

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

Sub: - Inspection Report of P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi for the period 2017-2018 to 2021-2022

INTRODUCTION:-

The I.A.R. on the accounts of **P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi** for the period 01/04/2017 to 31/03/2022 was conducted by field audit Party no. 31 comprising of Sh. Rajesh Kumar, AO/ IAO w.e.f. 18/3/2022 & 29/07/2022 (10 working days).

AIMS AND OBJECTIVES:-

The Pay & Accounts Office No.XXIII is working under the administrative control of Principal Accounts Office, Govt. of NCT of Delhi. The aims and objective of the pay and Accounts Office is as follows:-

1. Payments of bills of DDOs after usual checks.
2. Budget control.
3. Processing of pension cases issue of authorities of gratuity, commutation etc.
4. Preparation & submission of monthly accounts.
5. Maintenance of Broadsheet.
6. Maintenance of NPS Details & Submission of Subscription.
7. Issuance of GPF Statement.

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

The following officials have served as HOO/DDO/Cashier during 1/04/2017 to 31/03/2022.

SL. NO	NAME	Remarks	PERIOD
1	Sh. Mukesh Pathak	Head of Office	06-05-2016 to 25-12-2017
2.	Smt.Ila Majumdar	Head of Office	26-12-2017 to 28-02-2019
3.	Sh.Subhash Dhyani	Head of Office	01-03-2019 to Till date
4	Sh.Manoj Khanna	DDO	12-01-2017 to 30-09-2019
5	Sh.Manoj Kumar	DDO	1-10-2019 to 31-12-2021
6	Smt.KrishnaPanwar	DDO	01-01- 22 to 04-02-22
7	Sh.Manoj Khanna	DDO	05-02-2022 TO TILL DATE
8	Smt.sunita wadhwa	Cashier/caretaker	2017 to till date

Budget Allocation and Expenditure for the year 1/04/2017 to 31/3/2022

(NON PLAN)

FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	BALANCE	REMARKS
2017-18	17195000	13437664	3757336	
2018-19	17275000	12888770	4386230	
2019-20	16590000	16111947	478053	
2020-21	15541000	15311991	229009	
2021-22	17950000	17254900	695100	

Statutory Audit:-

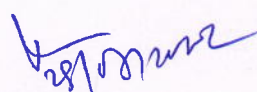
Statutory audit of P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi has been conducted by AG (Audit), Delhi till 2019.

Vacancy Statement as on date

GROUP	Sanctioned Post	Filled Post	Vacant Post
A	1	1	NIL
B	7	5	2
C	19	10	9
TOTAL	27	16	11

Maintenance of Records:-

The maintenance of records of P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi was found satisfactory subject to observations made in Current audit report and in test audit note.


(RAJESH KUMAR)
I. A.O. – XXXI

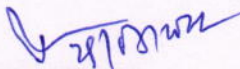
PART – II
Current Audit Report
(01/04/2017 to 31/03/2022)

During the course of current audit, 20 audit memo (including 07 record memos) highlighting various irregularities & recoveries to the tune of Rs.NIL were issued. On the basis of compliance shown by the Department, 01 audit memo was settled on the spot and 19 audit memos (including 07 record memos) have been and converted into 05 Paras and 08 TANs in the current audit report.

Details of Current Recovery: (Audit Period 01/04/2017 to 31/03/2022)

Sl. No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
NIL				
Total Amount to be recovered		NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(RAJESH KUMAR)
I. A.O. – XXXI

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Principal Accounts Office

Sub department:PAO-XXIII (Pay Accounts Office), DTC Depot, Okhla, New Delhi 352/2)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2006	2014	1		Short Recovery of DGHS contribution amounting to Rs. 4855/-	O	1435
2	2006	2014	3		Non production of Record	O	0
3	2014	2017	1		Non adjustment of LTC/TA Advance amounting to Rs. 9,86,211/-	O	0
4	2014	2017	2		Non adjustment of Medical Allowance amounting to Rs. 1,14,000/-	O	0
5	2014	2017	5		Non release of Gratuity withheld amounting to Rs. 7,97,640/-	O	0
6	2014	2017	9		Non adjustment of Abstract Contingent Advances amounting to Rs. 17,79,27,078/-	O	0

***NOTE:**

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

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OLD REPORT

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PART - II CURRENT AUDIT (2016 - 2014)

PARA-01

PARA - I Short recovery of D.G.S. Contribution amounting to Rs 4,855/-
(Audit Memo. No. 4 dated 08-04-2015)

As per office memo dated 28-07-2010 and further clarification issued vide office Order No. F. 25(111)/DGEHS/14613/S/09//44413-18 dt.20-08-10 the subscription of DGEHS has been revised w.e.f.1st August,2010 on the basis of grade pay as per given below:

Grade pay to the beneficiary	Subscription under DGHS per month
Upto Rs. 1650	Rs. 50
Rs. 1800,1900,2000,2400 and 2600	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600,4800,5400 and 6000	Rs. 325
Rs. 7600 and above	Rs. 500

During the test check of Pay Bills and PBRs for the below mentioned period, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the following employees:

PBR (2010-11)

Sr. No	Name of Official Sh.Smt.	Grade Pay (Rs.)	Month	Subs. deducted (Rs.)	Subs. to be deducted (Rs.)	Difference of Subscription to be deducted (Rs.)	Total (Rs.)
1	Dinesh Kumar, AAO	4800	08/2010	75	325	250	525
			09/2010	225	325	100	
			10/2010	150	325	175	
2	Balbir Singh, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
3	Manoj Khanna, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	

PARA 1 PBR 2010-11
Challenge to L 14397
01-02 CKD in old para bill

29/07/2012
IAO - PBR 31

2012 old para bill

(i) Rs. 1350/- already recovered and settled vide order dt. 20/3/2017
(ii) Rs. 1320/- settled by current audit team

Contd...

Sr. No	Name of Official Sh.Smt.	Grade Pay (Rs.)	Month	Subs. deducted (Rs.)	Subs. to be deducted (Rs.)	Difference of Subscription to be deducted (Rs.)	Total (Rs.)
4	Sarita Malhotra, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
5	Rattan Lal, HC	4200	08/2010	50	225	175	375
			09/2010	150	225	75	
			10/2010	100	225	125	
6	Balwant Singh, HC	4200	08/2010	50	225	175	375
			09/2010	150	225	75	
			10/2010	100	225	125	
7	Madhu Vashisht, UDC	4200	08/2010	50	225	175	375
			09/2010	150	225	75	
			10/2010	100	225	125	
8	Trilok Chand, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
9	DS Rawat, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	135	65	
10	Swati Saini, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
11	DR Tokas, UDC	4200	08/2010	50	225	175	375
			09/2010	150	225	75	
			10/2010	100	225	125	
12	Santosh Kumar, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
13	Dhroov Arora, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	

non file

pay settled already

non file

non file

only pay settled

24mm
JAP-08-31

kind 2 pay file

kind non file

kind non file

kind non file

Contd... Mhm

Sr. No	Name of Official Sh.Smt.	Grade Pay (Rs.)	Month	Subs. deducted (Rs.)	Subs. to be deducted (Rs.)	Difference of Subscription to be deducted (Rs.)	Total (Rs.)
14	Rameshwar Sharma, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
16	Salek Chand, UDC	2400	08/2010	50	125	75	196
			09/2010	70	125	55	
			10/2010	60	125	65	
18	Nabeesa Aboobakar, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
17	Deepak Kumar, LDC	1900	08/2010	90	125	35	100
18	RK Singh, UDC	2400	08/2010	50	125	75	196
			09/2010	70	125	55	
			10/2010	60	125	65	
18	AS Negi, UDC	2400	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
20	Raj Kumari Sharma, LDC	1900	08/2010	50	125	75	195
			09/2010	70	125	55	
			10/2010	60	125	65	
TOTAL							4,855

already
admitted
submit

ED / 2
old pass file

pay sheet
fully

28/11/2011
SAP-AP-31

The recovery of ` 4,855 on account of short deduction of DGEHS from the above said employees may be made after due verification of record and compliance be shown to audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit.

All similar other cases of short recovery of DGHS subscription may be reviewed at the PAO level and if required remedial action may be taken under intimation to audit.

PARA-02

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~~PARA-02~~

Non production of record

(Audit Memo. No.1 dated 1-04-2015)

The following records for the audit period were not submitted for audit verification. The details are as under:

1. Fidelity Bond - Cashier for the Audit period.
2. Register for reimbursement of Medical Bill/ Local Conveyance Bill / C.E.A.
3. Register for payment of Telephone/Electricity/Water Bills.
4. Postage Stamp Account.
5. Liveries Account of Class - IV.

All the above records may be shown at the time of next audit.

Taken as fresh
para. no - 05

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(M.RAMAMOORTHY)
I.A.O. - V

By
DAO - AB-31

TAN - 1

Cash Book

(Audit Memo. No.2 dated 06-04-2015)

The test check of Govt. Cash Book revealed the following short comings:

1. Narrations for the payment received or payment made were not mentioned for any of the entries.
2. A separate register for receipt and payment of A & C category cheque has not been maintained.
3. Cheques of 'A' Category and 'C' category are found entered in Cash Book which is in correct.
4. The month wise total of the cash book has not been checked and signed by a third person i.e. other than the writer and DDO in the cash book.
5. The physical verification of cash balance at the end of the month has not been recorded in the Cash Book by the DDO.
6. The each and every entry made in the cash book has not been attested by the DDO.

All the above mentioned short comings may be removed under intimation to audit. The PAO may also review all similar short comings and the remedial actions may be taken under intimation to audit.

CYK^m

TAN - 2

Pay Bill Register

(Audit Memo. No.3 dated 07-04-2015)

During the test check of Pay Bill Register for the audit period 2006-14, the following short comings have been noticed -

1. Page counting certificate has not been given on the first page of PBR.
2. The amounts drawn and paid as entered in the PBR have not been verified by the DDO.
3. The G.P.F Advance/ Festival Advance paid to the Govt. servants have not been attested by the DDO in the relevant column / entry made in the PBR.
4. Besides the PBR is incomplete in respect of the following. - Scale of Pay, Date of Joining, Rate of Pay, Date of Increment, Permanent/ Temporary, previous PBR No., Date of Birth, Address of the Govt. accommodation occupied by the Govt. servant, Initials of checker/ DDO etc. are not filled/ completed.

All the above mentioned short comings may be removed under intimation to audit.

CNRM

TAN - 3

Stock Register

(Audit Memo. No.6 dated 15-04-2015)

The test check of Stock Register revealed the following shortcomings:

1. Both the Consumable and Non-Consumable articles are entered and maintained in one single stock register.
2. The page counting certificate not recorded on the first page of the stock register.
3. The annual physical verification of the consumable/ non - consumable articles has not been done by the stores incharge as required under the rules except for the year 2012.
4. Initials of Store Officer and Recipient of the articles/ materials are not found in the stock register.
5. In many cases cutting/overwriting has been done without proper attestation.
6. The purchase amount of the articles has not been mentioned in the stock register.

All the above mentioned short comings may be removed under intimation to audit.

M.Ramamoorthi
(M.RAMAMOORTHY)
I.A.O. - V

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PART - 1B
2014-17

Current Audit Report

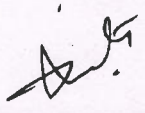
During the course of current audit, 03 record memos and 12 audit memos highlighting various irregularities & recoveries to the tune of Rs. 8,573/- were issued. On the basis of compliance shown by the Department, 02 memos were settled on the spot and remaining 10 memos have been converted into 09 Paras and 01 TAN in the current audit report.

Details of Current Recovery (Audit period 2014-17)

Memo No./ Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
03/nil	353/-	353/-	nil
05/03	2520/-	Nil	2520/-
09/07	935/-	Nil	935/-
10/08	4000/-	Nil	4000/-
12/06	765/-	Nil	765/-
Total	8573/-	353/-	8220/-

The internal audit report has been prepared on the basis of information furnished and made available by the PAO-XXIII, DTC Depot, Shri Niwas Puri, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.

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(SUMAN LATA ARORA)
I. A.O. - XXXI

PART - II
(Current Audit Report)
2014-17

PARA -01

Ref. Audit Memo No. 01
Dated:-19/01/2018

Sub:-Non adjustment of LTC/TA Advance amounting to Rs. 93,86,211/-.

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

During the test check of LTC Advance Registers of PAO-XXIII, it has been noticed that LTC Advances have been drawn by the officers/ officials of various DDO's attached with PAO-XII, GNCT of Delhi. But, adjustment bills LTC/TA Advances have not been submitted by the DDO concerned as per details given below:-

Taken from memo no-01

*28/01/18
SAA-01-31*

SL. NO	DDO code	Name	Amount	Bill no./dated
1	98035	Mahender Singh	64764	9-28/04/14
2	32225	Amita sulhara	67125	43-20/05/14
3	32225	Dinesh	50344	44-20/05/14
4	32225	Munita Garg	67125	45-20/05/14
5	32225	Suman	67125	46-20/05/14
6	32225	Sushma	67125	47-20/05/14
7	32301	Farzana Khatun	66178	20-08/05/14
8	32245	Ram Kumar Singh	195595	54-17/06/14
9	32313	R. B. Singh	94738	97-04/08/14
10	33026	Ashok Kumar	19602	262-15/09/14
11	32376	N. Bano	39006	200-16/09/14
12	32376	Naresh Shokin	74533	198-16/09/14
13	32376	Shabnam Niz	64098	201-16/09/14
14	32325	Shakuntla Sharma	55966	165-28/10/14
15	33024	Manoj Kumar	26200	191-02/12/14
16	33024	Manoj Kumar	57000	193-02/12/14
17	33024	Vinod	70400	192-02/12/14
18	32841	Ram vij	4824	109-12/12/14
19	32809	Ashwani Kumari	7632	129-15/12/14
20	32098	Misbahuddin	126313	375-09/12/14
21	32388	Amarjeet Kaur Lamba	146694	285-02/01/15
22	32323	Vipin Tyagi	97796	201-13/03/15
23	32238	Shivah Kumar	78912	328-13/03/15

Comparison seen

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24	32238	A. Mirza		
25	32301	Mehru Afroz Begum	98640	332 - 17/03/15
26	32388	Anupam Sharma	104863	357 - 17/03/15
27	701006	Mohd. Shakil	49016	362 - 30/03/15
28	32244	Yodhraj	133398	21 - 21/04/15
29	701006	Junaid Khan	123386	22 - 23/04/15
30	701006	Harish Lohan	100231	26 - 21/04/15
31	701006	Tasleem	100231	19 - 24/04/15
32	32315	Jasween Singh	10048	29 - 24/04/15
33	32388	Mukta Bahl	34978	44 - 25/05/15
34	32251	Prem chand	112723	25-05/05/15
35	32251	Narender kumar Sharma	96728	57-13/05/15
36	32242	Madan Lal Sharma	96728	58-13/05/15
37	32841	Naresh Kumar Meena	294390	204 - 09/04/15
38	32841	Krishan Gopal	137048	36 - 27/07/15
39	32098	Upendera Kumar Mishra	116220	70 - 28/09/15
40	32098	S.N. Chobay	137048	142- 29/09/15
41	32098	Sardar Singh	137048	143-29/09/15
42	32098	Raju Jaipriya	171310	144- 29/09/15
43	32242	Vijay Pal Singh	70324	141 - 29/09/15
44	32252	Krishan Swaroop	177030	234 - 08/10/15
45	32666	Akhil Sharma	118020	185 - 14/10/15
46	32841	Sunder Kumar	112122	110 - 09/10/15
47	32841	Anil Kumar	149497	83 - 15/10/15
48	32841	Rajesh kumar	112122	81 - 15/10/15
49	32251	O. P. Chaudhary	76548	82 - 15/10/15
50	32821	V.P. Singh	138980	225 - 20/10/15
51	98081	Deepti Jain	181196	194 - 1/12/15
52	33026	Poonam	62010	118 - 08/03/16
53	32225	Naveen Kapoor	64000	18 - 26/04/16
54	32225	Amrita Chaudhary	109299	50 - 10/05/16
55	32315	Amit Kumar Bansa	93042	51 - 10/05/16
56	32315	Pankaj Kr Singh	64854	46 - 31/05/16
57	32315	Shivesh Kr Jha	41439	51 - 31/05/16
58	32315	Shrichand	62159	53 - 31/05/16
59	32646	Savita Arora	62159	54 - 31/05/16
60	32388	Laxmi Butola	63139	55 - 27/05/16
61	32315	Brij Pal Singh	3622	59 - 19/05/16
62	32315	Rakesh Kumar	129708	49 - 31/05/16
63	32315	Rohan Singh	20710	48 - 31/05/16
64	32225	Amita Chaudhary	62159	47 - 31/05/16
65	32695	DESH RAI	103380	79 - 15/06/16
66	32386	CHAND SHARMA	33088	25 - 1/05/14
67	32829	IRA BHALLA	196000	111 - 08/08/14
68	32233	N. L. PATHAK	195592	131 - 28/08/14
69	701024	SURESH KUMAR SAINI	24975	237 - 18/10/14
70	32695	MANOJ KUMAR	47914	148+150 - 15/11/14
			22980	211 - 10/11/14

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71	33007	DEPTI MAL		
72	32588	RAJESH KUMAR MEENA	90000	404 - 21/11/14
73	32360	BHUSHAN PARASHAR	51324	269 - 02/02/15
74	32360	YOGENDRA KUMAR	54779	249 - 16/03/15
75	32360	BABU RAM	76039	251 - 16/03/15
76	32360	SUDHIR KUMAR	57029	250 - 16/03/15
77	32360	SUNIL PRASAD	54779	249 - 16/03/15
78	32360	SURYA MOHAN KUMAR	73789	248 - 16/03/15
79	32360	ARBIND KUMAR KAMTI	71539	247 - 16/03/15
80	32360	MAHESH CHAND	76039	246 - 16/03/15
81	32360	CHANDRA KUMAR JHA	51881	243 - 16/03/15
82	32692	RAMESH	95049	244 - 16/03/15
83	32692	D.K. SHARMA	72546	335 - 25/03/15
84	32692	S.P. SINGH	96728	12 - 20/04/15
85	32692	P.K. JHA	96728	13 - 20/04/15
86	32692	DEVENDRA JHA	96728	15 - 20/04/15
87	32692	RAM SANCHI	96728	16 - 20/04/15
88	32692	RAM SEWAK	96728	33 - 07/05/15
89	701014	SUMAN BALA	96728	34 - 07/05/15
90	32825	ZAHIDA KHATUN	163531	53 - 17/08/15
91	33027	ANNIE MATHEW	70423	132 - 9/09/15
92	701015	UDAL SINGH	66000	121 - 27/08/15
93	701015	RAJA RAM MEENA	149497	148 - 07/10/15
94	701015	HARISHANKAR SHUKLA	113922	146 - 07/10/15
95	701015	KAILASH GOYAL	112122	145 - 07/10/15
96	701015	KARISUMA BIPARI PATHAK	113922	143 - 07/10/15
97	701015	SHRI OM SHARMA	74748	144 - 07/10/15
98	32692	A.K. VIDYARTHI	149497	149 - 07/10/15
99	32827	DEEPA JAIN	15130	100 - 04/07/16
100	32247	OM PRAKASH	114974	70 - 02/08/16
101	713006	PANKAJ SHARMA	54529	152 - 28/09/16
102	713006	SHYAM BIHARI PASWAN	92729	120 - 23/12/16
103	713006	RAJENDRA KUMAR	92729	121 - 23/12/16
104	713006	RAM AVTAR	111861	122 - 23/12/16
105	32618	ROHTASH KUMAR	23183	145 - 23/01/17
106	32618	R.A. SIDDIQUI	112575	250 - 28/03/17
		Total	88481	252 - 28/03/17
			9386211	

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Value as
per Bill

DDO concerned may be directed to submit the Adjustment bills and compliance be shown to audit. Other similar cases, if any, may also be taken into account for similar action.

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PARA No. 02

Ref. Audit Memo. No. 04
Dated: 22/01/2018

Subj:- Non adjustment of Medical Advances amounting to Rs.1,44,000/-.

As per CCA Medical Rules, "When an advance has been drawn by any Govt. Servant the claim for re-imbusement of expenditure incurred on treatment shall be submitted within one month of discharge from the hospital".

During the test check of Medical Advance Registers of PAO-XXIII, it has been noticed that Medical Advances have been drawn by the officers/ officials of various DDO's attached with PAO-XXIII, GNCT of Delhi. But, adjustment bills have not been submitted by the DDO concerned as per details given below:

taken as from Reg No=02
9/10/18
3/10/18

Sl. No.	DDO CODE	Name of the official	Amount	Bill No./dated
01.	032829	Navanita Choudhary	45000/-	119-14/08/15
02.	032692	Devanand	99000/-	190-23/09/16
		Total	1,44,000/-	

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DDO concerned may be directed to submit the Adjustment bills and compliance be shown to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No.03

Ref. Audit Memo No.05
Dated : 22/01/2018

Subj:- Recovery of Rs.2520/- on account of Family Planning Allowance.

As per the OM dated 07/07/2017 of Ministry of Finance, Department of Expenditure, Family Planning Allowance has been abolished w.e.f. 1st July 2017 but the scrutiny of PBRs and records provided by the PAO, it has been revealed that the Family Planning Allowance (FPA) has not been discontinued as per aforesaid OM from the pay of following officials as per details given below:

Name of the official	Period	Total	Rate per	Amount
Sh. Dan Singh Rawat, UDC	July to Nov. 2017	05	210	1050/- ✓
Sh. Rameshwar Sharma, HC	July 2017 to Jan. 2018	07	210	1470/- ✓
			Total	2520/-

Family Planning Allowance may be discontinued and recovery of Rs.2520/- may be made from above mentioned official after due verification of records and under intimation to the audit. Other similar cases, if any, may also be taken into account for similar action.

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Para No.04

Ref. Audit Memo No.06
Dated 22/01/2018

Sub: Delay in deposit of Receipts.

As per para 1.11 of the CAM, bank drafts/cheques received in the Pay and Accounts Office should be entered in the register of Valuable (form CAM-16) immediate on receipt and then sent to the bank for credit to Govt. account with a credit slip on the next working day.

During test check of valuable register of PAO-XXIII it has been revealed that aforesaid rule is not followed and receipts have been deposited late. There was delay in depositing of receipts from 07 to 52 days as per details given below:-

S.No.	Cheque No	Date of Receipt	Amount	Date of deposit	Delay in remittance
01.	800819	06/05/14	20,005/-	28/05/14	21 days
02.	858534	12/06/14	15,709/-	30/06/14	17 days
03.	122512	11/07/14	74,10/-	02/09/14	52 days
04.	001771	05/11/15	5,000/-	02/12/15	26 days
05.	061696	23/05/16	5,519/-	31/05/16	07 days
06.	802149	03/11/16	12,9,104/-	24/11/16	20 days
07.	602293	02/11/16	1,7,734/-	25/11/16	22 days
08.	602298	22/12/16	6,7,700/-	30/12/16	07 days

Instructions as laid down in PARA 1.11 of CAM may be strictly followed and receipt may be remitted into Govt. treasury accordingly.

Para No.05

Ref. Audit Memo No.07
Dated 23/01/2018

Sub:-Non- release of Gratuity withheld amounting to Rs.7,97,640/-.

As per Govt. of India Decision (2) below Rule 64 of CCS (Pension) Rules 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 scrutiny of Gratuity Register, it has been noticed that gratuity amount withheld during the period 2014-15 to 2016-17 in 18 Cases amounting to Rs.7,97,640/- are yet to be released even after lapse of the prescribed period of six months. Details of the cases are as under:-

Taken as from para no 04

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S.No.	DDO	Name of the Official	DOR/DOD	Amount withheld (in Rs.)
01.	G B Pant Polytechnic	Sh. Brij K. Shore, Lecturer	30/06/2013	1,90,000/-
02.	ITI, Arab Ki Sarai	Sh. S.D. Rai, Mali	31/01/2014	42,500/-
03.	G B Pant Polytechnic	Sh. Malkhan Singh, Lecturer	30/06/2014	80,000/-
04.	G B Pant Polytechnic	Sh. Rattan Singh	30/06/2013	70,000/-
05.	ITI, Siri Fort	Smt. Amrit	30/06/2014	20,000/-
06.	DDE, Science Branch	Smt. Kanti Aswal, DDE	31/05/2015	1,00,000/-
07.	G B Pant Polytechnic	Late Sh. Devi Prasad	27/12/2014	30,000/-
08.	SKV Andrews Ganj	Late Naheed Anjum	05/02/2014	100000/-
09.	Meera Polytechnic	Bai Sh. R.K. Grover	31/10/2014	100000/-
10.	Meera Polytechnic	Bai Mrs. Archana Bhatnagar, Lecturer	31/05/2016	65140/-
Total				7,97,640/-

Taken as per memo

Necessary steps may be taken to release the withheld gratuity amount under intimation to the audit.

Para No.06

Ref. Audit Memo No.12
Dated 25/01/2018

Sub: Short recovery of UTGEIS amounting to Rs.765/-

On scrutiny of PBR of PAO-23 for the audit period, it has been noticed that deduction on account of UTGEIS has not been made on prescribed rates from the salary of the following officials/officers as per details given below:-

S.No	Name & Designation	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m.(Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
01.	Sh. Manoj Khanna, AAO	60	30	30	09/16 to 01/18	17	510/-
02.	Mohd. Zubair Khalid, LDC	30	15	15	09/16 to 01/18	17	255/-
Total							765/-

Recovery of Rs. 765/-, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any may also be taken into account for similar action.

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Subject: Short recovery of License Fee amounting to Rs.935/-

On going through the PBR & LPC of Sh. Rameshwar Sharma HC, it has been noticed that recovery of license fee has not been made as per LPC upto June 2017 and further license fee has not been revised as per Min. of Urban Development, Dte. Of Estate OM dated 19/07/2017 as per details given below:-

Name & Designation	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
Sh. Rameshwar Sharma, HC	245	205	40	02/17 to 06/17	05	RS.200/-
	310	205	105	07/17 to 01/18	07	Rs.735/-
Total						Rs. 935/-

Already sampled

Recovery of Rs. 935/-, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

Subject: Short recovery of subscription towards DGEHS amounting to Rs.4000/-

As per instructions issued by the Directorate of Health Services, the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dt. 20.08.2010. Further as per OM dated 10.12.2015, any change in DGEHS contribution by virtue of promotion/grant of NFSG, and change in grade pay retrospectively, the change of contribution is payable only from the date of issue of the order. But scrutiny of Service Book and PBR revealed that the contributions in respect of under-mentioned employees have been less deducted from their monthly Salary as per details given below:-

No.	Name & Designation Smt.	G/Pay (Rs.)	Period	Prescribed rate p.m. (Rs.)	Total amt. deducted	Actual amt. deducted	Amount recoverable (Rs.)
1	Mrs. Swati Saini, UDC	4200/-	01/16 to 04/16	225	900	Rs. 500 @ 125/-pm	RS.400/-
2	Ms. Indu, UDC	4200/-	06/16 to 01/17	225	1800	Rs.1000/- @ Rs.125/-pm	Rs. 1200/- (800+400)
			02/17 to	450	1800	Rs.1400/- (Rs.500/- @ Rs.125/- pm + Rs.900/-	

Already sampled

			05/17				@ Rs.225/-	
3.	Sh. Narinder Singh, UDC	4200/-	06/16 to 01/17	08	225	1800	Rs.1000/- @ Rs.125/- pm	Rs. 1200/- (800+400)
			02/17 to 05/17	04	450	1800	Rs.1400/- (Rs.500/- @ Rs.125/- pm + Rs.900/- @ Rs.225/-)	
4.	Sh Rameshwar Sharma, HC	4600/-	01/17 to 05/17	01	325	325	Rs.125/-	Rs.1200/- (200 + 800 + 200)
			02/17 to 05/17	04	650	2600	Rs.1800/- (Rs.500/- @ Rs.125/- pm + Rs.1300/- @ Rs.325/-)	
			06/17	01	650	650	Rs.450	
Total								Rs. 4000/-

Recovery of Rs.4000/-, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

~~Para No.09~~

Ref. Audit Memo No.08
Dated 23/01/2018

Sub:- Non adjustment of Abstract Contingent Advances amounting to Rs.17,79,27,078/-.

Note 4 under Rule 120 and Rule 162 of Receipt & Payment Rules stipulates that money drawn on Abstract Contingent Bills (AC Bills) for payment of advance to suppliers should be adjusted within a period of one month from the date of draw of such bills.

During scrutiny of record and list provided by PAO to audit, the sum of Rs.17,79,27,078/- drawn on Abstract Contingent Bills by DDOs (list attached as Annexure 'A') during the period 2007-08 to 2016-17 were outstanding as on 31/03/2017. Financial Year wise break up of outstanding/ unadjusted advances are as under:-

S.No	Financial Year	Amount outstanding in Rs.
1	2007-08	31500
2	2008-09	915700
3	2009-10	75000
4	2010-11	3400000
5	2011-12	2255724
6	2012-13	4878605
7	2013-14	5691224
8	2014-15	105488
9	2015-16	57431734
10	2016-17	103142103
Total		17,79,27,078

Taken as per Para No 03 from para No 03
29/1/2018
DDO AP-31

Sincere efforts may be made for adjustment of Abstract Contingent bills from the DDO concerned under intimation to audit.

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I. A. O.
PARTY No. XXXI

PENDING A.C. BILLS
DY. CONSERVATOR OF FOREST (SOUTH) TKD

PENDING BILLS FOR 2007-08				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	31500	1
		TOTAL	31500	1
PENDING BILLS FOR 2008-09				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	915700	2
		TOTAL	915700	2
PENDING BILLS FOR 2011-12				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	330750	2
		TOTAL	330750	2
PENDING BILLS FOR 2012-13				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	4292800	1
		TOTAL	4292800	1
PENDING BILLS FOR 2014-15				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	105488	1
		TOTAL	105488	1
PENDING BILLS FOR 2015-16				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	6762000	1
		TOTAL	6762000	1
PENDING BILLS FOR 2016-17				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
101	72004	DY. CONSERVATOR	10207706	3
		TOTAL	10207706	3

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OUTSTANDING AC BILLS FOR THE YEAR 2016-17 IN EDUCATION DEPARTMENT

DDO NO	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
41	32228	AAA SKVTkd Extn.	3727747	8
42	32588	SVBP SBV Tkd. Extn.	2061460	8
83	32309	GBSSS-2 Mehrauli	1345780	12
86	32360	GBSS -2 Khanpur	56390	2
88	32247	GBSSS Deoli	2504130	2
95	32373	CSA SBV New Friends Colony	206975	2
100	32820	GBSS Harkesh Nagar	2822744	8
100	32829	SKC Chirag Delhi	2100	1
125	701010	GBSS J Block Sangam Vihar	3314960	6
126	701011	GBSS Tehkhand	2863360	10
129	701015	GBSSS Tejpur Pahari Badarpur	952816	4
63	32238	GCESS NEHRU NAGAR	60000	1
65	32642	GGSSS KALKAJI	2411774	9
2	32324	GGSS NO.1 SEC -4DR. AMB. NGR.	60000	1
3	32325	GGSS NO.2 SEC-4 DR. AMB. NGR.	734020	7
4	32388	GGSSS SEC -5 DR.A.NGR.	734310	4
5	32251	YAG SB SEC-4 DR.A. NGR	60000	
6	32252	GBSS NO.2 SEC-4 DR.A.NGR	595660	5
8	32098	GBSSS NO.3, DR.A.NGR	1369260	11
21	32225	GGSSS DDA PH-II KALKAJI	1489966	8
22	32226	GBSSS -II KALKAJI	1667356	10
30	32524	GBSSS NO.3 BADARPUR	3507650	8
32	32316	GGSSS NO. 1 BADARPUR	770970	4
33	32317	GGSSS NO-2 BADARPUR NEW DELHI	2340260	15
29	32223	GBSSS NO 2 BADAPUR	4468377	8
35	32321	GBSS MOLARBAND	2153710	8
36	32318	GBSS NO.2 RLY CLY TRD	2687022	8
37	32320	SKV MOLARBAND	6501590	10
43	32233	GBSSS TKD EXTN.	3214500	8
44	32322	GGSS-2 MOLAR BAND	186732	1
45	32707	GBSSS TKD VILLAGE	2061510	10
46	32168	GBSSS-2 TED EXT.	3794491	8
47	32698	GGSSS TKD VILLAGE	3053800	11
48	32319	RKSV MADANPUR KHADAR	2622650	8
49	32328	SKV MADANPUR KHADAR	163020	4
50	32823	GBMS MADANPUR KHADAR	3037097	8
52	32822	SHKGSBV LAJPAT NGR.	1812600	10
53	32805	GCESSS LAJPAT NGR.	778020	3
54	32834	RPBV LAJPAT NGR.	52010	5
56	32830	GCEMS JUNG PURA	638820	6

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03	32343	GGSS MOLARBAND	20150	1
04	701025	GBSS MOLARBAND	3037896	8
32	713006	GBSSS MADANPUR KHADAR	1806940	8
60	32315	GBSSS DDA FLAT KALKAJI	1798590	8
127	701013	SKV ANDREWGANJ	1256480	8
9	32242	GBSSS NO.1 SEC-4 DR.A NGR	1314510	8
		GBSS NO.3 II SHIFT SEC -5 DR.A NGR		
10	32244		0	0
17	701004	GOVT.SV Dr.A.NGR.SEC-5	2221370	8
58	32828	GBSS SARAI KALE KHAN	366560	6
66	32645	GBSSS G BLOCK KALKAJI	1166390	6
68	32841	GBSS DDA PH-II KALKAJI	549140	4
72	32227	GBSS GARHI JHARIA MAFIA	291009	8
92	32386	GSBV SRINIWASPURI	1481910	8
74	32301	GGSSS JOGA BAI	933430	6
75	32312	SPMSV C R PARK	169200	3
76	32313	GBSSS CR PARK	1032230	4
23	32314	GGSS DDA PH-11 KALKAJI	2118160	10
		TOTAL	92449602	366

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PENDING ABSTRACT CONTINGENT BILLS

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PAY AND ACCOUNTS OFFICE -XXIII

PENDING BILLS FOR 2011-12

DDO NO	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
64	32809	SCIENCE BRANCH	18535	1
71	32290	SKV NO-2 E O K	97740	1
			116275	2

PENDING BILLS FOR 2012-13

DDO NO	DDO CODE	SCHOOL NAME	AMOUNT	BILL NO.
10	32244	GBSS-3 SEC-5 DR. AMB. NAGAR	95374	1

PENDING BILLS FOR 2013-14

DDO NO	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
16	32668	GGSS TIGRI	245920	1
17	701004	G S V DR. AMB. NGR. SEC-V	88146	1
2	32324	GGSS NO,1 SEC-4DR. AMB.	675080	2
8	32098	GBSS NO.3, DR. A. NGR.	139200	1
13	32646	GGSS NO.1 SEC-5 DR. A. NGR.	34700	1
14	32659	GGSS NO.3 SEC-4 A. NGR.	635810	3
22	32266	GBSS -II KALKAJI	2195800	2
24	32633	GGSS -2 KALKAJI	503503	2
		TOTAL	4518159	13

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PENDING A.C BILLS

76	32313	GBSSS CR PARK	429500	4
14	32659	GGSSS NO.3 SEC-4 A.NGR.	799000	1
20	32633	GGSS -2 KALKAJI	2138790	16
		TOTAL	50363774	199

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PENDING A.C. BILLS

*Taken as
Bills* (6)

Pending Rs. 31,25,000/-

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PENDING BILLS FOR 2010-11				
DDO NO.	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
25	35011	CO-2 DELHI NAVAL UNIT NCC	3400000	1
		TOTAL	3400000	1

PENDING BILLS FOR 2012-13				
DDO NO.	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
25	35011	CO-2 DELHI NAVAL UNIT NCC	340331	2
		TOTAL	340331	2

PENDING BILLS FOR 2013-14				
DDO NO.	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
25	35011	CO-2 DELHI NAVAL UNIT NCC	21041	1
		TOTAL	21041	1

PENDING BILLS FOR 2015-16				
DDO NO.	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
25	35011	CO-2 DELHI NAVAL UNIT NCC	302951	4
		TOTAL	302951	4

PENDING BILLS FOR 2016-17				
DDO NO.	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
25	35011	CO-2 DELHI NAVAL UNIT NCC	434795	7
		TOTAL	434795	7

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PENDING C. BILLS

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DEPARTMENT OF WOMEN AND CHILD WELFARE

PENDING BILLS FOR 2009-10				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
55	98028	DEPTT. OF WOMEN AND CHILD W	75000	1
		TOTAL	75000	1

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PENDING BILLS FOR 2011-12				
DDO NO	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
55	98028	DEPTT. OF WOMEN AND CHILD W	28650	2
		TOTAL	28650	2

PENDING BILLS FOR 2013-14				
DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
55	98028	DEPTT. OF WOMEN AND CHILD W	55400	1
			55400	1

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PENDING HC BILLS

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DEPARTMENT OF TRAINING AND TECHNICAL EDUCATION B

PENDING BILLS FOR 2011-12

DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
110	33026	ITI ARAB KI SARAI	1780049	2
		TOTAL	1780049	2

PENDING BILLS FOR 2012-13

DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
110	33026	ITI ARAB KI SARAI	150100	2
		TOTAL	150100	2

PENDING BILLS FOR 2013-14

DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
110	33026	ITI ARAB KI SARAI	1096624	1
		TOTAL	1096624	1

PENDING BILLS FOR 2015-16

DDO NO	DDO CODE	DEPARTMENT	AMOUNT DUE	BILL NO.
102	33007	G.B.PANT POLY. GKHLA	3009	1
		TOTAL		

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PENDING BILLS FOR 2016-17

DDO NO	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
114	95001	G.B.PANT ENGEERING COLLEGE	50000	1
		TOTAL	50000	1

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PENDING AC BILLS

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PENDING BILLS FOR 2015-16

DDO NO.	DDO CODE	SCHOOL NAME	AMOUNT DUE	BILL NO.
38	32330	RANI JHASHI SKV TEK RLY COLONY	2942300	6
40	32218	GGMS TKD EXT.	3046160	15
86	32360	GBSS-2 BADARPUR	544400	6
126	701011	GBSS TEHKHAND	2548960	11
130	701016	GGSSS TEJPUR PAHARI BADARPUR	894400	1
62	32816	KNG SV JANGPURA	26000	1
65	32642	GGSSS KALKAJI	2310690	11
4	32388	GGSSS SEC-5 DR.A.NGR.	979560	6
7	32261	GBSS II SHIFT SEC-4 DR.A.NGR	1201060	6
8	32098	GBSSS NO.3, DR.A.NGR	2258340	6
	32646	GGSSS NO.1 SEC-5 DR.A.NGR		
13			799000	1
32	32316	GGSSS NO. 1 BADARPUR	2680	2
28	32222	GBSSS BADARPUR	243660	7
29	32223	GBSSS NO 2 BADAPUR	4113420	1
30	32528	GBSSS NO.3 BADARPUR	1004180	8
36	32318	GBSS NO.2 RLY CLY TKD	1031160	6
43	32233	GBSSS TKD EXTN.	2928270	5
34	32320	SKV MOLARBAND	1910160	6
35	32321	GBSS MOLARBAND	662060	4
45	32707	GBSSS TKD VILLAGE	1585820	4
47	32698	GGSSS TKD VILLAGE	1404040	3
48	32319	RKSV MADANPUR KHADAR	356295	3
50	32823	GBMS MADANPUR KHADAR	4220630	7
54	32834	RPBV LAJPAT NGR.	37200	10
56	32830	GCEMS JUNG PURA	208000	1
103	32343	GGSS MOLARBAND	543420	7
132	713006	GBSSS MADANPUR KHADA	336900	5
136	713002	GBSS MADANPUR KHADAR	1803700	8
60	32315	GBSSS DDA FLAT KALKAJI	2099050	7
127	701013	SKV ANDREWGANJ	15400	2
101	32244	GBSS NO.3 II SHIFT SEC -5 DR.A.NGR.	1022020	6
12	701004	GOVT.SV DR.A.NGR.SEC-5	1505840	6
27	32696	GGSSS NO,2 TKD EXTN.	360909	2
68	32841	GBSS DDA PH-II KALKAJI	400430	4
72	32227	GBSS GARHI JHARIA MARIA	352200	3
75	32312	SPMSV C R PARK	1298170	8

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PENDING A.C. BILLS

76	32313	GBSSS CR PARK	129500	4
14	32659	GGSSS NO.3 SEC-4 A.NGR.	799000	1
24	32633	GGSS -2 KALKAJI	2138790	16
		TOTAL	50363774	199

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TEST AUDIT NOTE

TAN No.01

Ref. Audit Memo. No. 11
Dated:23/01/2018

Subject: - 18 Years Service Verification

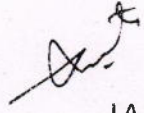
As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 18 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned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

Sr. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Sh. Manoj Khanna, AAO	28/12/1971	13/08/1993	31/12/2031
2.	Sh. Pushu Aron, ASO	15/01/1962	28/03/1989	31/01/2022
3.	Smt. Tajinder Kaur, ASO	16/05/1964	26/02/1988	31/05/2024
4.	Sh. Rameshwar Sharma, ASO	30/05/1970	26/04/1993	31/05/2030
5.	Sh. Om Prakash Sharma,	04/05/1960	04/06/1983	31/05/2020
6.	Sh. J S Negi, SA	10/02/1962	08/08/2000	28/02/2022

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

21

A.T.


I.A.O
PARTY NO. XXXI

PART-II
CURRENT AUDIT REPORT
(01/04/ 2017 to 31/03/2022)

Para No.01

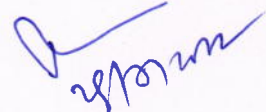
Audit Memo No.17
Dated: 28/07/2022

Sub: - Non Adjustment of LTC/TA Advance amounting to Rs.96,68,576/-.

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

During the test check of LTC Advance Registers of PAO-XXIII, it has been noticed that LTC Advances have been drawn by the officers/officials of various DDO's attached with PAO-XXIII, GNCTD. But, adjustment bill of LTC/TA Advances have not been submitted by the DDO concerned as per details attached (**Annexure 'A' & 'B'**).

DDO concerned may be directed to submit the Adjustment bills and compliance be shown to audit. Other, similar cases, if any, may also be taken into account for similar action.


28/07/2022

Para No.02

Audit Memo No.18

Dated: 28/07/2022

Sub: - Non Adjustment of Medical Advances amounting to Rs.7,03,667/-

As per CCA Medical Rules, "When an advance has been drawn by the any Govt. Servant the claim for re-imburement of expenditure incurred on treatment shall be submitted within one month of discharge from the hospital".

During the test check of Medical Advance Registers of PAO-XXIII, it has been noticed that Medical Advances have been drawn by the officers/officials of various DDO's attached with PAO-XXIII, GNCTD. But, adjustment bill of Medical Advances have not been submitted by the DDO concerned as per details given below:-

Sl. No.	DDO Code	Name of the Official	Amount of Advance	Bill No./dated
1.	032829	Navanita Chaudhry	45,000/-	119-14/08/2015
2.	072004	Sugan Pal Sharma	1,17,000/-	215-22/08/2017
3.	072004	Mahesh	1,48,940/-	690-30/03/2018
4.	072004	Bhagwat Prasad	36,000/-	115-11/09/2018
5.	072004	Gyaneshwar	1,41,566/-	437-31/10/2018
6.	032698	Bharit	2,15,161/-	340-22/02/2019

DDO concerned may be directed to submit the Adjustment bills and compliance be shown to audit. Other, similar cases, if any, may also be taken into account for similar action.



Para No.03

Audit Memo No.19

Dated: 28/07/2022

Sub: - Non Adjustment of Abstract Contingent Advances amounting to Rs.2,01,30,056/-

Note 4 under Rule 120 and Rule 162 of Receipt & Payment Rules stipulates that money drawn on Abstract Contingent Bills (AC Bills) for payment of advances to suppliers should be adjusted within a period of one month from the date of drawl of such bills.

During scrutiny of record and list provided by the PAO to audit, the sum of Rs.2,01,30,056/- drawn on Abstract Contingent Bills by DDOs (list attached as Annexure "C") during 2007-08 to 2016-17 and 2017-18 to 2021-22 were outstanding as on 31/03/2022.

Sincere efforts may be made for adjustment of Abstract Contingent bills from DDO concerned under intimation to audit.



Para No.04

Audit Memo No.20

Dated: 29/07/2022

Sub: - Non-release of Gratuity withheld amounting to Rs.18,03,118/-

As per Govt. of India Decision (2) below Rule 64 of CCS (Pension Rules 1972) the withheld amount of Gratuity shall automatically become payable on the expiry of six months after retirement unless instructions for the recovery of specified sum are issued within the aforesaid period.

During the scrutiny of Gratuity Register, it has been noticed that gratuity amount withheld during the period 2014-15 to 2016-17 and 2017-18 to 2021-22 in 11 cases amounting to Rs.18,03,118/- are yet to be released even after lapse of the prescribed period of six months. Details of the cases are attached (Annexure "D").

Necessary steps may be taken to release the withheld gratuity amount under intimation to the audit.



Para No.05

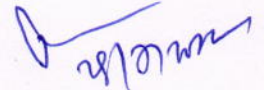
Audit Memo No.01

Dated: 18/07/2022

Subject: - Non-Production of records

The following record requisitioned has not been produced to audit and hence these records may be produced to next Audit:-

2006-2014	<ol style="list-style-type: none">1. Fidelity Bond – Cashier for the Audit Period2. Register for reimbursement of Medical Bill/ Local Conveyance Bill/ C.E.A.3. Register for payment of Telephone/Electricity /Water Bills4. Postage Stamp Account5. Liveries Account of Class- IV
2017-2022	<ol style="list-style-type: none">1. LTC/Leave Encashment on LTC register/file2. Records pertaining to RTI



I.A.O. – XXXI

LTC/TA Bill Pending

For Period 2017-18 to 2021-22

Annexure 'A'

S.NO.	DDO CODE	NAME	AMOUNT	BILL NO./DATED
1	32222	Omvir Singh Chechi	222500	171-08/12/21
2	32820	Rakesh Kumar	28080	21-16/05/17
3	33026	Ritu Sharma	193330	210-08/09/17
4	32377	Depti Sharma	21080	114-07/09/17
5	72004	Mahesh	148940	696-21/03/18
6	72004	Deveshwar	85500	681-21/03/18
7	33026	Narendra Kumar	51000	66-04/06/18
8	33026	Manoj Kumar	68000	61-04/06/18
9	32618	Y.C. Sugandh	75276	130-14/11/18
10	32253	Anjana	149223	205-15/11/18
11	32253	Ritu	112318	204-15/11/18
12	72004	Sjam Khan	110874	522-29/11/18
13	32218	Anjali Kaul Jad	156917	38-23/05/19
14	32247	Girraj Singh	56297	122-19/10/19
15	32318	Kailash Mani Mishra	78458	327-01/03/20
16	106001	Reena Sankhli	275027	374-21/08/19
17	32588	Sanjay Kumar Rawat	88005	211-12/03/21
18	32297	Anil Kumar	122142	114-21/09/21
19	32301	Saida Khatoon	63617	184-10/10/17
20	32386	Rakesh Kumar	66814	186-23/11/17
21	32313	Sushma Rani	65847	95-29/07/17
22	33026	Ram Chander	98815	167-01/08/17
23	32238	Savita Rani	114556	127-22/09/21
24	32300	Sarfraji Ahmed	74480	55-04/06/18
25	32386	Md. Minhej	70000	203-09/10/18
26	32828	Surender Singh	36901	18-01/05/18
27	32821	Harish Chand	154915	56-07/07/17
28	32816	Ashok Rani Kalkta	23160	210-31/10/17
29	32642	Kamlesh Kumari	31500	10007/06/18
30	713005	Dharmendra	19602	190-22/09/18
31	33026	Ramesh	119000	270-01/11/18
32	33026	Ashok Kumar Verma	40000	268-30/10/18
33	32809	Mukesh Chand	91422	114-07/12/18
34	32642	Bhoop Singh	13390	261-29/11/18
35	103001	Zakir Hussain	419400	32-10/12/18
36	33026	Sujata Rampal	113000	230-18/10/19
37	32328	Alka Sharma	104000	291-07/03/20
38	32328	Babita Chauhan	146000	297-07/03/20
39	32328	Sunita Rani	146000	243-07/03/20
40	32328	Beena Sharma	105000	296-07/03/20
41	32328	Anju Rani	141000	290-07/03/20
42	32328	Lovely	146000	295-07/03/20
43	32328	Md. Irjan	140000	297-07/03/20
44	33027	Pankaj Kumar	154818	302-02/02/20
		Total	4742204	

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LTC KIA Bill Pending

Annexure 'B'

For Period 2014-15 to 2016-17

S.NO.	DDO CODE	NAME	AMOUNT	BILL NO./DATED
1	32313	R.B. Singh	94738	97-04/08/14
2	33026	Ashok Kumar	19602	262-15/09/14
3	32376	N. Bano	39006	200-16/09/14
4	32325	Shakuntla Sharma	55966	165-28/10/14
5	33024	Manoj Kumar	26200	191-02/12/14
6	33024	Manoj Kumar	57000	193-02/12/14
7	33024	Vinod	70400	192-02/12/14
8	32841	Ram Vij	4824	109-12/12/14
9	32809	Ashwani Kumari	7632	129-15/12/14
10	32098	Misbahuddin	126313	375-09/12/14
11	32323	Vipin Tyagi	97796	201-13/03/15
12	32238	Shivah Kumar	78912	328-13/03/15
13	32238	A. Mirza	98640	332-17/03/15
14	32388	Mukta Bahl	112723	25-05/05/15
15	32841	Naresh Kumar Meena	137048	36-27/07/15
16	32098	Upendra Kumar Mishra	137048	142-29/09/15
17	32098	S.N. Chobay	137048	143-29/09/15
18	32098	Sardar Singh	171310	144-29/09/15
19	32098	Raju Jaipriya	70324	141-29/09/15
20	32841	Sunder Kumar	149497	83-15/10/15
21	32841	Anil Kumar	112122	81-15/10/15
22	32841	Rajesh Kumar	76548	82-15/10/15
23	32251	O.P. Chaudhary	138980	225-20/10/15
24	32821	V.P. Singh	1181196	194-1/12/15
25	33026	Poonam	64000	18-26/04/16
26	32225	Amita Chaudhary	93042	51-10/05/16
27	32829	Ira Bhalla	195592	131-28/08/14
28	32233	N.L. Pathak	24975	237-18/10/14
29	32588	Rajesh Kumar Meena	51324	269-02/02/15
30	32360	Bhushan Parashar	54779	249-16/03/15
31	32360	Yogendra Kumar	76039	251-16/03/15
32	32360	Babu Ram	57029	250-16/03/15
33	32360	Sudhir Kumar	54779	249-16/03/15
34	32360	Sunil Prasad	73789	248-16/03/15
35	32360	Surya Mohan Kumar	71539	247-16/03/15
36	32360	Arbind Kumar Kamti	76039	246-16/03/15
37	32360	Mahesh Chand	51881	243-16/03/15
38	32360	Chandra Kumar Jha	95049	244-16/03/15
39	701014	Suman Bala	163531	53-17/08/15
40	32825	Zahida Khatun	70423	132-09/09/15
41	33027	Annie Mathew	66000	121-27/08/15
42	32692	A.K. Vidyarthi	15130	100-04/07/16
43	32827	Deepa Jain	114974	70-02/08/16
44	32247	Om Prakash	54529	152-28/09/16
45	32618	Rohtash Kumar	112575	250-28/03/17
46	32618	R.A. Siddiqui	88481	252-28/03/17





Annular - 'B'

	Total	4926372	
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AC BILLS PENDING UPTO 31/03/2022

Annexure 'c'

S. NO.	YEAR	DDO CODE	DEPTT NAME	NO OF BILLS	AMOUNT	GRAND TOTAL
1	2007-2008	72004	FOREST DEPTT	1	31500	31500
2	2010-2011	35011	NCC	1	3175000	3175000
3	2011-2012	72004	FOREST DEPTT	2	330750	
4	2011-2012	98028	SOCIAL WELFARE	2	28650	
5	2011-2012	33026	TRAINING & TECH	2	1780049	2139449
6	2012-2013	33026	TRAINING & TECH	2	150100	150100
7	2013-2014	33026	TRAINING & TECH	1	1096624	
8	2013-2014	98028	SOCIAL WELFARE	1	55400	1152024
9	2014-2015	72004	FOREST DEPTT	1	105488	105488
10	2016-2017	72004	FOREST DEPTT	2	207706	
11	2016-2017	103001	DC OFFICE	1	110000	
12	2016-2017	95001	TRAINING & TECH	1	50000	
13	2016-2017	32829	EDUCATION DEPTT	1	2100	369806
14	2020-2021	72004	FOREST DEPTT	1	1316290	
15	2020-2021	103001	DC OFFICE	1	459670	1775960
16	2021-2022	35011	NCC	6	541871	
17	2021-2022	32226	EDUCATION DEPTT	2	716000	
18	2021-2022	32244	EDUCATION DEPTT	1	254000	
19	2021-2022	32250	EDUCATION DEPTT	1	616000	
20	2021-2022	32301	EDUCATION DEPTT	1	416000	
21	2021-2022	32315	EDUCATION DEPTT	1	500000	
22	2021-2022	32321	EDUCATION DEPTT	1	1190000	
23	2021-2022	32326	EDUCATION DEPTT	1	406000	
24	2021-2022	32373	EDUCATION DEPTT	1	552000	
25	2021-2022	32380	EDUCATION DEPTT	2	2188000	
26	2021-2022	32588	EDUCATION DEPTT	1	650000	
27	2021-2022	32618	EDUCATION DEPTT	1	276000	
28	2021-2022	32633	EDUCATION DEPTT	1	442000	
29	2021-2022	32645	EDUCATION DEPTT	1	238000	
30	2021-2022	32829	EDUCATION DEPTT	1	522000	
31	2021-2022	713010	EDUCATION DEPTT	2	226000	
32	2021-2022	72004	FOREST DEPTT	1	1496858	11230729
				45	20130056	20130056

**List of Retirees Whose Gratuity is withheld During the audit period
01/04/2014 to 31/03/2022**

S.NO	DDO/OFFICE	NAME OF THE OFFICIAL & DESIGNATION	DOR/DDD	AMOUNT WITHHELD(inRS)
1.	G.B. pant polytechnic	Sh. Brij Mohan ,Lecturer	30/06/2013	1,90,000/-
2.	ITI, Arab ki Sarai	Sh. S. D. Raj ,Mali	31/01/2014	42,500/-
3	G.B.pant polytechnic	Sh. Rattan Singh	30/06/2013	70,000/-
4	ITI, Sri Fort	Smt. Amrit	30/06/2014	20,000/-
5	DDE Science Branch	Smt. Kunti Oswal, DDE	31/05/2015	1,00,000/-
6	G.B.pant polytechnic	Late. Sh. Devi Prasad	27/12/2014	30,000/-
7	SKV Andrews Ganj	Late Naheed Anjum	05/12/2014	1,00,000/-
8	Meera Bai Polytechnic	Sh.R.K.Grover	31/10/2014	1,00,000/-
9	Meera Bai Polytechnic	Mrs. Archana Bhatnagar Lecturer	31/05/2016	65,140/-
			Total	717640/-

1.	GBSSS RAILWAY COLONY TUGHLAKABAD	SH.GOVIND PRAKASH	31/08/2017	1084678/-
2.	SKV ANDREWSGANJ	HARINDER SAHDEV	28/02/2018	800/-
			TOTAL	1085478/-



Test Audit Notes

TAN No. 01

Audit Memo No. 05

Dated: - 22/07/2022

Subject: - 18 Years Service Verification.

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

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Ms. Swati Saini, ASO	17/01/1976	15/09/1995	31/01/2036
2.	Ms. Sunita Wadhwa, Sr. Asstt.	05/07/1963	24/07/2000	31/07/2023
3.	Sh. Karamvir Singh, Sr. Asstt.	01/12/1964	12/12/1988	31/12/2024
4.	Sh. Ram Khilawan, Jr. Asstt.	20/12/1963	01/04/1991	31/12/2023

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

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TAN No. 02

Audit Memo No. 06

Dated: - 22/07/2022

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Ms. Swati Saini, ASO
2	Ms. Sunita Wadhwa, Sr. Asstt.
3	Sh. Karamvir Singh, Sr. Asstt.
4	Sh. Ram Khilawan, Jr. Asstt.
5	Sh. Ashish Ujjawal, Jr. Asstt.

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years.

But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book in r/o all the above officials. Re-attestation has not been done in r/o all the above officers/officials mentioned above at Sl. No. 01, 03 & 04.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 01 to 05 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.01 to 04 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.

5. The cuttings on service verification entries in r/o official at S.No.04 w.e.f.01/04/1996 to 31/03/1999 and 01/04/1999 to 31/03/2000 have not been attested by the competent authority.
6. The credit in Earned/Half Pay Leave Account in r/o officials at S.No.02 & 03 at the time of appointment and in r/o official at Sl. No.01 for the period 01/01/2016 to 31/12/2016 is incorrect.

Further, Balance of Earned Leave Account in service book in r/o official at S.No.02 is incorrect as on 17/01/2004 after debiting Earned leave.

Further, Half Pay Leave Account in service book in r/o official at S.No.04 is incorrect as on 01/01/2010 after crediting 10 days HPL.

Further, Earned/Half Pay Leave Accounts in r/o official at Sl. No. 02, 03 & 05 is not updated/ maintained.

The HOO may get the service books of all the employees be updated as per above observations under intimation to audit.



TAN No. 03

Audit Memo No. 10

Dated: - 25/07/2022

Subject: - Discrepancies in maintaining Cash Book for the period April 2017 to March 2022

During the test audit of the cash book for the period 2017-18 to 2021-22, the following discrepancies have been observed:-

- (i) Paging certificate has not been recorded on 1st page of the Cash Book maintained from Feb. 2011 till date.
- (ii) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by Person other than the writer of the cash book who initials it as correct. On perusal of the cash book, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book.
- (iii) The each and every entry made in the cash book has not been attested by the DDO.
- (iv) Cutting / Overwriting at Page no.74, 78 and 110 not attested by competent authority.

Reasons for above discrepancies may please be elucidated to audit and necessary steps may be taken under intimation to audit.



TAN No. 04

Audit Memo No. 11

Dated: - 26/07/2022

Sub: - Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill register it has been noticed following officials have joined service on or after 01/01/2004 and their pay is drawn in the General P.B.R. :-

S.NO	NAME OF EMPLOYEE with Designation	DATE OF JOINING
1	Sh. Nirmal Kumar, Sr. Asstt.	07/04/2006
2	Sh. Ashish Ujjawal , Jr. Asstt.	01/03/2021
3	Sh. Vinod Kumar, Jr. Asstt.	02/11/2018
4	Ms. Rekha, Jr. Asstt.	22/11/2017

It is therefore, suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004. Similar cases may also be checked and compliance be shown to the audit.

TAN No. 05

Audit Memo No. 12

Dated: - 26/07/2022

Subject: - Shortcomings in Bill register

On test check of bill registers for the period 2017-18 to 2021-22 maintained by P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi, the following deficiencies have been observed : -

1. Page counting certificate has not been recorded on the first page of the bill register (for the period 12/03/2021 onwards).
2. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be **attested by the DDO with date at Col.4** at the time of signing the bill and before presentation to PAO. But, it is noticed that entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO with date have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Blank Col. 5, 6, 7, 8 & 9** : Col. 5, 6, 7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col. No.13, 14 & 15**: Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not filled, which is irregular.
5. **Cutting and Over-writings**: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** have not been mentioned in the bill register. Date of sending ECS by the PAO has not been found mentioned against bills. Needful may be done now & shown to audit.

Reasons for aforesaid discrepancies may be elucidated to audit.



TAN No. 06

Audit Memo No. 13

Dated: - 27/07/2022

Subject: - Shortcomings in PBR

On test check of Pay Bill registers for the period 2017-18 to 2021-22 maintained by **P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi**, the following deficiencies have been observed : -

1. Paging certificate has not been mentioned at the First Page of PBRs. It should be mentioned and signed by DDO.
2. Incomplete personal information: - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, details of loan advances/refunds, PAN No., Aadhar No., Bank Details, ECS Number ,etc. not recorded in the PBR, which is incorrect.
3. Yearly totals of Pay and Allowances worked out: - At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. DDO has not signed in the PBR against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
5. Numerous cuttings & over-writings were noticed in the PBR, which were not attested by the Competent Authority in the PBR maintained by the PAO-23 office.
6. Alphabetically index of employees has not been maintained in the PBRs.
7. Abstract of Pay Bills (GAR-18) in the PBRs has not been maintained.

Reasons for above irregularities may be explained to audit.



TAN No. 07

Audit Memo No. 15

Dated: - 27/07/2022

Subject: Non-maintenance of Postage Stamps Account Register

Scrutiny of bill registers revealed that during audit period postage stamps worth Rs. 5,000/- have been procured in this office as detailed below: -

Sl. No	Bill No.	Dated	Amount (in Rs.)
1	CB-13	17/04/2018	2,500/-
2	CB-141	02/12/2019	2,500/-
3			
		Total	5,000/-

- a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Concerned Incharge
1	2	3	4	5	6	7

- b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post".
- c) Month end summary of Stamps in hand has to be maintained in the register.

Whereas no such record is stated to have been maintained by this office, which is irregular.

Reasons for above discrepancies may please be elucidated to audit and necessary steps may be taken under intimation to audit.

TAN No. 08

Audit Memo No. 16

Dated: - 28/07/2022

Sub: - Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers maintained P.A.O.-XXIII (Pay & Accounts Office) DTC Depot, Okhla, New Delhi for the audit period, the following short comings revealed: -

1. Paging certificate has not been recorded on 1st page of the stock registers.
2. Cutting / Overwriting in Stock Register not attested by competent authority.
3. Further physical verification of Stock Registers (Items wise) had not done by the Department. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.
4. No separate register is maintained for consumable and non-consumable items.
5. Entries recorded in the Stock register not attested by Officer In charge of Store/HOO.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.


I.A.O. - XXXI