMO (DHS) CENTRAL	245000
2	65	GB PANT HOSPITAL	143650720
3	253	L.N. HOSPITAL	513742421
4	35	MAMC	21896539
5	6	GNEC	5052418
6	22	DC OFFICE (CENTRAL)	24231211
7	5	WCD (HQ) DSW	11784286
8	4	J.D (PROG)Dte of Social Welfare	4237917
9	8	GCOED, MSF SHAH KOTLA	147600
10	10	GGSSS PANAM BLDG	586200
11	13	GGSSS BULBULI KHANA	294500
12	1	GGSSS KALAN MAHAL	438000
13	4	GGSSS GALI BARF WALI	9100
14	1	G COED SS CHANDNI CHOWK	213000
15	3	GBSSS ZEENAT MAHAL	63460
16	2	SBV NO. 1 JAMA MASJID	235660
17	2	GBSS BELA ROAD	18700
18	24	GGSSS CHASHMA BLDG	4982090
19	1	GGSSS HAVELI AZ KHAN	443000
20	9	SCV DAYANAND ROAD	1069850
21	35	GGSSS PATAUDI HOUSE	3138858
22	3	GGSSS NO. LAL QUAN	17700
23	3	SKV MATA SUNDRI RD	392000
24	1	SLV DEEWAM HALL	900
25	1	GG MS LAMBI GALI	2820
26	8	SKV NO. 1 JAMA MASJID	14400
27	1	GGSS BELA ROAD	29589
28	12	GBSSS NO.2 JAMA MASJID	574680
29	5	SKV NO. 2 JAMA MASJID	613158
30	14	GGSSS NO. ZEENAT MAHL	275792
31	14	GGSSS RAM NAGAR	342722
Total			738744291

Settled & taken as fresh
02/10/2017

The matter may be taken up with the respective departments requesting them for early adjustment of the said advances within the period as prescribed limit of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

18/C
 34

PARA-5

Para No. (7)

(23)

17/c

Sub: Wrong fixation of pay of Sh. Sanjeev Kumar, AAO and Sh. Sanjay Thapa, AAO- Recovery of overpayment amounting to Rs1,80,320/- Regarding---

Audit Memo. No.7

Dated: 06-11-2017

During the test check of record it has been observed that the office has re-fixed the pay of Shri Sanjeev Khurana, AAO and Sanjay Thapa, AAO, after granting the benefit of bunching in the revised scale of pay (Level-8) as on 01-01-2016 with reference to the pay of their junior Sh. Manav Kumar, AAO who was drawing less pay as on 31-12-2015 i.e Rs.14100/- (9300 + 4800) and fixed in the same cell i.e. Rs.47600/- (Cell 1 of level 8) as on 01-01-2016 as per 7th CPC pay matrix as per detail shown below:-

Pay has been fixed by the PAO-15								
S.N.	Name and Designation	Seniority No. as AAO	Pay as on 31-12-15 in the pre revised scale PB-2 Rs.9300-34800 with GP4800/-	No of stages bunched (difference of 3% in basic pay as on 31-12-2015 constitute two stages	No. of increment drawn as AAO in the pre revised scale	Admissible additional bunching benefit	Basic pay fixed as on 01-01-16	Pay as on 01-07-16 after grant of increment in applicable level of Pay Matrix
1.	Sh. Sanjeev Kumar, AAO	761	11810-4800	5	4	4	53600	55200 DNI 01-07-2017
2.	Sh. Sanjay Thapa, AAO	925	11140-4800	4	1	1	49000	50500/- DNI 01-07-2016

In this connection the reference of Office Memorandum no. F.1(359)/2017/Misc./6663-6666 dated 24-07-17 issued from the department, Directorate of Audit, Govt. of NCT of Delhi is drawn that the bunching of stages in the revised pay structure under CCS (Revised Pay) has since been put on hold by the Government of India , Ministry of Finance, Department of Expenditure vide their O.M. No. 1-6/2016-IC (Pt.) dated 13-06-2017.

✓

32
16/c

Accordingly the pay of the above officer has been re-fixed by the audit as under:-

Re-fixation of pay under Central Civil Service (revised pay) Rules, 2016			
in r/o Sh. Sanjeev Kumar, AAO and Sh. Sanjay Thapa, AAO			
1.	Name of the employee	Sh. Sanjeev Kumar, AAO	Sh. Sanjay Thapa, AAO
2.	Designation	AAO	AAO
3.	Status	Substantive	Substantive
4.	Pre-revised Pay Band and grade Pay	9300-34800 +4800/-	9300-34800 +4800/-
5.	Existing Emoluments		
	(A) Basic Pay plus Grade Pay	11810 + 4800	11140 + 4800
	(B) Dearness Allowance w.e.f 01-01-16	Rs20763	Rs19925
	© Existing emoluments (A+B)	Rs37373	Rs35865
6.	Basic Pay + Grade Pay as on 01-01-16	Rs16610	Rs15940
7.	Applicable Level in Pay Matrix	Level-8	Level-8
8.	Amt arrived at by multiplying No.6 by 2.57	Rs.42688 ✓	Rs.40966 ✓
9.	Applicable Cell in the level at SL. No.8	Rs.47600 (Cell 1 Level 8)	Rs.47600 (Cell 1 Level 8)
10.	Revised Basic Pay(as to Sl no.9)	Rs47600	Rs47600
11.	Date of next increment Rule 10	01-07-2016	01-07-2016
12.	Pay after grant of increment on 01-07-16	Rs49000 ✓	Rs49000 ✓

Hence above irregularities in pay fixation in r/o of above said officer may be checked and re-fixed after due facts and figure and the necessary recoveries amounting to Rs1,80,320/- may be recovered accordingly from the said officers as per annexure 'A' enclosed and deposited into Government account under intimation to the audit.

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Drawn Statement in r/o Shri Sanjay Thapa, AAO
 From the period of 01st Jan. 2016 to 31-10-2017

23

MONTH	DUE				DRAWN				DIFFERENCE						
	BP	GP	DA	HRA	TOTAL	BP	GPIDP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
Feb-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
Mar-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
Apr-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
May-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
Jun-16	47600		0	6123	53723	49000		0	6123	55123	-1400	0	0	0	-1400
Jul-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Aug-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Sep-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Oct-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Nov-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Dec-16	49000		980	6123	56103	50500		1010	6123	57633	-1500	0	0	0	-1530
Jan-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
Feb-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
Mar-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
Apr-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
May-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
Jun-17	49000		1960	6123	57083	50500		2020	6123	58643	-1500	0	0	0	-1560
Jul-17	50500		2020	12605	65125	52000		2080	12979	67059	-1500	0	0	0	-1934
Aug-17	50500		2020	12605	65125	52000		2080	12979	67059	-1500	0	0	0	-1934
Sep-17	50500		2020	12605	65125	52000		2080	12979	67059	-1500	0	0	0	-1934
Oct-17	50500		2020	12605	65125	52000		2080	12979	67059	-1500	0	0	0	-1934
TOTAL	1075600	0	25720	160634	1261954	1108000	0	26500	162130	1296630	-32400	0	-780	-1496	-34676

15/12

Due - Dn Statement in r/o Shri Sanjeev Kumar, AAO
From the period of 01st Jan. 2016 to 31-10-2017

MONTH	DUE					DRAWN					DIFFERENCE				
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-16	47600 ✓		0	6123	53723	53600 ✓		0	6123	59723	-6000	0	0	0	-6000
Feb-16	47600		0	6123	53723	53600		0	6123	59723	-6000	0	0	0	-6000
Mar-16	47600		0	6123	53723	53600		0	6123	59723	-6000	0	0	0	-6000
Apr-16	47600		0	6123	53723	53600		0	6123	59723	-6000	0	0	0	-6000
May-16	47600		0	6123	53723	53600		0	6123	59723	-6000	0	0	0	-6000
Jun-16	47600		0	6123	53723	53600 ✓		0	6123	59723	-6000	0	0	0	-6000
Jul-16	49000 ✓		980	6123	56103	55200		1104	6123	62427	-6200	0	-124	0	-6324
Aug-16	49000		980	6123	56103	55200		1104	6123	62427	-6200	0	-124	0	-6324
Sep-16	49000		980	6123	56103	55200		1104	6123	62427	-6200	0	-124	0	-6324
Oct-16	49000		980	6123	56103	55200		1104	6123	62427	-6200	0	-124	0	-6324
Nov-16	49000		980	6123	56103	55200		1104	6123	62427	-6200	0	-124	0	-6324
Dec-16	49000		980	6123	56103	55200		1104	6123	62427	-6200	0	-248	0	-6448
Jan-17	49000		1960	6123	57083	55200		2208	6123	63531	-6200	0	-248	0	-6448
Feb-17	49000		1960	6123	57083	55200		2208	6123	63531	-6200	0	-248	0	-6448
Mar-17	49000		1960	6123	57083	55200		2208	6123	63531	-6200	0	-248	0	-6448
Apr-17	49000		1960	6123	57083	55200		2208	6123	63531	-6200	0	-248	0	-6448
May-17	49000		1960	6123	57083	55200 ✓		2208	6123	63531	-6400	0	-256	0	-6448
Jun-17	49000 ✓		2020	12605	65125	56900 ✓		2276	14202	73378	-6400	0	-256	0	-6448
Jul-17	50500		2020	12605	65125	56900		2276	14202	73378	-6400	0	-256	0	-6448
Aug-17	50500		2020	12605	65125	56900		2276	14202	73378	-6400	0	-256	0	-6448
Sep-17	50500		2020	12605	65125	56900		2276	14202	73378	-6400	0	-256	0	-6448
Oct-17	50500		2020	12605	65125	56900		2276	14202	73378	-6400	0	-256	0	-6448
TOTAL	1075600	0	25720	160634	1261954	1211600	0	28976	167022	1407598	-136000	0	-3256	-6388	-14564

Sub. LTC Advance amounting to Rs.16,22,694/- lying pending .**Audit Memo No.08 Dated 06-11-17**

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 LTC Advance register it has come into the notice of audit that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-15, GNCT of Delhi has not submitted LTC Adjustment Bills. Detail is as under:-

S.No.	DDO No./Department	Date of Advance	Amount
1	LNH	21/02/13	97328
2	LNH	15/03/15	6562
3	LNH	13/06/13	49631
4	LNH	04/11/13	33089
5	LNH	14/02/14	83907
6	LNH	29/04/14	66175
7	LNH	01/10/14	109166
8	LNH	24/10/14	195595
9	LNH	18/03/16	195588
10	LNH	21/03/16	146691
11	GIPMER	30/09/10	14000
12	GIPMER	07/05/12	60000
13	GIPMER	01/09/12	40500
14	GIPMER	02/09/13	67125
15	GIPMER	10/12/14	66000
16	GLNS	01/10/14	63154
17	GLNS	26/12/14	52700
18	GLNS	26/12/14	70272
19	MAMC	06/09/17	130000
20	MAMC	14/09/17	23211
21	MAMC	26/09/17	52000
		Total	1622694

The matter may be taken up with the respective departments requesting them to submit the adjustment bills of LTC with the period as prescribed under the rules. Similar other cases may also be reviewed and action may be taken accordingly.

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Sub. Un-adjusted Medical Advance amounting to Rs.90,22,562/- lying pending .

Audit Memo No.09 Dated 06-11-2017

As per Medical Attendance Rules- Recoveries of the medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and / or leave salary on average pay, after treatment is over. Whereas during the test check of Medical Advance Register it has come into the notice of audit that Medical Advance have been drawn by the officer/official of various DDO's attached with PAO-15, GNCT of Delhi has not submitted in the PAO so far. Detail is as under:-

S.No.	DDO No./Department	Date of Advance	Amount
1	LNH	22/03/14	2545193
2	LNH	03/09/14	83929
3	LNH	21/10/14	1575000
4	LNH	18/05/15	590920
5	LNH	22/09/15	255150
6	LNH	07/10/15	633000
7	LNH	16/09/15	18889
8	LNH	10/11/15	148500
9	LNH	10/11/15	158207
10	LNH	19/10/15	276660
11	GIPMER	19/07/10	135000
12	GIPMER	12/08/10	26800
13	GIPMER	27/10/11	270000
14	GIPMER	09/07/12	540000
15	GIPMER	18/06/13	176814
16	GIPMER	29/08/13	1440000
17	GIPMER	26/09/13	81000
18	GIPMER	30/01/12	67500
		Total	9022562

The advances drawn by the departments remain with them for indefinite periods or adjustment bills not submitted by them in accordance with the provisions of the GFR and other connected orders. The matter may be taken up with the respective departments requesting them to submit the adjustment of medical bills with the period as prescribed under the rules. Similar other cases may also be reviewed and action may be taken accordingly.

PARA-8

Para No. (16)

(27)

11/c

Sub: Cheques amounting to Rs. 6,77,99,86,294/- lying un-cleared.

Audit Memo No.: -10 Dated 07-11--17

As per PAO Compact system for the audit period revealed that outstanding /un encashed cheques were shown as Rs. 6,77,99,86,294/- as on 31st March 2017 under the major head 8670-102 " Cheques and Bills". The details of such outstanding/ un-encashed cheques were not traceable due to non maintaining of registers for outstanding unencashed cheques as required vide Para 2.6.5 of CAM- " Any cheque remaining unencashed for 3 months should be pursued at once. The particulars of such cheques like Cheque no. and date, voucher no. and date, Drawee's name to whom cheque delivered etc. should be noted in a separate register. The Cheque pending shall be referred to the concerned authority/person etc. for finding out as to whether the cheque has been got encashed and if so , to give the date of encashement with requisite particulars. In cases, where the party/person concerned intimates non-receipt/loss of cheque the PAO shall issue duplicate cheque".

The efforts is required to clear the outstanding un-cleared cheques from the Compact system as per Bank Scroll received.

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~~PARA-9~~

Para No. (11)

(25)

10/c

Sub: Non-Release of withheld amount of gratuity

Audit Memo. No.14

Dated: 09-11-2017

As per Rule 64(8) read with the decision no. 2 of CCS Pension Rules in a case where no major recoveries are due, but 10% of gratuity or Rs.1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because of last pay certificate has not been received, the withheld amount of gratuity automatically become payable on the expiry of the six months after retirement.

During the scrutiny of record and information supplied pertaining to DCRG of PAO-XV, it has been found that there were 80 cases for the period 2010-11 to 2016-17 in which withheld amount of gratuity i.e. Rs. 39,70,586/- (List Attached) has not been released so far.

The efforts may be made by the PAO with the concerned departments for the release of disputed withheld amount of gratuity.

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(3) 9/c

**DETAIL OF WITHHELD AMOUNT FROM GRATUITY
FOR THE AUDIT PERIOD 2010-11 TO 2016-17**

S.No.	Name of Pensioner	PPO No.	Amount withheld In rupees	Reason
1	Smt Sita Devi	702501000012	65365	Due to GovtAccommo/ Un-assessed dues
2	Shri Sita Ram	702501000696	10000	- DO -
3	Shri Ghasi Ram	702501000791	5000	- Do -
4	Shri Ashok Kumar	702501000832	1000	- Do -
5	Shri Iqbal Singh	702501000911	1000	- Do -
6	SmtAniamma Thomas	702501000933	10000	- Do -
7	Shri Baldev Singh	702501001062	1000	- Do -
8	Shri Mohan	702501001114	1000	- Do -
9	SmtKiran	702501001165	5000	- Do -
10	Smt Prakash	702501001204	1000	- Do -
11	Shri Mehar Chand	702501001226	2000	- Do -
12	ShSatyarathParkash	702501001480	5000	- Do -
13	Mrs Anwar Jamal	702501002098	56623	- Do -
14	Dr R.K. Bhatnagar	702501002540	10000	- Do -
15	SmtZarinaRehman	702501002720	1000	- Do -
16	Shri Girish Chand Pandey	702501100013	36175	- Do
17	Smt Santosh Bohra	702501100196	1000	- Do -
18	SmtLaxmi	702501100493	10000	- Do -
19	Sh Shiv Ballabh Prasad	702501100592	10000	- Do -
20	SmtVeena Sharma	702501100631	10000	- Do -
21	Sh Ram Dular Ram	702501100745	24989	- Do -
22	Sh Syed Mohammad	702501101038	1000	- Do -
23	ShPawan Kumar Bansal	702501101357	6812	- Do
24	ShKamlesh	702501101388	22654	- Do
25	ShKanchi Singh	702501101580	29645	- Do
26	Sh Ram Sarup	702501101689	32442	- Do
27	Smt Urmila Bhasin	702501101928	2800	- Do -

8/c

28	Shri Om Prakash Pal	702501200397	100000	- Do -
29	SmtKalawati	702501200492	50000	- Do -
30	Shri Ami Chand	702501200830	100000	- Do -
31	Shri Vijay Kumar	702501201202	10000	- Do -
32	ShAnoop Singh	702501202052	100000	- Do -
33	Shri ItwariLal	702501202692	50000	- Do -
34	Shri Murti Ram	702501202838	37518	- Do -
35	Smt Satya Saini	702501200616	1000	- Do -
35	Shri Om Prakash	702501200638	234613	- Do -
36	MrsRavinderLamba	702501201376	1000	- Do -
37	MrsZahidaNasreen	702501201413	1000	- Do -
38	SmtChameli Devi	702501201444	34412	- Do -
39	Shri Krishan	702501201909	100000	- Do -
40	MrShahnazBagum	702501201970	3612	- Do -
41	SmtUshaKiran	702501202276	100000	- Do -
42	MrsRenukaSaha	702501300507	100000	- Do -
43	SmtPushpLata Sharma	702501300640	49325	- Do -
44	Mrs Tapa Biswas	702501300758	10000	- Do -
45	SmtDurgesh	702501300792	100000	- Do -
46	SmtLaxmi Devi	702501301100	31023	- Do -
47	Shri Kirpal Sing	702501301210	38669	- Do -
48	Smt Santosh	702501301355	69000	- Do -
49	ShDeshMukh	702501301368	39265	- Do -
50	Shri Ashok Kumar	702501301489	100000	- Do -
51	ShBankeyLal	702501300222	2000	- Do -
52	ShKiran Pal Singh	702501300257	100000	- Do -
53	SmtTarawati	702501300709	31000	- Do -
54	SmtKamlaTigga	702501400083	62669	- Do -
55	Shri Rattan Chand	702501400423	56869	- Do -
56	Smt Shanti Devi	702501400548	100000	- Do -
57	Ms Santosh Dhell	702501401279	61930	- Do -

7/c

58	SmtKirpawati	702501401572	100000	- Do -
59	Shri Ram Kishore	702501401709	150000	- Do -
60	SmtMasauti Devi	702501400740	16907	- Do -
61	Shri Ajit Kumar	702501400863	162350	- Do -
62	SmtKunti Devi	702501401361	100000	- Do -
63	SmtPista	702501401420	21816	- Do -
64	ShChander Pal	702501401875	200000	- Do -
65	ShDharam Singh	702501402159	71040	- Do -
66	Sh John B	702501402498	101488	- Do -
67	SmtSarabjeet Sandhu	702501402555	5400	- Do -
68	Shri Gopal Singh Negi	702501500019	98142	- Do -
69	Ms Daisy Paul	702501500026	10000	- Do -
70	ShJitender Singh	702501500053	75936	- Do -
71	Shri Inder Pal	702501500530	10000	- Do -
72	Shri S.P. Mathur	702501500763	55263	- Do -
73	Dr. R.C. Jiloha	702501500806	55263	- Do -
74	Shri Vijay Pal	702501501883	91235	- Do -
75	Shri Devi Ram	702501502187	68035	- Do -
76	Shri Brijesh Mishra	702501502297	86951	- Do -
77	Shri Madan Lal	702501500202	9755	- Do -
78	Shri Chaman Singh	702501601259	52607	- Do -
79	Shri Virender Kr Bansal	702501602386	100000	- Do -
80	Sh Jai Prakash	702501602065	90988	- Do -
			3970586	-

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~~PARA-10~~

Para No. 19

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5/C

Sub: Non-production of Records.

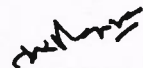
Audit Memo No.16

Dated 09-11-2017

The following records have not been produced before audit for the audit period 2010-2017. Same may be maintained and produced before the next audit.

1. Unserviceable/Dead Stock Record.
2. Condemnation Files
3. Property Register
4. Suspense Register
5. HBA/MCA Register

The above record should be shown to next audit.


(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

Subject:- Improper maintenance of Pay Bill Registers.

Audit Memo. No. 3

Dated: 01-11-2017

During the test check of the PBRs maintained by the Pay & Accounts Officer – XV, LNJP Hospital Complex, MRD Block, New Delhi for the Audit period 2010-17 the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR which has not been found completely filled in any of the PBR's. Apart from, the name and other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled in.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. The details of pay bills have been entered in the PBR but countersignature of DDO has not been found in terms of correctness of figures filled in.
- 4.. 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.
HOO is advised to take necessary steps may be taken to remove the above discrepancies and shown to next audit.

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TAN-2

(A)

Subject: Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

27

g/c

Audit Memo. No. 5

Dated: 02-11-2017

On perusal of Service Book of the staff of The Pay & Accounts Officer – XV, LNJP Hospital Complex, MRD Block, New Delhi for the Audit period 2010-17, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

(B)

Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(C)

Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

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3/c

Details of Staff whose retirement is within 5 years and Details of Staff who have completed 18 years of service

S. NO.	NAME OF THE Officials (S/Sh/Smt.)	DESIGNATION	DOB	DATE OF APPOINTEMENT	DATE OF RETIREMENT
1.	Sh. Ashok Kumar Pant	PAO	13-08-1959	16-02-1982	31-08-2019
2.	Sh. Devinder Kumar	Head Clerk	December-1958		31-12-2018

HOO is advised to take necessary steps may be taken to remove the above discrepancies and shown to next audit.

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2/c

18

TAN-3

Sub: Maintenance of CAM-11 and CAM-15.

Audit Memo No. 11

dated 08-11-17

As per Civil Accounts Manual, the Accounts Officer's Check Register" will be maintained personally by the Pay & Accounts Officer, showing the total of daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of outstanding cheques, and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "PAO-Cheques.

During the course of audit of PAO- XV GNCT of Delhi, it has been noticed that CAM-15 i.e. PAO's Check Register is not being maintained in proper manner.

Further as per the Banking Business, the focal point bank/accredited bank has to honour all the legitimate and valid cheques issued by the Pay & Accounts Officer and according to the Civil Accounts Manual, the accredited bank will send daily the Payment scroll to the PAO. On receipt of the copies of the Main scroll and supporting documents, the PAO will verify – that the payment shown in the scroll and on the cheque tallies with the amount passed for payment on the related voucher and the entry in the Register of Cheques Delivered (CAM-11). The entry in the Register of Cheques Delivered will be simultaneously ticked off and the date of encashment noted in it.

During the test check, it has been noticed that neither the procedure referred to above is being adopted nor the register CAM-11 being maintained in the proper form.

Necessary steps may be taken at PAO level and compliance may be shown to next audit.

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TAN-4

Sub: Shortcomings in the maintenance of Stock registers.

Audit Memo No. 15

Dated 09-11-17

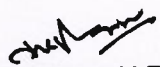
During scrutiny of stock registers for the audit period 2010-11 to 2016-17, the following irregularities have been noticed:

1. There should be separate register for consumable and non-consumable items but the office is maintaining a single register, even the non consumable items were issued and deducted from the progressive balance which is irregular. Some examples are as under:-

S.No.	Item/Particulars	Page No.
1	Wall Clock	247
2	Books	328
3	Bags	183
4	Hot Case	85
5	Room Heater	259
6	Electric Kettle	
7	Calculator	344

2. As per GFR the complete Stock Verification of the Stock should be done on yearly basis but the procedure was not adopted by the Pay and Accounts Office

Department is advised to restore the balance of the above items in the respective stock registers and may take remedial measures to remove the above irregularities.


(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

16

PART – II
CURRENT AUDIT REPORT
(2017-2022)

PARA No. 1- Payment of surcharge due to late payment of MTNL Bills

(Ref. Audit Memo No. 2 dated 26.04.2022)

During scrutiny of MTNL Bills for the Audit Period, it has been observed that 'HOO, PAO-XV, LNJP Hospital complex, Delhi Gate, Delhi' has made payment of surcharge due to late payment of MTNL bills vide bill No. CB-108, dated 16.03.2022. The details are given below:-

MTNL BILLS

Month (s)	Telephone no.	Amount of MTNL Bill paid including LPSC (Rs.)	Late payment Surcharge (Rs.)
March, 2022	23238831	1149	40
	TOTAL	1149	40

The payment made towards late payment surcharge may be got regularized from the Competent Authority under intimation to the audit.

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5

PARA No. 2- Outstanding Contingent Advances amounting to Rs.47,55,38,116/-
(Ref. Audit Memo No. 6 dated 29.04.2022).

As per Rule 323, GFR'2017, the Head of Office may sanction advances to a government servant for the purchase of foods or services or any other special purpose needed for the management of the office, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the withdrawal of advance.

As per the information provided by the Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi, it has come to notice that following advances have been drawn by the DDOs attached with PAO XV as on 31.03.2022, but the adjustment bills have not been submitted by the concerned DDO, as per details given below:-

S. No.	Name of the Department	Amount outstanding
1	CDMO (DHS) CENTRAL	805000
2	GB PANT HOSP.	168571135
3	L.N. HOSP.	194819373
4	M.A.M.C.	35301693
5	G.N.E.C.	5052418
6	D.C.OFFICE(CENTRAL)	24435006
7	WCD(HQ)	6379613
8	FOOD & SUPPLY AC (Central)	40000
9	J.D.(PROGRMING)	4237917
10	GGSSS BULBULI KHANA	7380
11	GGSS KALAN MAHAL	516000
12	G COED SS, CHANDNI CHOWK	213000
13	GBSS, BELA ROAD	5500
14	GGSSS,HAVELI AZ KHAN	443000
15	SGV, DAYAANAND ROAD	301650
16	GGSSS, No.1 RAM NAGAR	316000
17	GBSSS, PATAUDI HOUSE	824140
18	SKV MATA SUNDRI ROAD	134000
19	SKV NO.2 JAMMA MASJID	180000
20	GSBV, ROUSE AVENUE	30000
21	SKV DEEWAN HALL	900
22	SKV, BULBULI KHANA	272000
23	TRAUMA CENTRE	32602391
24	JUVENILE JUSTICE BOARD-II,	50000
	TOTAL	475538116

The information with respect to number of bills asked vide the above said memo has also not been provided by the unit.

The above outstanding advances may therefore be adjusted on priority basis under intimation to the audit.

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14

PARA No.3:- Outstanding Medical Attendance (MA) Advances of Rs.1,33,01,757/-.
(Ref. Audit Memo No. 7 dated 29.04.2022).

As per Medical Attendance (MA) Rules, when medical advance is drawn by any government servant, the employee should submit the adjustment bill for final settlement within one month from the date of discharge from hospital.

As per the information provided by the Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi for the audit period with respect to outstanding Medical advances, it has come to notice that following Medical advances have been drawn by the Government Servants attached with PAO XV, but the adjustment bills have not been submitted by the concerned DDO, as per details given below:-

(A) List of Pending Medical Advance Bill Lok Nayak Hospital :-

S. No.	DDO	Bill No	Date	Name	Designation	Medical Advance (Rs)
1	043001	742	06/08/2017	Dulari	Sweeper	900000
2	043001	743	06/08/2017	Shashi Bala	Sweeper	123570
3	043001	2391	12/10/2017	Shashi Bala	Nursing Orderly	143298
4	043001	3456	30/01/2018	Anil Kumar	Carpenter	43560
5	043001	547	11/05/2018	Lokendra Kumar	Nursing Orderly	17675
6	043001	1599	20/07/2018	Ravi Prakash	Nursing Orderly	355194
7	043001	1683	27/07/2018	Sumeli	Nursing Orderly	191120
8	043001	1937	13/08/2018	Shibi Samuel	Nursing Orderly	270000
9	043001	77	04/09/2018	Ramesh Chander	Nursing Orderly	140968
10	043001	2223	07/09/2018	Shilpi Samuel	Nursing Orderly	283500
11	043001	2425	24/09/2018	Shiba Samuel	Staff Nurse	540000
12	043001	3299	27/11/2018	Krishna	GDMO	36423
13	043001	4580	06/03/2019	Bramhotri Nath	GDMO	381420
14	043001	958	21/06/2019	Mahesh Kumar	GDMO	91800
15	043001	1579	11/09/2019	Sunil Kumar Thakur	GDMO	54000
16	043001	1673	19/09/2019	Arti	Staff Nurse	343290
17	043001	1804	09/10/2019	Hari Kishan	Staff Nurse	29079
18	043001	1810	10/10/2019	Shabnam	Staff Nurse	244813
19	043001	2377	26/11/2019	Tarun Bhardwaj	Staff Nurse	735300
20	043001	2692	03/01/2020	Om Prakash	Staff Nurse	142042
21	043001	2922	06/02/2020	Apil Kumar	LDC	337500
22	043001	1040	29/09/2020	Babita Bhalla	Staff Nurse	187416
23	043001	1660	23/11/2020	Preeti Chopra	Pharmacist	360000
24	043001	100	07.04.2021	Sushil Kumar	N.O.	51350
25	043001	149	09.04.2021	Preeti Chopra	Pharmacist	203310
26	043001	726	03.06.2021	Rakshit Garg	GDMO	45000
27	043001	1084	14.06.2021	Raj Kumar	Chowkidar	127750
28	043001	1293	01.07.2021	Raj Kumar	Chowkidar	116667
29	043001	2813	11.11.2021	Balak Ram	LDC	122357
30	043001	3373	28.12.2021	Arif Hussain	Staff Nurse	2970720
					Total	9589122

(B) List of Pending Medical Advance Bill G. B. Pant Hospital :-

S. No.	DDO	Bill No	Date	Name	Designation	Medical Advance (Rs)
1	044001	46	04/04/2019	Kamlesh Kumari	S.K	470399

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2	044001	465	13/05/2019	Rakesh Rani	Sr. Nursing Officer	36000
3	044001	1561	23/07/2019	Renu Adhikari	Sr. Nursing Officer	76252
4	044001	3856	26/11/2019	Clara Choudhary	Nursing Officer	270000
5	044001	5211	24/01/2020	Sudershan Kumari Wadhawan	Asstt. Programmer	34636
6	044001	520	25/06/2020	Neetu Mehlawat	Nursing Officer	215000
7	044001	650	14/07/2020	Vidya N.B. Lal	Sr. Nursing Officer	19800
8	044001	2976	15/01/2021	Renu Adhikari	Sr. Nursing Officer	25000
9	044001	3100	17/11/2021	PAWANA DEVI	MEDICAL LABORATORY	231600
10	0044001	4408	08.03.2022	Rekha Gupta	N.O.	710000
11	044001	4624	22/03/2022	HARISH KUMAR	NURSING OFFICER	677000
					Total	2765687

(C) List of Pending Medical Advance Bill School :-

S. No.	DDO	Bill No	Date	Name	Designation	Medical Advance (Rs)
1	032783	245	21/11/2019	Imran Khan	TGT	137848
2	032768	211	11/11/2020	Surya Kant Prasad	DDE	585000
					Total	722848

(D) List of Pending MEDICAL Advance bill MAMC :-

S. No.	DDO	Bill No	Date	Name	Designation	Medical Advance (Rs)
1	049001	1634	09/03/2022	HARI SINGH RAWAT	JR. MLT	224100/-
					Total	224100

Total A+B+C+D= 9589122 + 2765687 + 722848 + 224100= Rs.13301757/-

The above outstanding advances may be adjusted on priority basis under intimation to the audit.

(2)

PARA No. 4:- Outstanding Leave Travel Concession Advances of Rs.1,16,86,715/-.
(Ref. Audit Memo No. 8 dated 29.04.2022).

As per Rule 292, GFRs, 2017, when Leave Travel Concession advance is drawn by any government servant, the employee should submit the adjustment bill for final settlement within one month from the date of completion of journey.

As per the information provided by the Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi for the audit period with respect to outstanding leave travel concession advances, it has come to notice that following LTC advances have been drawn by the Government Servants attached with PAO XV, but the adjustment bills have not been submitted by the concerned DDO, as per details given below:-

(A) List of Pending LTC Advance Bill Lok Nayak Hospital :-

S. No.	DDO	Bill No	Date	Name	Designation	LTC Advance (Rs)
1	043001	428	15/05/2017	Ratna Bhaskar	Nursing Sister	79164
2	043001	782	12/06/2017	Sweety Rekha	Staff Nurse	50071
3	043001	1449	04/08/2017	Deepika Behi	Staff Nurse	67453
4	043001	1730	28/08/2017	Susamma Jose	Lab Technician	6210
5	043001	2250	28/09/2017	Shashi Kumar	Staff Nurse	125607
6	043001	2388	10/10/2017	Sunil Kumar Mishra	Nursing Orderly	185242
7	043001	2391	12/10/2017	Shashi Bala	Nursing Orderly	143298
8	043001	2398	11/10/2017	Laila Steppen	Nursing Sister	181195
9	043001	2457	16/10/2017	Sunita Sharma	Nursing Sister	191736
10	043001	2547	25/10/2017	Amit Godara	Staff Nurse	121687
11	043001	2719	09/11/2017	Shashi Lal	ANS	95386
12	043001	2859	16/11/2017	Pradeep Kumar	Nursing Orderly	72459
12	043001	340	28/04/2018	Soumya Suno	Staff Nurse	28782
13	043001	688	19/05/2018	C. Kandaswamy	Nursing Orderly	151481
14	043001	968	08/06/2018	Jasbir Singh	Nursing Orderly	151207
15	043001	967	08/06/2018	Amit Goor	Nursing Orderly	151214
16	043001	1026	12/06/2018	Tikaram Singh	Nursing Orderly	75607
17	043001	1025	12/06/2018	Rohtas Kumar	Nursing Orderly	151214
18	043001	1063	14/06/2018	Sawan Kumar	Nursing Orderly	151214
19	043001	1209	22/06/2018	Sunita	Nursing Orderly	11341
20	043001	1189	21/06/2018	Sarabjeet Kumar	Nursing Orderly	112516
21	043001	1639	24/07/2018	Sanjay Kumar	Nursing Orderly	151214
22	043001	82	13/08/2018	Khaiber Singh	Nursing Orderly	110205
23	043001	2013	18/08/2018	Arvind Mohan	Nursing	218980

24	043001	2188	04/09/2018	Nirmal Devgan	Orderly Nursing Orderly	78400
25	043001	2186	04/09/2018	Vandve A.K.	Nursing Orderly	51840
26	043001	2195	05/09/2018	Vanita Dhingra	Nursing Orderly	109490
27	043001	2201	06/09/2018	Avdesh Kumar	Nursing Orderly	39200
28	043001	2570	03/10/2018	Anuj Kumar	Staff Nurse	181313
29	043001	3190	14/11/2018	Narain Basna	GDMO	278451
30	043001	3118	08/11/2018	Rathin Dass	GDMO	7072
31	043001	3307	24/11/2018	Joginder Kumar	GDMO	164238
32	043001	3374	29/11/2018	Radha Bisht	GDMO	38354
33	043001	3367	28/11/2018	Anupam Kumari	GDMO	36729
34	043001	3345	27/11/2018	Vinit Jayswal	GDMO	124787
35	043001	3459	05/12/2018	Asha Bali	GDMO	105001
36	043001	3553	11/12/2018	Satish Kumar	GDMO	154980
37	043001	3650	18/12/2018	Ved Prakash	GDMO	7767
38	043001	3652	18/12/2018	Kapil Narayan	GDMO	6466
39	043001	3660	19/12/2018	Jai Prakash	GDMO	62424
40	043001	3677	20/12/2018	Shyam Singh	GDMO	91616
41	043001	36	01/04/2019	Nikhila	GDMO	18270
42	043001	379	04/05/2019	Sunil Kumar	GDMO	220025
43	043001	767	06/06/2019	Ved Prakash	GDMO	113316
44	043001	2195	08/11/2019	Sunny Walter	Staff Nurse	147512
45	043001	2130	06/11/2019	Poshpa Devi	Staff Nurse	157021
46	043001	2584	20/12/2019	Sandeep Kadyan	Staff Nurse	151254
47	043001	2888	31/01/2020	Man Singh	Staff Nurse	11600
48	043001	2913	06/02/2020	Amit Gupta	LDC	210270
49	043001	3126	04/03/2020	Poonam	LDC	153306
50	043001	3135	04/03/2020	Madhu Arora	LDC	157460
51	043001	3136	04/06/2020	Sam P. George	LDC	119364
52	043001	3060	06/03/2020	Ritika Charles	LDC	107508
53	043001	3290	18/03/2020	Rashmi Yadava	LDC	44780
54	043001	2004	12/01/2021	Gunjan	Specialist	40000
55	043001	2485	06/02/2021	Hari Singh Nandiwal	Staff Nurse	24000
56	043001	2987	12/03/2021	Ellen Beck	Sr. Lecturer	30000
57	043001	86	06.04.2021	Bharat Kumar	OT Tech	150206
58	043001	175	12.04.2021	Amit	S.K.	150000
59	043001	1774	11.08.2021	Lalit Kumar	Peon	151409
60	043001	2177	10.09.2021	Krishna Devi	N.O.	19035
61	043001	2182	10.09.2021	Geeta Devi	S.K.	57164
62	043001	2184	10.09.2021	Vinod Kumar	Mate	151409
63	043001	2450	30.09.2021	Ram Prasad	Clinical	81621
64	043001	2438	30.09.2021	Narendra	Staff Nurse	81147
65	043001	2802	08.11.2021	Sapna Rathore	Lab Asstt.	123026
66	043001	2800	08.11.2021	Rekha Kashyap	Lab Asstt.	163854
67	043001	2818	11.11.2021	Rati Chauhan	Staff Nurse	75960
68	043001	2937	20.11.2021	Rekha Rani	Lab Tech	56970
69	043001	2989	25.11.2021	Chandan Kumar	Lab Asstt.	123035
70	043001	2975	25.11.2021	Vinita Jaiswal	GDMO	64800
71	043001	3031	02.12.2021	Neetu Kumar	Lab Tech	75960
72	043001	3177	11.12.2021	Rajwati	Nursing Sister	75179

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73	043001	3315	22.12.2021	Muluk Dev	N.O.	34850
74	043001	3313	22.12.2021	Mohit	N.O.	54826
75	043001	3311	22.12.2021	Sunita	S.K.	34850
					Total	7753598

(B) List of Pending LTC Advance Bill G. B. Pant Hospital :-

S. No.	DDO	Bill No	Date	Name	Designation	LTC Advance (Rs)
1	044001	454	11/05/2019	Kamna Deep Kaur	S.R	96000
2	044001	1277	01/07/2019	Ambuj Singh Ranbat	Jr. Asstt.	19900
3	044001	1975	22/08/2019	Sangeeta	Nursing Officer	84000
4	044001	3256	05/10/2019	Manoj Khalasi	Store Khalasi	155000
5	044001	3818	18/11/2019	Mukesh Kumar	Nursing Orderly	156000
6	044001	3855	21/11/2019	Anita Kumari	DNS	220000
7	044001	3890	25/11/2019	Pavitra Yadav	Nursing Officer	161000
8	044001	4011	05/12/2019	Sadhna Shanker	ANS	223000
9	044001	4014	05/12/2019	Amandeep Goyal	Assistant Professor	195000
10	044001	4182	17/12/2019	Deepak Kumar	Nursing Officer	109000
11	044001	4183	17/12/2019	Pratap Singh	O.T. Asstt.	162133
12	044001	4187	17/12/2019	Kishan Singh	Sr. Asstt.	108900
13	044001	5561	12/02/2020	Sarita	Jr. Asstt.	117000
14	044001	5628	17/02/2020	Sunil Kumar	Messenger	157000
15	044001	5681	19/02/2020	Pratap Singh	O.T. Asstt.	146700
16	044001	5717	22/02/2020	Sandeep Bhardwaj	Jr. Asstt.	150000
17	044001	5718	22/02/2020	Umesh	Jr. Asstt.	108000
18	044001	5722	25/02/2020	Prerna Wilson	Nursing Officer	116000
19	044001	5772	02/03/2020	Braham Prakash	Pharmacist	75700
20	044001	5773	02/03/2020	Mukesh Kumar	Pharmacist	75700
21	044001	5776	02/03/2020	Mukesh Kumar	Pharmacist	56800
22	044001	5958	16/03/2020	Aakash Kumar	Nursing Officer	83000
23	044001	5995	18/03/2020	Nand Kumar	Nursing Officer	23000
24	044001	3334	07.12.2021	Hukum Singh	Dir. Prof	74000
25	044001	3388	11/12/2021	PRAMOD KUMAR	S.K	69700
26	044001	3400	13/12/2021	TIL BAHADUR	OT ASSTT	34850
27	044001	3399	13/12/2021	NARESH KUMAR	OT ASSTT	69700
28	044001	3446	15/12/2021	SAIMEEN RAZA	LAB ASSTT	69699
29.	044001	3573	23.12.2021	Rajinder Singh	S,K.	87125
					Total	3203907

(C) List of Pending LTC Advance Bill School :-

S. No.	DDO	Bill No	Date	Name	Designation	LTC Advance (Rs)
1	032784	18	02/05/2017	Vijay Kumar	TGT	12960
2	032783	148	19/09/2019	Amir Azam	PGT	126000
3	032777	142	28/11/2019	Saira Bano	PGT	18108
4	032781	169	03/02/2021	Ajay Anand	TGT	161474
5	032786	267	12/03/2021	Mohammad Afjal	V.P	39544

6.	032786	142	24.03.2022	Arun	UDC	75416
					Total	433502

(D) List of Pending LTC Advance Bill GNEC :-

S. No.	DDO	Bill No	Date	Name	Designation	LTC Advance (Rs)
1	048001	29	12/04/2021	Mahesh Kumar	Driver	77500
2.	048001	870	25/11/2021	Sreenivas N.V.	Staff Nurse	27000
					Total	104500

(E) List of Pending LTC Advance bills MAMC :-

S. No.	DDO	Bill No	Date	Name	Designation	LTC Advance (Rs)
1	049001	1137	17/12/2022	VIJAY KUMAR	LAB ATTENDANT	18000
2	049001	995	24/10/2021	NITIN KUMAR	SR. ASSISTANT	64356
3	049001	1296	4/1/2022	SHAKTI MAKKAR		91872
4	049001	1422	08/03/2022	PRITHVI RAJ SINGH	STENO GR-II	16980
					Total	191208

Total A+B+C+D+E= 7753598 + 3203907 + 433502 + 104500 + 191208= Rs.11686715/-

The above outstanding advances may be adjusted on priority basis under intimation to the audit.



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PARA No.5:- Cheques amounting to Rs.36,33,78,511/- lying un-cleared.
(Ref. Audit Memo No. 9 dated 29.04.2022).

As per Civil Account Manual, para 2.7.5, the "Accounts Officer's Check Register" (Form CAM 15) will be maintained personally by the Pay and Accounts Officer, showing the total daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of outstanding cheques, and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "PAO-Cheques".

As per the information provided by the Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi from the financial year 2018-19 to 2021-22, 429 cheques amounting to Rs.36,33,78,511/- are lying un-cleared and not presented in bank for encashment:-

S. No.	Financial years	No. of cheques lying outstanding	Amount
1	2018-19	29	21,16,928
2	2019-20	45	1,89,89,408
3	2020-21	135	46,25,599
4	2021-22	220	33,76,46,576
	Total	429	36,33,78,511

Efforts may be made to clear the outstanding un-cleared cheques under intimation to the audit.

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PARA No.06:- Non- release of withheld amount of Death-Cum-Retirement-Gratuity amounting to Rs.4,65,15,056/-

(Ref. Audit Memo No. 10 dated 02.05.2022).

As per CCS Pension Rules, the PAO shall not withhold any gratuity unless the Head of the Office ordered as follows:-

1. To intimate Directorate of Estate's order for withholding 10 percent of gratuity for outstanding license fee.
2. To inform the outgoing disciplinary proceeding against the official.

As per the information provided pertaining to Death-Cum-Retirement-Gratuity withheld by PAO-XV, it was noticed that there are 179 cases of withheld DCRG amounting to Rs.4,65,15,056/- as per details given below:-

S.No.	Name	PPO Number	Date of retirement	Amount
1	Smt. MADHU BHARTI	702501901241	18/03/2016	Rs.20,990.00
2	Smt. SUSHILA	702501902057	30/09/2019	Rs.40,057.00
3	Shri. SATISH KUMAR	702501902484	03/07/2019	Rs.2,00,000.00
4	Smt. USHA	702501901320	11/12/2007	Rs.34,626.00
5	Shri. VED PAL SINGH	702501800070	11/02/2017	Rs.1,24,925.00
6	Shri. TIKA RAM	702502000013	31/08/2019	Rs.74,518.00
7	Smt. MAYA DEVI	--	30/04/2017	Rs.54,810.00
8	Smt. MAYA DEVI	702501701089	30/04/2017	Rs.54,810.00
9	Shri. SUNIL KUMAR	702501901065	10/01/2018	Rs.75,189.00
10	Shri. RANJEET SINGH	702502001094	31/12/2019	Rs.58,353.00
11	Smt. SITA DEVI	--	02/11/2015	Rs.86,713.00
12	Shri. JOGINDER	702502101231	03/08/2019	Rs.1,14,660.00
13	Shri. KABIR SINGH	702502101143	31/05/2021	Rs.79,151.00
14	Smt. JETHLY DEVI	702501701339	31/05/2017	Rs.31,234.00
15	Smt. SOSAMMA PUNNUSE	702502101219	30/06/2021	Rs.1,63,900.00
16	Shri. DANVIR SINGH	702502101301	31/01/2021	Rs.79,151.00
17	Smt. SURESH KUMARI	702502001322	31/05/2020	Rs.74,517.00
18	Shri. HARPAL SINGH JANOJER	702501901359	23/12/2017	Rs.90,770.00
19	Shri. PURAN SINGH	702502001403	30/04/2020	Rs.76,834.00
20	Shri. SURESH CHAND	702501701463	31/07/2016	Rs.57,730.00
21	Smt. MADHU BALA	702502101554	28/02/2021	Rs.63,356.00
22	Smt. MARYKUTTY THOMAS	702501901647	31/05/2019	Rs.1,47,840.00
23	Smt. MAYA	702502200257	31/08/2021	Rs.83,434.00
24	Smt. SUCHITRA JACOB	702501901799	31/05/2019	Rs.1,47,840.00
25	Shri. RAJESH KUMAR	702502001782	08/03/2019	Rs.83,597.00
26	Shri. SURENDER	702502000174	30/06/2019	Rs.67,267.00
27	Shri. UTTAM SINGH	--	31/10/2020	Rs.81,467.00
28	Shri. RAM PARSHAD	702501801891	31/01/2018	Rs.66,206.00
29	Smt. SEEMA	702502101972	08/06/2020	Rs.64,584.00
30	Smt. MARY JOSEPHA SOLOMON	702502001995	30/09/2020	Rs.1,45,829.00
31	Shri. BABU LAL	702502102025	31/07/2021	Rs.81,467.00
32	Shri. NANAK CHAND	702501702163	15/04/2016	Rs.95,040.00
33	Smt. PANWATI	702501802090	31/12/2017	Rs.47,644.00
34	Shri. BIR SINGH	702502002147	30/06/2020	Rs.76,834.00
35	Dr. RAJIV KOHLI	702502102212	31/07/2021	Rs.1,79,546.00
36	Shri. PRITAM SINGH	702501800140	30/04/2004	Rs.25,257.00

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37	Shri. RAJ BAHADUR UPADHYAY	702502002244	31/12/2020	Rs.63,355.00
38	Smt. SAVITRI DEVI	--	31/03/2016	Rs.72,010.00
39	Smt. LIZIAMMA RAJU	702501800021	30/11/2017	Rs.1,28,497.00
40	Shri. SHAILENDER SINGH	702502102506	31/05/2021	Rs.79,151.00
41	Smt. FABIOLA ALLEN PAUL	702502102818	26/10/2020	Rs.9,20,723.00
42	Mrs. MARJARY VINITA DEMPTA	702502102737	30/09/2021	Rs.1,90,080.00
43	Mrs. THANKAMMA JOY	702501902697	30/11/2019	Rs.1,39,597.00
44	Shri. RAMESH	702501800207	31/05/2017	Rs.58,344.00
45	Shri. UPENDER RAJ SHARMA	702502103093	30/09/2021	Rs.88,621.00
46	Smt. MERCY JAMES	702502102991	30/11/2021	Rs.1,83,511.00
47	Shri. DHANESHWAR RAM	702502000394	31/12/2019	Rs.76,834.00
48	Shri. ROBIN MITRA	702502100292	24/07/2004	Rs.1,50,000.00
49	Smt. KAILASHO	702502200383	31/08/2021	Rs.75,535.00
50	Shri. DAMODAR DASS	702501800263	31/01/2018	Rs.58,905.00
51	Shri. ARJUN SINGH	702502100407	31/01/2021	Rs.76,834.00
52	Shri. KRISHAN CHAND	702502200459	24/08/2021	Rs.1,20,592.00
53	Smt. KAMLESH	702502200200	24/04/2021	Rs.1,40,934.00
54	Smt. EDREENA SAMSON JOSEPH	702502000385	31/01/2020	Rs.1,54,826.00
55	Dr. RAJEEV BHUSHAN AHUJA	702501800522	31/05/2017	Rs.7,06,534.00
56	Shri. CHURA MANI	702501700600	31/10/2016	Rs.59,410.00
57	Shri. KALIDAS DEY	--	31/12/2017	Rs.19,026.00
58	Shri. PRADEEP KUMAR	702502100674	23/02/2020	Rs.1,05,985.00
59	Mrs. VALSAMMA SONY	702501900646	28/02/2019	Rs.1,22,009.00
60	Shri. ANIL KUMAR	702502100696	31/07/2020	Rs.61,244.00
61	Shri. SHRI KISHAN	702502200819	31/10/2021	Rs.86,028.00
62	Shri. HEMRAJ	--	07/07/2020	Rs.62,712.00
63	Shri. ARUN KUMAR DEY	702502100869	05/01/2021	Rs.63,356.00
64	Mrs. MARIAMMA MATHEW	702502000329	30/11/2019	Rs.1,48,210.00
65	Smt. ANCY SABU	702502000880	30/06/2020	Rs.1,54,826.00
66	Shri. RAMU	702502201027	31/10/2021	Rs.91,215.00
67	Shri. ASHOK	702501900888	31/10/2018	Rs.69,422.00
68	Shri. BAHULEYAN M.V	702501900879	28/02/2019	Rs.49,459.00
69	Shri. RAJU SHARMA	702501700972	16/01/2016	Rs.70,964.00
70	Shri. MANBAR SINGH	702501900930	31/03/2019	Rs.32,133.00
71	Smt. SHEELA P. KUCHANKAR	702501801064	31/03/2018	Rs.95,363.00
72	Mrs. USHA RANI ARORA	702502100126	31/12/2020	Rs.1,68,726.00
73	Dr. NILOY RANJAN LASKAR	702502200024	31/12/2021	Rs.2,00,000.00
74	Mrs. JAINAMMA JOHNY	702502101547	31/05/2021	Rs.1,54,440.00
75	Shri. MATTU SALVINDER SINGH	702502101260	31/03/2019	Rs.3,11,846.00
76	Shri. MAHESH KUMAR	--	20/05/2014	Rs.2,84,935.00
77	Smt. ANILA NORRIS	702501901250	31/12/2018	Rs.1,54,311.00
78	Mrs. MELTINA SINGH	702502001511	31/05/2020	Rs.1,97,876.00
79	Dr. GEETA ANJUM KHWAJA	702502001524	30/06/2020	Rs.2,00,000.00
80	Dr. VINOD KUMAR GUPTA	702502001533	31/03/2020	Rs.2,00,000.00
81	Shri. DHARAM NATH MANJHI	702502101477	30/06/2021	Rs.64,411.00
82	Shri. RAJU	702502101480	31/03/2021	Rs.62,300.00
83	Smt. VASANTHY B.S. MENON	702501901676	31/05/2019	Rs.1,47,840.00
84	Smt. BEENA	702502101705	31/01/2021	Rs.68,140.00
85	Shri. K. C. DOGRA	702501901669	31/05/2019	Rs.1,25,664.00

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86	Shri. MAHESH	702501702129	31/10/2017	Rs.68,954.00
87	Shri. JAISIN TOPPO	702502102155	31/12/2020	Rs.62,654.00
88	Smt. ALICE KUNJUMON	702501902307	31/07/2019	Rs.1,19,952.00
89	Ms. ASHA RANI BHATIA	702502102852	30/06/2021	Rs.1,49,568.00
90	Shri. DINESH SHARMA	702502102708	31/07/2021	Rs.1,56,922.00
91	Mrs. SARAMMA ALEX	702502000558	31/03/2020	Rs.1,39,312.00
92	Mrs. A. KANAKA DURGA	702502000789	30/04/2020	Rs.1,59,073.00
93	Smt. URMILA SHARMA	702502000778	30/04/2020	Rs.1,65,637.00
94	Shri. DURGA PRASAD	702502100876	18/01/2020	Rs.1,18,755.00
95	Smt. DAYAWATI	702501901058	31/12/2018	Rs.71,580.00
96	Mrs. VEENA VERMA	702502100968	30/04/2021	Rs.1,68,726.00
97	Dr. AKHLESH SINGH TOMAR	702502100977	31/03/2021	Rs.2,00,000.00
98	Smt. THANKAMANI AMMA K.R.	702502000976	31/05/2020	Rs.1,15,830.00
99	Mrs. MARY THOMAS	702501900961	30/04/2019	Rs.1,49,968.00
100	Mrs. THRESIAMMA PAUL	702501901139	31/05/2019	Rs.1,49,968.00
101	Smt. KEWAL GUPTA	702502000271	31/01/2020	Rs.1,75,869.00
102	Shri. MUNNA LAL	702502102180	28/02/2021	Rs.64,411.00
103	Mrs. INDRA JADU	702502100317	31/01/2021	Rs.1,68,726.00
104	Shri. KRISHAN PAL	702502102517	28/04/2021	Rs.76,834.00
105	Shri. NAND LAL MANJHI	702502100520	31/01/2021	Rs.64,411.00
106	Mrs. ANNEYAMMA JAMES	702501800681	31/03/2018	Rs.1,30,977.00
107	Smt. RANI	702502100955	31/01/2021	Rs.74,517.00
108	Shri. BISHAN LAL	702502100067	30/04/2020	Rs.76,834.00
109	Dr. M. SATYANARAYANAN	702502100056	18/06/2020	Rs.5,48,049.00
110	Dr. AJAY KUMAR GUPTA	702502100089	31/10/2020	Rs.8,28,295.00
111	Dr. ALPANA SAXENA	702501900129	31/10/2018	Rs.6,46,684.00
112	Shri. KHETA RAM	702502001063	31/05/2020	Rs.70,200.00
113	Dr. RAKESH KUMAR	702502001038	31/07/2020	Rs.6,28,295.00
114	Dr. TARUN KUMAR MISHRA	702501901092	30/04/2019	Rs.8,28,295.00
115	Shri. BHUPAL CHAND	702502001115	31/07/2020	Rs.1,47,683.00
116	Smt. RAJO	702502001313	31/12/2019	Rs.61,952.00
117	Shri. DEVENDRA SINGH	702502101204	28/04/2020	Rs.1,65,438.00
118	Dr. R. N. MANDAL	702501801482	30/06/2018	Rs.6,28,295.00
119	Shri. NARINDER SINGH SIROHI	702502001481	31/05/2020	Rs.1,03,475.00
120	Shri. PARMESHWAR MEHTO	702501801431	31/01/2017	Rs.37,066.00
121	Dr. JASPAL SINGH DALI	702502001454	30/09/2020	Rs.6,28,295.00
122	Dr. NARESH KUMAR GUPTA	702501900138	30/06/2019	Rs.8,28,295.00
123	Dr. JAWAHAR LAL GOYAL	702502000130	31/01/2020	Rs.6,28,295.00
124	Dr. MANOJ KUMAR	702502200147	31/08/2021	Rs.8,28,295.00
125	Dr. VIJAY KUMAR GARG	702501901483	30/05/2018	Rs.12,66,590.00
126	Dr. SHYAM LATA JAIN	702502001555	30/09/2020	Rs.6,28,295.00
127	Shri. VIJENDER KUMAR	702501801927	05/08/2013	Rs.85,728.00
128	Dr. PRAMOD KUMAR PANDEY	702502001599	30/09/2020	Rs.6,28,295.00
129	Dr. ANIL KUMAR DHAL	702501901755	31/08/2019	Rs.6,36,684.00
130	Dr. MRADUL KUMAR DAGA	702502101842	31/07/2021	Rs.6,28,295.00
131	Shri. UTTAM SINGH	702502001775	31/10/2020	Rs.81,467.00
132	Dr. KAMLESH	702502101820	31/07/2021	Rs.6,36,684.00
133	Dr. PRAMOD LALI	702502001870	14/07/2020	Rs.6,04,989.00
134	Shri. RAJENDER SINGH	702502101808	27/04/2021	Rs.1,49,035.00
135	Dr. ANAND PRAKASH DUBEY	702501701946	30/09/2017	Rs.6,28,295.00
136	Dr. PREM NARAYAN AGARWAL	702501801866	31/08/2018	Rs.6,38,295.00

137	Dr. GOPAL KRISHNA INGLE	702501901856	31/07/2019	Rs.6,36,684.00
138	Dr. HARMANJIT SINGH HIRA	702501801879	30/09/2018	Rs.8,38,295.00
139	Dr. ANITA CHAKRAVARTI	702501701955	30/09/2017	Rs.6,28,295.00
140	Dr. NILADHAR SHANKARRAO HADKE	702501801918	31/08/2018	Rs.8,38,295.00
141	Dr. SANTOSH KUMAR GUPTA	702501702116	31/10/2017	Rs.6,38,295.00
142	Shri. ASHOK KUMAR AGGARWAL	702502000242	31/12/2019	Rs.1,20,077.00
143	Smt. MARIAMMA PHILIP	702501702273	30/11/2017	Rs.99,275.00
144	Dr. USHA KAUL RAINA	702502002235	31/12/2020	Rs.6,28,295.00
145	Shri. BIRENDER SINGH	702502102278	31/08/2021	Rs.81,523.00
146	Dr. SUDHA PRASAD	702501902208	30/09/2019	Rs.6,28,295.00
147	Dr. GAJENDRA SINGH MEENA	702502002257	31/12/2020	Rs.6,28,295.00
148	Dr. AJAY KUMAR JAIN	702501802317	31/12/2018	Rs.6,38,295.00
149	Shri. CHANDER PAL	702501800043	30/05/2017	Rs.64,350.00
150	Shri. SAWALIYA MANJHI	702502200288	31/01/2022	Rs.82,117.00
151	Dr. NARAYAN BHADUR MATHUR	702501902417	30/09/2019	Rs.6,28,295.00
152	Dr. SANGITA YADAV	702502102715	30/09/2021	Rs.6,28,295.00
153	Smt. USHA CHHABRA	702502103217	30/09/2021	Rs.1,72,920.00
154	Dr. UTTAM CHANDRA VERMA	702502102830	30/06/2021	Rs.8,23,460.00
155	Shri. SUNIL	702502200080	15/01/2021	Rs.1,08,800.00
156	Dr. SIDDARTH RAMJI	702502102966	30/11/2021	Rs.7,89,877.00
157	Dr. SUNEELA GARG	702502103107	30/11/2021	Rs.6,28,295.00
158	Shri. VIJAY PAL SINGH	--	28/03/2021	Rs.1,95,148.00
159	Dr. POONAM BHADORIA	702502103116	30/11/2021	Rs.6,28,295.00
160	Dr. SURINDER KUMAR	702502000495	31/05/2019	Rs.6,28,295.00
161	Shri. RAMESH CHAND	702502103163	20/08/2021	Rs.1,82,431.00
162	Shri. SUDARSHAN MANJHI	702502103228	31/12/2021	Rs.83,434.00
163	Dr. RATTAN KUMAR JINDAL	702502000316	29/02/2020	Rs.6,28,295.00
164	Dr. SUNIL KUMAR KHANNA	702502101006	08/09/2020	Rs.8,36,684.00
165	Dr. ANJALI TEMPE	702502200529	28/02/2022	Rs.8,28,295.00
166	Dr. ANIL AGRAWAL	702502200736	31/08/2021	Rs.6,28,295.00
167	Dr. NEELAM VASUDEVA	702502000701	30/04/2020	Rs.8,28,295.00
168	Dr. V. K. GAUTAM	702502000697	31/05/2020	Rs.8,28,295.00
169	Smt. MAYA	702502001142	31/03/2020	Rs.76,834.00
170	Smt. SHAKUNTALA	702502000734	31/03/2020	Rs.67,114.00
171	Shri. MOHAN LAL	702502100832	30/09/2020	Rs.1,12,800.00
172	Mrs. SUMAN MADAAN	702501900798	31/03/2019	Rs.1,52,275.00
173	Dr. REVA TRIPATHI	702501700815	31/03/2017	Rs.6,45,620.00
174	Shri. UMESH CHAND CHAUHAN	702502001227	31/01/2020	Rs.1,06,564.00
175	Shri. BHAWANI SINGH	702502000954	04/09/2019	Rs.2,00,000.00
176	Shri. ATTAR SINGH	702502200897	31/03/2022	Rs.82,170.00
177	Dr. UMA TEKUR	702501701012	30/04/2017	Rs.6,37,736.00
178	Smt. NEELAM	702501900239	31/12/2018	Rs.50,538.00
179	Shri. VED PRAKASH NARWAL	702502102492	30/04/2017	Rs.5,41,398.00
			TOTAL =	Rs.4,65,15,056

Efforts may be made by the PAO for the release of withheld amount of gratuity as per CCS Pension Rules under intimation to the audit.

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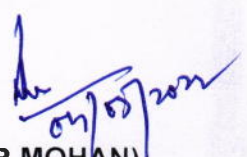
PARA No.07:- Non-Production of Records.

(Ref. Audit Memo No. 1(A) 1(D), (e), (f) (g), (h), (i) dated 25.04.2022 & 27.04.2022.

The following information was not produced by the PAO-XV to the Audit during the course of audit.

1. Details of uncleared cheques for the period 01.04.2017 to 31.03.2018

The PAO-XV is advised to produce the above mentioned record to the next audit under intimation to the audit.


07/07/2022

(INDER MOHAN)
(IAO/Party No.-II)

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PART III
TEST AUDIT NOTE

TAN NO. 1:- Discrepancies in maintaining Consumable Stock Registers & Contingency Vouchers/ Bills.

(Ref:- Audit Para No. 3 dt 26.04.2022)

During the test check of record submitted by Office of PAO-XV, GNCTD, Delhi, the following discrepancies have been noticed:-

1. Only Consumable Stock Register w.e.f. 01-10-2020 has been provided. The Non-consumable stock register has not been provided.
2. The mandatory page counting certificate is not recorded in the Stock Register on the first page which is also to be countersigned by the Head of the Office.
3. Rule 213(1) and 213(2) of GFR, 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable goods and materials should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. However, physical verification of the Consumable Stock Register, provided by the office, has not been done till date.
4. The vouchers have not been marked as 'Paid & Cancelled' after the payment has been made.
5. Stock entry of items on the body of the bill and Certificate under Rule 154 of the GFRs 2017 has not been recorded by the Competent Authority.

The above discrepancies may be removed and compliance be shown to the next audit.

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TAN No. 2:- Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No. 4 dated 26.04.2022).

During test check of Service Books of the Officers/Officials of Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi, the following discrepancies have been noticed:-

1. Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant:- As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in most of the service books provided to the audit e.g. (1) Pradeep Kumar Sharma, ASO (2) Sh. Shubham Gupta, Jr. Asstt. (3) Sh. Pramod Kumar, Sr. Asstt. etc.
2. Common Nomination Form not used:- Common Nomination Form for Gratuity, General Provident Fund and UTEGIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in any of the service books provided to the audit.
3. The leave accounts were not found updated in all cases.
4. The up-to-date Annual Verification Certificates were also not found recorded in any of the service books.
5. The SR 202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.
6. The particulars of each Govt. servant at the first page of Service Books should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed.

The above discrepancies may be removed and compliance be shown to the next audit.



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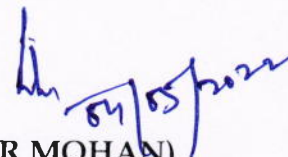
TAN No.03:- Discrepancies in maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 5 dated 27.04.2022).

During test check of PBRs maintained by the Pay & Accounts Office-XV, GNCT of Delhi, LNJP Hospital Complex, New Delhi, the following discrepancies have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR which has not been found completely filled in any of the PBRs. Apart from the name and other details like pay (Basic + Grade pay), details of loan/advances/refunds, installed number PAN umber etc were also not found completely filled in.
2. In some of the cases, past information of employees, who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income tax, GPF contribution etc. Also information about the employees who were transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the competent authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. 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 has not been done in the PBR.
4. Details of Salaries for the financial year 2021-22 are not completed and even the details of pay bills entered in the PBR are not countersigned by the DDO.
5. Cutting/overwriting made in PBR is not attested.
6. Abstract of pay bills (GAR-18) is not filled.

The above discrepancies may be removed and compliance be shown to the next audit.


(INDER MOHAN)
(IAO/Party No.-II)