

(40)

**GOVT. OF NCT OF DELHI, DIRECTORATE OF AUDIT**  
**4<sup>th</sup> LEVEL, 'C' WING, DELHI SECRETARIAT,**  
**I.P. ESTATE, NEW DELHI-02**  
**PARTY NO.V**

Sub:- Audit report of Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi. for the period 01.04.2017 to 31.03.2019.

**INTRODUCTION**

The I.A.R. on the account of Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi for the period 01.04.2017 to 31.03.2019 was conducted by field Audit Party No. XXI comprising of Ms. M Savitri, Sr. A.O, Ms. Lalita Tulsyani, AAO, Sh. D.P. Singh, A.S.O (on leave 25.12.19 to 28.12.19) and Sh. Umesh Sahgal, Sr. Asstt. The audit was conducted during 08 working days w.e.f. 25.11.19 to 4.12.19.

**Aims and Objectives of the office**

The main aim and objective of the institution is to make payment and take receipts/ compilation of their monthly and yearly accounts in respect of the departments 93 DDOs of GNCT of Delhi of East Delhi area assigned by the Principle Accounts office, GNCT of Delhi to this Pay and Accounts office.

**H.O.O./D.D.O./Cashier**

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01/04/2017 to 31/03/2019**

**Name of HOO, DDO and Cashier during 2017-2019**

**H.O.O.**

1. Sh. Sunil kumar, Sr. Accounts Officer-2017-18 to 2018-19

**D.D.O.**

1. Smt. Monika Dhingra, AAO- 1.4.2017 to 28.2.2018
2. Smt. Kavita Upadhyay, AAO- 1.3.2018 to 31.3.2019

**Cashier**

1. Smt. Kala Arora, Asstt. Section Officer- 1.4.2017 to 8.1.2019



**Budget Allocation and Expenditure for the year w.e.f. 2017-2019**

(Amount in Rupees)

FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	BALANCE
2017-18	147,80,000	145,58,009	221991
2018-19	142,10,000	140,62,120	147880

**Sanction and posted strength of this office as on 31.3.2019:-**

S.No.	GROUP	SANCTIONED POSTS	FILLED POSTS	VACANT POSTS
1	A	--	--	--
2	B	05	05	--
3	C	23	14	09
	<b>Total</b>	<b>28</b>	<b>19</b>	<b>09</b>

**STATUTORY AUDIT:-**

As per record provided by Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi AGCR audit was conducted w.e.r. 2006-10.

**MAINTENANCE OF RECORDS:-**

The maintenance of records of Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi was found satisfactory subject of observations made in Current audit report.

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**PART-I  
(OLD AUDIT REPORT)**

There are 09 (old) Audit paras are outstanding alongwith recovery of Rs 101304/- for the period upto 2017. out of which 01 para (2011-17) settled with recovery of Rs101304/- and 05 paras (2011-17) taken as fresh.

**PART- II  
(Current Audit Report)**

During the course of current audit, 13 Audit memos (excluding 04 record memos) highlighting various irregularities/short comings were issued with recovery of Rs. 5202/-. On the basis of reply furnished, 04 -memos were fully settled on the spot. Accordingly 09 memo has been incorporated as 07 paras and 02 TANs in the current audit report with the recovery of Rs.5202/-..

**Details of Current Recovery**

S.No.	Memo No.	Details of Recoveries (amount in Rupees)				Incorporated in Para No.
		Raised	Recovered on the Spot	Settled on documents	Balance	
1	13	5202			5202	Para-4
Total		5202			5202	

The internal audit report has been prepared on the basis of information furnished and made available by the Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

*M. Sami*  
IAO/Sr.AO  
Party No. XXI

Part - I

add audit para repl -

35

28

79

6%

Para-1

Para No. 2

~~Para No. 6~~

PARA NO. 1

Sub:- Non recovery of loans

In terms of rule 220(1)(i) of GFR, 2005 governing conditions for regulating all loans, a specific term should be fixed which should be as short as possible, within which each loan should be fully repaid with interest due.

On the test check of the loan register maintain by the PAO, it was observed that neither the recovery was made in r/o all the loans paid as detailed below nor specific terms for recovery of loans mentioned.

S.No	Month of payment	Name of Unit/Agency	Amount	Condi on of Loan	Rate of intere st	Purpose
1.	1/07	Opening Balance Delhi Khadi & Village Industries Board	14644313 1333000	Six month	10%	-
2.	3/07	-do-	975000	Six month	10%	-
3.	3/07	-do-	1395000	Six month	10%	-
4.	3/07	-do-	685000	Six month	10%	-
5.	3/08	-do-	4436500	Six month	10%	-
6.	3/08	-do-	2508500	Six month	10%	-
7.	3/07	The Tarun Handloom Co- Operative industries Pro. Soci.Ltd.	16600	-	-	For modernization/r enovation of Co-operative under SCP

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- 21 -

9/2

8.	3/07	The Dumber Handloom Co-operative Industries Pro.Society LTd.	16600	-	-	-do-
9	3/07	DSIIDC	1,59,00,000	-	-	-
10.	3/07	Suman Gahlawat (OBC) H.No. B-491-Block B Sect.2 Rohini Delhi	37500	-	11.50 %	Assistance to women Entrepreneurs (SCP)
11.	3/07	Nishi (SC) H.No.22/257, Trilokpuri Delhi-91.	37500	-	11.50 %	-do-
12.	3/07	Namita (SC) H.No. 28/13-A Kasturba Nagar Shahdara-Delhi 92.	37500	-	11.50 %	-do-
13.	3/07	Ispakan (OBC/ Widow) H.No. 1057, Gali No. 23,F Block Sri Ram Colony Rajiv Nagar, Khajuri Khas	37500	-	11.50 %	-do-
14.	3/07	Sarswati Dhiman (OBC) H.No. 12,Vill. HOLumbi Khurd, P.O. Holumbi Kalan Delhi 82	37500	-	11.50 %	-do-

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15.	3/07	Meena(SC) H.No.A,71 Block 31,Trilokpuri Delhi- 91	30000 /	-	11.50 %	-do-
16.	3/07	Nagina(SC) H.No. A70 Extra31, Trilokpuri Delhi 91	22500 /	-	11.50 %	-d0-
17.	3/07	Ms Usha Jain (widow),W/o late Sh. Praveen Jain H.No. 9/6553 Dev Nagar Karol Bagh	37500 /	-	11.50 %	-do-
18.	2/07	Pooja, H.No. C/1/134,Janta Flats Hastsal Delhi 59	42500 /	-	11.5%	-d0-
19.	2/07	Usha Sharma H. no. 3/A Bhagiya Vihar Jain Colony. Madanpur Dabas Delhi 81.	42500	-	11.5- %	-do-
20.	2/07	Kusum Sharma, H.No. A-1, D Block Bhagya Vihar Near Heera Lal Public School, Madanpur Dabas	25500	-	11.50 %	-do-
21.	2/07	Sumitra Shukla, H.No. 387 Gali No.1, Than Singh Nagar,New Delhi	42500 /	-	11.50 %	-do-

38 21 39  
2/07

22.	2/07	Jyotsna Khilawan, H.No. 11, Jhilmil Colony Delhi 95	25500	-	11.50 %	-do*
23.	2/07	Indra Devi, H.No.1111, JJ Colony B Block, B 55670-1544 Delhi 39	42500	-	11.50 %	-do-
24.	2/07	Jasvir Kaur (widow) ,H.No. B-224 Hari Nagar New Delhi 64	42500	-	11.50 %	-do-
25.	2/07	Asha K Singh, K561-62 Jahangirpuri Delhi 33	42500	-	11.50 %	-do-
26.	2/07	Rachna Mishra H, No. 16 Street No. 2 Near MCD Primary School, Delhi 94	42500	-	11.50 %	-do-
27.	2/07	Aditi Kumari H.NO.C-40,Gali No.7, Shiv Vihar, Prem Vihar Delhi 94	42500	-	11.50 %	-do-
28.	2/07	Saraswati Devi Street No.13,H.No.12 Phase VI	25500	-	11.50 %	-do-
29.		DSIIDC (Industries)	35619248			Interest over due

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30.	3/2010	DSIIDC	5124000 00	-		
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Efforts to recover the loan along with interest thereon from the concerned Departments may be made under intimation to audit.

General

The general condition of the accounts of the Pay and Accounts Office XXIV, GNCT of Delhi, A-2 Block, 2<sup>nd</sup> Floor, 419, FIE, Udyog Sadan Patparganj Delhi 110092 for the period 2008-09 and 2009-10 was found satisfactory, subject to the observations made in the inspection report.

The inspection report prepared on the basis of the record provided by the PAO XXIV.

*[Signature]*  
IAO  
Party No.VII.

*For the IAO*

*22/1/11*  
Pay and Accounts Officer  
PAO-XXIV, GNCT of Delhi  
A-2 Block, 2<sup>nd</sup> Floor  
419, FIE, Udyog Sadan  
Patparganj, Delhi 110092



(25) + 2 (32)  
④

Necessary steps may be taken with DDOs to settle the outstanding advances at the earliest under intimation to audit.

*Para-2*

Para No.4 (Reference Audit Memo No. 9 Dt. 28.02.12)

*2008-10*

Broadsheet of Long term Advances

*PARA No.2*

Para 44.30.6 of CAM envisages that a register and broadsheet of advances for House Building /Motor Car/Motor Cycle and interest thereon should be maintained by PAO in form No.CAM-30 for watching the recoveries of the advances. All the recoveries effected from the establishment bills should be noted based on the schedule of recoveries in respective pages of the broadsheet which should be totaled every month and totaled every month and agreed with ledger figures in the compilation section. Any discrepancy between two sets of figures should be noted and analyzed on separate pages set apart at the end of register to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to PAO every month by 20<sup>th</sup> of the succeeding month.

While, test check of HBA/MCA register/broadsheet of the PAO- XXIV, it was observed that the above procedure is not being followed and the Broad Sheet is incomplete in respect of Opening Balance, recoveries, interest due, closing balance etc.

The above mentioned discrepancies/shortcomings may please be rectified and compliance may be shown to audit.

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Para No. 9 (Reference (Audit Memo No. 1 Dt. 22 .02.12))

PARA No. 3

Non-Production of Records

The following records were not produced to audit and the same may be shown to next audit

1. Detailed posting register
2. LTC/TA/Conveyance/Tuition Fees /Medical reimbursement Registers in respect of employees of PAO. XXIV
3. Register of post check of Bills
4. Head-wise ledger of balances under DDR heads
5. Register of missing GPF credits/debits (CAM-50)

  
(VENKITACHALAMP.S)

IAO Party No.III

PART- II

CURRENT AUDIT REPORT  
(01.04.2011 to 31.03.2017)

PARA NO.1 : Bunching of stages in the revised pay structure under CCS (RP) Rules

PARA No.4

2016

(Ref. Audit Memo No.4 Dt. 13/10/17)

The benefit on account of bunching as per recommendations of the 7<sup>th</sup> CPC notified vide Deptt. Of Expenditure OM dated 07/09/16 was put on hold vide GOI, Min. of Finance, Department of Expenditure O.M. dated 13/06/17 duly endorsed by Fin (Acctts ) Deptt., Govt. of NCT of Delhi on 06/07/17 till the time the detailed instructions are issued . Further clarifications in this regard was issued by GOI, Min. of Fin. ,Deptt of Expenditure O.M. dated 3/08/2017. According to this OM, all pay stages lower than the entry pay in the 6<sup>th</sup> CPC pay structure as indicated in the pay matrix contained in the 7<sup>th</sup> CPC report are not to be taken into account for determining the extent of bunching.

On scrutiny of service books maintained in the office, it was observed that Smt. Monika Dhingra, AAO was granted the benefit of bunching vide order No. F2(39)/Admn/AAO/PAO-24/17/2628-32 dt. 20/3/17 with reference to the pay of junior which is not in order as per above clarification.

at P-115  
K.D file

Sample seen  
5/12/17

Particulars	Period		Basic Pay As per audit	Basic Pay As per Service Book
Existing pay as on 01/01/16			11560+4800	11560+4800
Pay fixed under CCS(RP) rules 2016	01/01/16	30/06/16	47000	52000
	01/07/16	30/6/17	49000	53600
	01/07/17	30/6/18	50500	55200

Accordingly the above pay fixation order may be withdrawn. Further, the excess amount drawn upto Sept.17, Rs.101304/- (Rupees one lakh one thousand three hundred four only) (Annexure-A) may be recovered and deposited into govt. account after due verification of facts and figures.

Zm.

**PARA NO.2 : Outstanding Advances**

**(A) TA/ Medical Advances**

(Ref. Audit Memo No.2 Dt. 12/10/17)

PARA No.5

During the test check of register maintained by the office for TA/Medical advances, it was observed that some advances are still pending for adjustment from the concerned DDOs.

As per CS (Medical Attendance) Rules, medical advances paid to the official is to be adjusted against the relevant claim and balances, if any, recovered from pay in four installments, In cases of prolonged treatment, the advances to be adjusted in the final claim. When the advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one month from the date of his discharge from hospital. However the following medical advances are pending till date:

Sl. NO.	F.Y	Sl. No. In the Adv. Register	DDO No.	Bill No.	Amount (Rs.)
1	11-12	5	042004	169	76158
2		6	042002	210	45000
3		8	042002	224	187200
4		9	042002	237	30000
5		13	051001	165	125658
6		19	042038	1262	315000
7	12-13	6	--	67	270000
8		7	--	66	270000
9		8	042038	197	210000
10		13	--	723	97000
11		16	042038	992	81992
12		17	042013	87	14500
13		19	042002	706	22500
14		20	042005	684	150000
15		21	060001	1159	67500
16		23	042038	1241	103887
17		24	042004	1362	10000
18		25	042002	1228	37800
19	13-14	20	042004	1470	12800
20	14-15	3	042004	169	36887
21		8	042002	383	75600
22	15-16	-	042038	882	81000

taken as fresh (M)  
(M)  
taken as fresh (M)  
Settled (M)  
Settled (M)  
taken as fresh (M)  
(M)  
taken as fresh (M)  
Settled (M)  
Settled (M)  
Settled (M)  
Settled (M)  
Settled (M)

*Jm.*

23		--	033019	--	300000	taken as fresh
24	16-17	--	042002	563	269150	
25		--	042004	602	30000	settled
26		--	032607	371	161161	
27		--	032728	22	390000	

Further as per Rule 51 of compendium on advances, the amount of advances granted for tour shall be adjusted within 15 days from the completion of tour or the date on which the Govt. Servant resumes duty after completion of tour. However, the following advances are still pending as per the register.

Sl. NO.	F.Y	Sl. No. In the Adv. Register	DDO No.	Bill No.	Amount	
1	12-13	02	042002	44	62490	taken as fresh
2	13-14	24	005001	94	420000	
3		25	005001	93	35000	settled
4	15-16	--	042038	--	15000	

Apart from the above, the following advances are also pending for which the purpose/details are not available in the above register .

Sl. NO.	F.Y	Sl. No. In the Adv. Register	DDO No.	Bill No.	Amount	
1	11-12	2	042002	99	19500	taken as fresh
2		10	042002	301	27340	
3		11	042002	401	40000	settled
4		12	042038	382	9450	
5	12-13	10	042038	363	105000	taken as fresh
6		11	042038	540	269971	
8	13-14	9	060001	645	740000	settled
9		10	060001	652	256000	

(B) LTC Advances

(Ref. Audit Memo No.6 Dt. 16/10/17)

In terms of CCS(LTC) Rules 15(VI), when an advance has been drawn by a govt. Servant, the claim for re-imbursment of the expenditure incurred on the journey shall be submitted within one month of completion of return journey. On test check of the LTC advances register maintained by PAO-24, it has been observed that LTC advances granted during the following years are lying outstanding till date. Some instances are given below.

Dr.

Sl. No.	DDO No.	T- No./Bill No	Amount (Rs.)
2011-12			
1	042005	4361	45000
2	042008	8091	45800
3	042004	12281	5540
4	042003	12515	77722
5	042004	15394	6150
6	032108	16268	51815
7	032103	21721	72360
8	042003	--/384	68670
9	077001	36462	24800
10	016025	38576	34058
2012-13			
11	042004	2262	61480
12	042004	2265	43200
13	042004	2269	16000
14	042002	3538	78845
15	042003	3919	48000
16	042004	4663	20251
17	033019	4795	23237
18	042004	6874	93000
19	033019	8012	23002
20	042005	11862	79968
21	032108	13227	16151
22	032108	15281	48454
23	042005	16565	67700
24	032108	17148	80014
25	042002	23383	48600
26	005001	23556	65600
27	032108	24260	14402
28	016002	25645	145989
29	042002	26580	8100
30	005001	28099	2900
31	042004	--/1011	50000
32	033019	35008	73773
33	042038	37491	5292
2013-14			
34	032727	5435	195891
35	042004	5773	65000
36	042004	5774	65000

→ taken as fresh

→ taken as fresh

→ Self Paid

→ taken as fresh

→ taken as fresh

→ taken as fresh

→ taken as fresh

→ taken as fresh

→ Self Paid

Dr.

37	042004	5775	<del>49000</del>	
38	042004	6672	115200	
39	042038	5863	65600	→ taken as fresh
40	042038	6550	65600	} Settled
41	042003	7919	60000	
42	042004	8207	51000	
43	042003	16924	65000	→ taken as fresh
44	033019	17640	45000	} Settled
45	042003	18088	65000	
46	042004	19312	49000	
47	042004	20115	15500	} taken as fresh
48	049002	-/450	65880	
49	042004	23975	185000	} Settled
50	042038	24915	77400	
51	042003	27426	66000	
52	032732	28467	49631	→ taken as fresh
53	032732	36798	66672	→ taken as fresh
54	042004	38531	49000	→ "
55	049002	39685	49631	→ Settled
56	049002	39684	68677	→ taken as fresh
57	049002	39685	68677	→ taken as fresh
58	049002	39686	68677	→ taken as fresh
59	049002	39687	68677	→ taken as fresh
60	049002	40746	49631	→ taken as fresh
61	049002	3396	68364	→ taken as fresh
62	032732	4015	79797	} Settled
63	032728	4016	66499	
64	032706	5746	75996	
65	032706	5747	75996	→ taken as fresh
66	049002	6026	67939	→ "
67	032717	6036	33088	→ "
68	032709	6702	102391	→ Settled
69	032714	17327	99263	→ taken as fresh
70	032108	26145	143036	
71	032721	26146	303800	
72	032721	27264	96054	→ taken as fresh
73	032721	27250	72473	} Settled
74	032721	27251	96631	
75	032709	27561	5884	
76	032715	28795	33087	
77	032732	28999	66175	→ taken as fresh
78	032728	32235	58867	→ Settled
79	032733	32275	244494	

Sum

2014-15			
80	711008	21056	117080
81	711008	21055	124015
82	711008	21057	121071
83	711008	21059	63479
84	711008	21058	126958
85	711008	25707	124015
86	711009	27244	163522
87	711008	28821	206021
88	032718	30730	52460
89	711001	3524	49631
90	711001	3709	66175
91	032742	3826	11340
92	711009	11542	82296
93	042005	15569	74725
94	711017	23019	195480
95	042005	26988	29260
96	711009	27871	83862
97	711009	27869	65502
98	711009	27868	65502
99	032739	40430	12086
100	042003	3460	72000
101	042004	4945	66000
102	042002	5458	66175
103	042004	5647	22000
104	042004	5646	99000
105	042038	5817	66000
106	042038	6364	66000
107	060001	16053	108904
108	032979	20660	26568
109	042003	21340	150000
110	032729	27782	90509
111	032582	27860	20097
112	032882	30034	20097
113	032614	35929	97795
114	032614	35930	153661
115	032614	35931	153661
116	032614	35932	122929
117	032614	35933	61464
118	032614	42869	93744
2015-16			
119	032958	19121	138042
120	<del>032718</del>	<del>29378</del>	30773
121	042005	29230	90000
122	<del>032737</del>	33376	145781

→ Settled  
 → taken as fresh  
 → Settled  
 → (taken as fresh)  
 → Settled  
 → taken as fresh  
 → Settled

Sum.



123	032708	17543	73924
124	032708	17541	76183
125	032708	17539	76183
126	032708	17536	73924
127	032708	17535	120537
128	032708	17533	76039
129	032708	17532	95209
130	032708	27241	272538
131	711027	30785	138506
2016-17			
132	042005	16416	92500
133	032735	31999	131800
134	042008	38566	112000
135	032717	12598	30810
136	32108	31151	197219

→ settled  
→ taken as fresh  
→ taken as fresh  
→ settled  
→ taken as fresh

Necessary steps may be taken with the concerned DDOs to settle the above advances after due verification of facts and figures, under intimation to audit.

**PARA NO.3 : Non- release of Gratuity withheld** (Ref. Audit Memo No. 5 Dt. 16/10/17)

PARA No.6

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.

Withheld amount of gratuity in the following cases which were pointed out in previous audit reports are still to be released:

**Audit period 2008-10 (Para 2)**

Sl. No.	Name & Designation	Department	Withheld amount (Rs.)	Date from which Withheld
1	Sh. Amar Singh, Peon	GBSSS, Pocket-IV, Mayur Vihar Ph.I	1000	11/02/08
2	Dr. Chandermani Sahoo, CDMO	CDMO (East)	5000	25/02/08
3	Sh. Somnath Kapur, PET	GBSSS, New Seemapuri	129841	27/02/08
4	Sh. Ramayan Bhagat, Peon	SKV, Mandawali	1000	23/03/08
5	Sh. Prakash Chand, TGT	GBSSS, Kondli	85900	30/03/08
6	Sh. Gyan Bahadur, Lab Asstt.	RSKV, Block -27, Trilokpuri	1000	29/04/08

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*Sum-*

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7	Sh. B. R. Verma, Asstt. Director	UTCS	1000	02/07/08	OS
8	Smt. Dulari Devi, W/o Late Sh. Tiku Shah	GGSSS, Lakshmi Nagar	2000	10/07/08	OS
9	Sh. Ram Dhan	GBSSS, Trilokpuri	1000	25/09/08	OS
10	Smt. Kishmati Devi, W/o Late Sh. Hansaraj Majhi	SKV, East Vinod Nagar	1000	30/09/08	OS
11	Sh. Kishan Goel, Lab Asstt.	RSKV, Kondli	1000	30/10/08	OS
12	Sh. Bahadur Singh Bisht	UTCS	10000	24/11/08	OS
13	Sh. Anand Singh Khullar	UTCS	1000	26/11/08	OS
14	Sh. Satish Singh Supdt	RSBV, Pkt-B, M.V. Ph-II	1000	19/01/09	OS
15	Sh. Rajvir Singh Yadav, PGT	RSKV, Patparganj	1134	23/01/09	OS
16	Sh. Gautam Mehta, Daftry	Drug Control Department	1000	24/02/09	OS
17	Sh. V. K. Chatterjee, UDC	SGS Vinod Nagar	6000	27/02/09	OS
18	Late Smt. Sudha Kalra, PGT	RSKV Lasmi Nagar	78175	26/02/09	OS
19	Sh. Chandan Singh	GGSSS, School Block	5000	25/03/09	OS
20	Smt. Omkari Devi w/o late Sh. Rattan Ram, Peon	RSKV, Kalyanvas	3000	20.03.09	OS
21	Sh. Raj Mohan Mehta	Sholl Health Scheme	5000	25.03.09	OS
22	Sh. Madan Mohan Choudhary	LBSH	2000	27.04.09	OS
23	Sh. Shyamesh Prakash, IAS	UTCS	1000	25.05.09	OS
24	Sh. Chandan Dev Sharma, LDC	GBSS, B 1-27, Trilokpuri	1000	23.05.09	OS
25	Sh. Jagmohan Prasad	GBSSS, New Kondli	1000	25.05.09	OS
26	Sh. Umesh Chandra Sharma, Lab Asst.	SKV, Kalyanvas	10000	26.06.09	OS
27	Sh. Pratap Singh, Store Khatasi	DHS	2000	29.07.09	OS
28	Lt. Sh. Anand singh Bisht	School Health Scheme	10000	29.07.09	OS
29	Sh. Maniklal, Lab astt.	SBV, Laxmi Nagar	1000	05.08.09	OS
30	Sh. Suresh Kumar Chadha, store keeper	BPBS	1000	24.08.09	OS
31	Sh. Dhyan Singh, Peon	SBV, Pkt.B, Ph.II, M.V.	1000	31.08.09	OS

Sum.

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32	Smt. Kantivati, Nursing Orderly	LBSH	2000	23.11.09
33	Sh. Karam Chand, Supdt.	GBSS, Kalyanpuri	1000	04.12.09
34	Sh. Mahesh Kumar Sethi, HC	SBV, Pkt.II, M.V.	1000	28.01.10
35	Sh. Banbir Singh, Lab Astt.	GGSSS, Laxmi Nagar	1000	31.01.10
36	Sh. Nakhi Ram Verma, Lab Astt.	GBSSS, Khichripur	1000	22.02.10
37	Sh. Shakti Prasad Dutta, Supdt	GGSS, Block-27, Trilokpuri	1000	22.02.10
38	Sh. Laksh Raj Mehta, Lab Astt	SBV, No.1, Shakarpur	2000	11.03.10
39	Sh. Shiv Dayal Singh, AET	Industries	2000	21.03.10
40	Smt. Ranjana, UDC	Industries	1000	21.03.10

Order of Dept  
No. 21/12/10

**Audit period 2010-11 (Para 5)**

S.No.	Name of Employee	Date of retirement/ Death	Date of payment of Gratuity	PPO No	Withheld amount(in Rs.)
1	Smt. Sona Devi	10.04.09	16.06.10	682501000794	17500
2	Sh. Rajender Singh	30.06.10	30.06.10	682501000828	2000
3	Dr. H.C. Hazarika	31.10.09	27.11.10	682501001304	50000
4	Dr.R.P. Midha	31.10.10	31.10.10	682501001436	60000
5	S. Prakash	30.11.10	30.11.10	682501001517	5000
6	Dr. M.M.S. chopra	30.09.10	30.09.10	682501001573	20000
7	Late Smt. Jwala Devi	31.10.07	01.03.11	----	5000
8	Late Smt. Madhu Bala	04.02.10	31.05.10	682501000716	2000
9	Sh. Chunnu Lal	31.05.10	31.05.10	682501000895	1000
10	Sh. Chotey Lal	31.07.10	31.07.10	682501000895	1000
11	Sh. Ramesh Chand	31.01.11	31.01.11	682501000029	1000
12	Sh. Brahm Singh	31.10.09	28.06.10	682501000707	1000
13	Sh. Murari Lal	30.06.10	30.06.10	682501000851	1000
14	Sh. Bishwaratan Ram	31.01.10	14.12.10	682501001443	1000

Settled @ 4/11/10

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Further on test check of Gratuity Register for the current audit period, it has been noticed that the withheld amount in the following cases are also not released after lapse of the prescribed period of six months.

Sl. No.	Name	DOR/DOD	Bill date/Date of payment of Gratuity	PPO No	Withheld amount (Rs.)
1	Smt Inder Jyoti Bhardwaj	31.01.2011	30.04.2011	682501100425	50000
2	Smt. Shakti Joshi	30.04.2011	29.04.2011	682501100476	1000
3	Sh. Mahender Pratap Singh	30.06.2011	30.06.2011	682501100704	1000
4	Sh. Bam Bahadur	31.07.2011	31.07.2011	682501100782	5000
5	Dr. P. Raju	31.07.2011	10.08.2011	682501100887	2000
6	Sh. Kanhaiya Lal	31.08.2011	25.08.2011	682501100951	1000
7	Smt. Madhu Gupta	30.09.2011	29.09.2011	682501101066	1000
8	Smt. Jasbir Kaur	31.10.2011	08.10.2011	682501101118	2739
9	Sh. Roy Koshy	31.10.2011	23.11.2011	682501101215	2000
10	Sh. Ravi Kant	30.11.2011	28.11.2011	682501101293	10000
11	Smt. Raj Bala	30.11.2011	29.11.2011	682501101316	10000
12	Late Smt. Roshni Devi	17.06.2011	18.02.2012	Not mentioned	8168
13	Late Sh. Sultan Singh	02.11.2010	29.03.2012	682501200411	29020
14	Sh. Birendra Singh	31.12.2010	29.03.2012	682501200446	55650
15	Smt. Sudesh Arora	30.04.2012	27.04.2012	682501200499	1947
16	Smt. Promil Soni	30.04.2012	26.04.2012	682501200525	1000
17	Sh. Omkar Singh	28.02.2007	08.05.2012	682501200576	10000
18	Sh. Rajendra Prakash Vashisht	31.05.2012	25.05.2012	682501200679	30000
19	Sh. Prabhu Dayal	07.09.2011	04.06.2012	682501200705	5000
20	Sh. Jaswant Singh	31.08.2012	22.08.2012	682501201001	10000
21	Sh. Gopi Lal	31.03.2012	01.09.2012	682501201090	30927
22	Sh. Ashok Kapoor	03.09.2012	05.11.2012	682501201416	4696
23	Late Sh. Ram Chander	25.06.2012	23.11.2012	682501201508	5053
24	Late Sh. Kamal Singh	28.05.2011	13.12.2012	682501201520	51322
25	Sh. Surya Nath Singh	31.12.2012		682501201627	48076
26	Sh. Ganga Ram	31.01.2013	31.01.2013	682501300043	30000
27	Late Shri Ravinder Prasad	20.09.2012	12.07.2013	682501300513	89265
28	Sh. Man Singh	31.03.2013	31.05.2013	682501300535	40000

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29	Sh. Kalicharan	31.05.2013	30.05.2013	682501300610	78946
30	Sh. Nanak Chandra	30.06.2013	04.07.2013	682501300768	81584
31	Sh. Raj Dev Manjhi	31.12.2013	30.12.2013	Not mentioned	42480
32	Sh. A.K. Gaur	10.04.2013	25.04.2014	682501400059	94122
33	Sh. Vasudev	30.11.2013	28.03.2014	682501400163	40076
34	Sh. Asad Ali	30.04.2014	29.04.2014	682501400567	77996
35	Late sh. Kartar singh	21.04.2002	27.08.2014	682501401780	76218
36	Smt. Krishna Malik	31.12.2014	30.03.2015	682501500463	25686

Scanned and verified  
 4/12/18  
 u/12/18

The above cases may be reviewed and action may be taken to release the withheld amount to the pensioner/family pensioner, after verifying the facts and figures, under intimation to audit.

**PARA NO.4: Advance from Contingency fund pending for adjustment**  
 (Ref. Audit Memo No.3 Dt. 12/10/17)

PARA No.7

During the test check of records relating to advances from contingent funds for the audit period, it was observed that an amount of Rs.207398866/- as contingent advances released to various DDOs upto 31/3/2017 was pending for adjustment as on 20/10/17 i.e., upto the time of audit. As per Rules, amount withdrawn for contingent expenditure has to be settled within one month from the date of drawal of such advances. The department wise details are attached.

Sl. No.	Name of the Department	Amount (Rs.)
1	Industries Dpt.	13977381
2	Dte. Of Health Services	7839773
4	Central Procurement agency	175654396
5	Dr. Hedgewar Arogya Sansthan	451281
6	LBS Hospital	1574570
7	CDMO(DHS), East	8045
8	Drug control	18384
9	Bhai Parmanand Hospital	58000
10	UTCS	2510508
11	CEO (Distt. East)	924246
12	Education	4382282
	<b>Grant total</b>	<b>207398866</b>

Sum-

Year-wise details of outstanding contingent advance in respect of above departments placed at Annexure-B.

Initiative may be taken with DDOs to settle the outstanding advances under intimation to audit.

**PARA NO.5 : Outstanding Loans & Interest from DSIIDC and Delhi Khadi and village Industries Board.**

(Ref. Audit Memo No.9 Dt. 17/10/17)

PARA No. 8

Industries Department, Govt. of NCT of Delhi is sanctioning loans to DSIIDC and Delhi Khadi and village Industries Board under various schemes and the bills pertaining to the loans got passed from PAO-24. As per the provisions of para 10.1 of CAM, the detailed accounts are required to be maintained by the Pay and Accounts Office. It will be responsible to see that the conditions of repayment are complied with by the organizations that have been given loans. The PAO shall also exercise a close watch on the repayment of installments of principal and recovery of interest against it. Any default in payment of either of principal or interest by the loanee should be reported to the authority which had sanctioned the loan without any delay. //

As per the information/ records provided by PAO-24, an amount of Rs.281.65 lakhs towards repayment of principal and Rs.1308.46 lakhs towards interest were outstanding from DSIIDC and Delhi Khadi and village Industries Board. up to 31.03.2017. The details of outstanding loan and interest are given below.

**(A.) Delhi Khadi & Village Industries Board**

Sl. No.	Year of Sanction	Scheme	Prl. Amount Outstanding	Interest/Penal Interest outstanding	Total Outstanding (amount in lakhs)
1	---	Employment scheme of Educated Youth	Nil	54.80	54.80
2	2007-08	RGSRY		85.59	85.59
	2009-10			21.69	21.69
	2010-11			45.01	45.01
	2011-12			69.49	69.49
	2012-13		62.90	54.22	117.12
	2013-14		93.75	36.20	129.95
	2014-15		25.00	5.94	30.94
	2015-16		50.00	11.46	61.46

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*[Signature]*

2016-17			50.00	0	50.00
<b>Total</b>			281.65	329.60	611.25
<b>G.Total</b>			281.65	384.40	666.05

(B.) DSIIDC

Sl. No.	Year of Sanction	Scheme	Pr. Amount Outstanding	Interest/Penal Interest outstanding	Total Outstanding (amount in lakhs)
1	---	---	Nil		
	<b>Total</b>			924.06	924.06
				<b>924.06</b>	<b>924.06</b>

Necessary steps may be taken up with the Administrative Department to recover the outstanding loan and interest from the loanee institutions and action taken in the matter may be intimated to the audit.

**PARA NO.6 : Non-Receipt of Utilization Certificate in respect Grant-in-Aid.**  
(Ref. Audit Memo No.10 Dt. 17/10/17)

PARA No.9

As per the provisions of para-10.9.3 of CAM, a formal utilization certificate about the proper utilization of grants granted for specified purposes from the administrative/ technical and financial point of view should be arranged to be furnished by the Administrative Authority to the PAO after completion of one year of its utilization period. As per the information provided to the audit, the details of Utilization Certificates outstanding for the grants issued upto 31.03.2017 are shown as under.

Directorate of Health Services

Year	Utilization Certificate Outstanding	
	No.	Amount (in Lakhs)
1998-99	2	271.87
1999-00	5	68.65
2000-01	6	115.21
2002-03	11	93.92
2003-04	1	10.00
2004-05	13	140.63
2005-06	2	128.00
2009-10	1	1300.45
2010-11	23	18225.58
2011-12	39	41568.74
2012-13	16	53922.06

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2013-14	2		90.24
2014-15	8		4000.01
2015-16	11		6027.12
2016-17	165		77844.59
<b>Total</b>	<b>315</b>		<b>203807.07</b>

Necessary steps may be taken to obtain the outstanding Utilization Certificates from the Administrative Department in terms of para-10.9.3 of CAM.

*Mathew Kurian*  
**(MATHEW KURIAN)**  
**AO/IAO,**  
**Audit Party No. XXXVI**



**PART III**  
**TEST AUDIT NOTES**  
**(01.04.2002 to 31.03.2017)**


**TAN No. 1: Service Postage Stamp register**

(Ref.: Audit Memo No.11 dated 20/10/17)

Test check of dispatch/postage stamp records revealed the following irregularities.

1. No proper register for postage stamps are being maintained
2. Usage of postage stamps are being shown in the dispatch register itself w.e.f. 22.12.2014 onwards. Whether any balance of stamps remained in stock on 22.12.2014 was not reflected. Hence the correctness of balance on service postage stamps cannot be ascertained.

Postage stamp register may be maintained properly and necessary action may be taken to remove the above irregularities and compliance may be shown to next audit.

  
**(MATHEW KURIAN)**  
**AO/IAO**  
**Audit Party No. XXXVI**

Annexure A

Smt. Monika Dhingra, AAO Period 01/01/16 to 31/09/16

\* HRA & TA as per 6 CPC rates

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Period	Amount Due				Amount Drawn				difference						
	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL
1-Jan-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-Feb-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-Mar-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-Apr-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-May-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-Jun-16	47600	0	4908	3600	56108	52000	0	4908	3600	60508	-4400	0	0	0	-4400
1-Jul-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Aug-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Sep-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Oct-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Nov-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Dec-16	49000	980	5055	3600	58635	53600	1072	5055	3600	63327	-4600	-92	0	0	-4692
1-Jan-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-Feb-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-Mar-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-Apr-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-May-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-Jun-17	49000	1960	5055	3600	59615	53600	2144	5055	3600	64399	-4600	-184	0	0	-4784
1-Jul-17	50500	2020	12120	3744	68384	55200	2208	13248	3744	74400	-4700	-188	-1128	0	-6016
1-Aug-17	50500	2020	12120	3744	68384	55200	2208	13248	3744	74400	-4700	-188	-1128	0	-6016
1-Sep-17	50500	2020	12120	3744	68384	55200	2208	13248	3744	74400	-4700	-188	-1128	0	-6016
<b>Total</b>	<b>1025100</b>	<b>23700</b>	<b>126468</b>	<b>76032</b>	<b>1251300</b>	<b>1120800</b>	<b>25920</b>	<b>129852</b>	<b>76032</b>	<b>1352604</b>	<b>-95700</b>	<b>-2220</b>	<b>-3384</b>	<b>0</b>	<b>-101304</b>

RATE OF HRA & TA AS PER 6 CPC			
to 06/17			
Period	Amount Due & Drawn		
	Pay	G. PAY	T.A.
1-Jul-16	11560	4800	4908
31-Jul-16	12050	4800	5055

Sum

## Annexure - B

## Outstanding advance (Rs.) As on 20/10/2017

Sl. No.	Name of the Department	Outstanding advance (Rs.) As on 20/10/2017											Total (Rs.)
		2006-07	2007-08	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		
1	Industries Dpt.	515000	300000	506277	402528	8000	0	0	465558	1739028	10040990	13977381	
2	Dte. Of Health Services	3398720	0	111500	1869260	636979	293225	19000	0	708232	802857	7839773	
4	Central Procurement agency	0	0	0	0	0	0	0	0	93839361	81815035	175654396	
5	Dr. Hedgewar Arogya Sansthan	0	0	17328	0	0	62042	0	300000	0	71911	451281	
6	LBS Hospital	0	0	0	0	0	20140	0	0	1169320	385110	1574570	
7	CDMO(DHS), East	0	0	0	0	0	0	0	0	0	8045	8045	
8	Drug control	0	0	0	0	0	0	0	0	0	18384	18384	
9	Bhai Parmanand Hospital	0	0	0	0	0	0	0	0	0	58000	58000	
10	UTCS	0	0	0	200000	0	0	0	0	2155108	155400	2510508	
11	CEO (Distt. East)	0	0	0	0	0	0	701710	222536	0	0	924246	
12	Education	0	0	0	0	0	0	0	0	0	4382282	4382282	
	Grant total	3913720	300000	635105	2471788	644979	375407	720710	988094	99611049	97738014	207398866	

Sum

**PART-II**  
**CURRENT AUDIT REPORT**  
**(01.04.2017 to 31.03.2019)**

**Directorate of Audit**  
**Govt. of NCT of DELHI**  
**4<sup>th</sup> floor, C-Wing, Delhi Sectt.**

**PARA NO 1 : Non- release of Gratuity withheld**

Ref.Memo No 4 Dated: 28.11.2019

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.

Withheld amount of gratuity in the following cases which were pointed out in previous audit reports are still to be released:

Audit period 2008-10 (Para 2)

No.	Name & Designation	Department	Withheld amount (Rs.)	Date from which Withheld
1	Sh. Amar Singh, Peon	GBSSS, Pocket-IV, Mayur Vihar Ph-I	1000	11/02/08
2	Dr. Chandermani Sahoo, CDMO	CDMO (East)	5000	25/02/08
3	Sh. Somnath Kapur, PET	GBSSS, New Seemapuri	129841	27/02/08
4	Sh. Ramayan Bhagat, Peon	SKV, Mandawali	1000	23/03/08
5	Sh. Prakash Chand, TGT	GBSSS, Kondli	85900	30/03/08
6	Sh. Gyan Bahadur, Lab Asstt.	RSKV, Block -27, Trilokpuri	1000	29/04/08
7	Sh. B. R. Verma, Asstt. Director	UTCS	1000	02/07/08
8	Smt. Dulari Devi, W/o Late Sh. Tiku Shah	GGSSS, Lakshmi Nagar	2000	10/07/08
9	Smt. Kishmati Devi, W/o Late Sh. Hansaraj Majhi	SKV, East Vinod Nagar	1000	30/09/08
10	Sh. Kishan Goel, Lab Asstt.	RSKV, Kondli	1000	30/10/08
11	Sh. Bahadur Singh Bisht	UTCS	10000	24/11/08
12	Sh. Anand Singh Khullar	UTCS	1000	26/11/08
13	Sh. Satish Singh Supdt	RSBV, Pkt-B, M.V. Ph-II	1000	19/01/09
14	Sh. Rajvir Singh Yadav, PGT	RSKV, Patparganj	1134	23/01/09
15	Sh. Gautam Mehta, Daftry	Drug Control Department	1000	24/02/09
16	Sh. V. K. Chatterjee, UDC	SGS Vinod Nagar	6000	27/02/09
17	Late Smt. Sudha Kalra, PGT	RSKV Lasmi Nagar	78175	26/02/09
18	Sh. Chandan Singh	GGSSS, School Block	5000	25/03/09
19	Smt. Omkari Devi w/o late Sh. Rattan Ram, Peon	RSKV, Kalyanvas	3000	20.03.09
20	Sh. Raj Mohan Mehta	Sholl Health Scheme	5000	25.03.09
21	Sh. Madan Mohan Choudhary	LBSH	2000	27.04.09
22	Sh. Chandan Dev Sharma, LDC	GBSS, B 1-27,	1000	23.05.09

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		Trilokpuri		
23	Sh. Jagmohan Prasad	GBSSS, New Kondli	1000	25.05.09
24	Sh. Umesh Chandra Sharma, Lab Asst.	SKV, Kalyanvas	10000	26.06.09
25	Sh. Pratap Singh, Store Khatasi	DHS	2000	29.07.09
26	Lt. Sh. Anand singh Bisht	School Health Scheme	10000	29.07.09
27	Sh. Maniklal, Lab astt.	SBV, Laxmi Nagar	1000	05.08.09
28	Sh. Suresh Kumar Chadha, store keeper	BPIBS	1000	24.08.09
29	Sh. Dhyan Singh, Peon	SBV, Pkt.B, Ph.II, M.V.	1000	31.08.09
30	Smt. Kantivati, Nursing Orderly	LBSH	2000	23.11.09
31	Sh. Karam Chand, Supdt.	GBSS, Kalyanpuri	1000	04.12.09
32	Sh. Mahesh Kumar Sethi, HC	SBV, Pkt.II, M.V.	1000	28.01.10
33	Sh. Banbir Singh, Lab Asst.	GGSSS, Laxmi Nagar	1000	31.01.10
34	Sh. Nakhi Ram Verma, Lab Asst.	GBSSS, Khichripur	1000	22.02.10
35	Sh. Shakti Prasad Dutta, Supdt	GGSS, Block-27, Trilokpuri	1000	22.02.10
36	Sh. Laksh Raj Mehta, Lab Asst	SBV, No.1, Shakarpur	2000	11.03.10
37	Sh. Shiv Dayal Singh, AET	Industries	2000	21.03.10
38	Smt. Ranjana, UDC	Industries	1000	21.03.10

Audit period 2010-11 (Para 5)

S.No.	Name of Employee	Date of retirement/ Death	Date of payment of Gratuity	PPO No	Withheld amount(in Rs.)
1	Smt. Sona Devi	10.04.09	16.06.10	682501000794	17500
2	Sh. Rajender Singh	30.06.10	30.06.10	682501000828	2000
3	Dr. H.C. Hazarika	31.10.09	27.11.10	682501001304	50000
4	Dr.R.P. Midha	31.10.10	31.10.10	682501001436	60000
5	S. Prakash	30.11.10	30.11.10	682501001517	5000
6	Dr. M.M.S. chopra	30.09.10	30.09.10	682501001573	20000
7	Late Smt. Jwala Devi	31.10.07	01.03.11	----	5000
8	Late Smt. Madhu Bala	04.02.10	31.05.10	682501000716	2000
9	Sh. Chunnu Lal	31.05.10	31.05.10	682501000895	1000
10	Sh. Chotthey lal	31.07.10	31.07.10	682501000895	1000
11	Sh. Ramesh Chand	31.01.11	31.01.11	682501000029	1000
12	Sh. Murari Lal	30.06.10	30.06.10	682501000851	1000
13	Sh. Bishwaratan Ram	31.01.10	14.12.10	682501001443	1000

Audit period 2011-17 (Para 3)

Sl. No.	Name	DOR/DOD	Bill date/Date of payment of Gratuity	PPO No	Withheld amount (Rs.)
1	Smt Inder Jyoti Bhardwaj	31.01.2011	30.04.2011	682501100425	50000
2	Smt. Shakti Joshi	30.04.2011	29.04.2011	682501100476	1000
3	Sh. Mahender Pratap Singh	30.06.2011	30.06.2011	682501100704	1000
4	Sh. Bam Bahadur	31.07.2011	31.07.2011	682501100782	5000
5	Dr. P. Raju	31.07.2011	10.08.2011	682501100887	2000

6	Sh. Kanhaiya Lal	31.08.2011	25.08.2011	682501100951	1000
7	Smt. Madhu Gupta	30.09.2011	29.09.2011	682501101066	1000
8	Smt. Jasbir Kaur	31.10.2011	08.10.2011	682501101118	2739
9	Sh. Roy Koshy	31.10.2011	23.11.2011	682501101215	2000
10	Sh. Ravi Kant	30.11.2011	28.11.2011	682501101293	10000
11	Smt. Raj Bala	30.11.2011	29.11.2011	682501101316	10000
12	Late Smt. Roshni Devi	17.06.2011	18.02.2012	Not mentioned	8168
13	Late Sh. Sultan Singh	02.11.2010	29.03.2012	682501200411	29020
14	Sh. Birendra Singh	31.12.2010	29.03.2012	682501200446	55650
15	Smt. Sudesh Arora	30.04.2012	27.04.2012	682501200499	1947
16	Smt. Promil Soni	30.04.2012	26.04.2012	682501200525	1000
17	Sh. Omkar Singh	28.02.2007	08.05.2012	682501200576	10000
18	Sh. Rajendra Prakash Vashisht	31.05.2012	25.05.2012	682501200679	30000
19	Sh. Prabhu Dayal	07.09.2011	04.06.2012	682501200705	5000
20	Sh. Jaswant Singh	31.08.2012	22.08.2012	682501201001	10000
21	Sh. Gopi Lal	31.03.2012	01.09.2012	682501201090	30927
22	Sh. Ashok Kapoor	03.09.2012	05.11.2012	682501201416	4696
23	Late Sh. Ram Chander	25.06.2012	23.11.2012	682501201508	5053
24	Late Sh. Kamal Singh	28.05.2011	13.12.2012	682501201520	51322
25	Sh. Surya Nath Singh	31.12.2012		682501201627	48076
26	Sh. Ganga Ram	31.01.2013	31.01.2013	682501300043	30000
27	Late Shri Ravinder Prasad	20.09.2012	12.07.2013	682501300513	89265
28	Sh. Man Singh	31.03.2013	31.05.2013	682501300535	40000
29	Sh. Nanak Chandra	30.06.2013	04.07.2013	682501300768	81584
30	Sh. Raj Dev Manjhi	31.12.2013	30.12.2013	Not mentioned	42480
31	Sh. Vasudev	30.11.2013	28.03.2014	682501400163	40076
32	Late sh. Kartar singh	21.04.2002	27.08.2014	682501401780	76218
33	Smt. Krishna Malik	31.12.2014	30.03.2015	682501500463	25686

Further on test check of Gratuity Register for the current audit period, it has been noticed that the withheld amount in the following cases are also not released after lapse of the prescribed period of six months.

Sl.No	Name & Design.	DOR/DOD	Date of payment of Gratuity	PPO No.	Withheld Amount Rs.
1.	Ram Swaroop, SCC	30.10.17	18.12.17	682501701527	Rs.21000/-
2.	Darshan Singh, DCI	30.11.17	03.01.18	682501701738	Rs.42498/-
3.	Ravinder Kumar Sharma, VP	31.12.17	06.02.18	682501800132	Rs.3200/-

The above cases may be reviewed and action may be taken to release the withheld amount to the pensioner/family pensioner, after verifying the facts and figures, under intimation to the audit.

*(Signature)*

**PARA NO.2 : Pending AC Bills**

(Ref. Audit Memo No.6 Dt. 02.12.2019)

During the test check of records relating to advances from contingent funds for the audit period, it was observed that an amount of Rs.297861924/- as contingent advances released to various DDOs upto 31/3/2019 was pending for adjustment as on 4.12.19. Further against an amount of Rs.207398866/- outstanding amount of contingency pertaining to audit period 2011-17 an amount of Rs. 24475690/-has been adjusted by the PAO and balance of Rs.182923176/- outstanding for the said audit period alongwith the amount outstanding as per the current audit period totaling to Rs.480785100/- is outstanding as on date. As per Rules, amount withdrawn for contingent expenditure has to be settled within one month from the date of drawal of such advances. The department wise details are as under:

Sl. No.	Name of the Department	Amount outstanding as per audit period 2011-17(Rs.)	Amount adjusted	Amount outstanding during 2017-19	Total amount outstanding as on date.
1	Industries Dpt.	13977381	12908556	NIL	1068825
2	Dte. Of Health Services	7839773	2201880	60000	5697893
4	Central Procurement agency	175654396		296848133	472502529
5	Dr. Hedgewar Arogya Sansthan	451281	241911	NIL	209370
6	LBS Hospital	1574570	1471440	NIL	103130
7	CDMO(DHS), East	8045	8045	110000	110000
8	Drug control	18384	4032	222092	236444
9	Bhai Parmanand Hospital	58000	58000	NIL	NIL
10	UTCS	2510508	2275298	11699	246909
11	CEO (Distt. East)	924246	924246	610000	610000
12	Education	4382282	4382282	NIL	NIL
	<b>Grant total</b>	<b>207398866</b>	<b>24475690</b>	<b>297861924</b>	<b>480785100</b>

Initiative may be taken with DDOs to settle the outstanding advances under intimation to audit.

**PARA NO.3 :**

Memo No 8 Dated: 02.12.2019

Sub:- Non adjustment of outward claim of Rs.298704/-.

On the test check of outward claim Register of PAO-24 for the period 2017-19 it was observed that an amount of Rs. 298704/-, i.e. pay arrear of Smt. Shashi Bala Goyal for the period 9-09-2011 to 8-09-2011 (during deputation) paid by PAO-24 and outward claim was sent to Principal Accounts Office, M/o Health & Family Welfare, Nirman Bhawan, New Delhi on 12-11-2018 but was not found adjusted till date.

The above amount may be get adjusted under intimation to the audit.

**PARA NO.4**

**Ref Memo No. 13 Dated: 03/12/2019**

**Subject: Non recovery of Interest on LTC advances**

As per CCs LTC Rules, When a LTC advance is taken the claim should be submitted within one month from the date of return journey, if not, outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged. On the test check of LTC Advance Register in r/o DDOs under Payment control of PAO-24 it was found the following LTC Advance was paid to the officials of Hedgewar Hospital and the same was returned unutilized but interest was not recovered from the officials.

S.No.	Name of the official and designation	Amount of LTC Advance	Date of payment	Date of return of advance	Amount of interest to be recovered(Rs.)
1.	Ms.Rachna, Staff Nurse	73000/-	11-05-17	18-07-17	1340/-
2	Ms.Rehana, Staff Nurse	69000/-	16-05-17	16-09-17	2285/-
3.	Ms.Kajal Mahapatra,Staff Nurse	74000/-	16-05-17	03-08-17	1577/-

Hence an amount of Rs. 5202/- may be recovered from the said official under intimation to the Audit. Similar other cases may also be reviewed at concerned DDO/HOO level.

**Para No.5**

**Ref Memo No. 12**

**Dated: 03/12/2019**

**Subject:- Outstanding Loans & Interest from DSIIDC and Delhi Khadi and Village Industries Board.**

Industries Department, Govt. of NCT of Delhi is sanctioning loans to DSIIDC and Delhi Khadi and Village Industries Board under various schemes and the bills pertaining to the loans got passed from PAO-24. As per the provisions of para 10.1 of CAM, the detailed accounts are required to be maintained by the Pay and Accounts office. It will be responsible to see that the conditions of repayment are

complied with by the organizations that have been given loans. The PAO shall also exercise a close watch on the repayment of instalments of principal and recovery of interest against it. Any default in payment of either of principal or interest by the loanee should be reported to the authority which had sanctioned the loan without any delay.

As per the information/ records provided by PAO-24, for the audit period an amount of Rs.105.00 lakhs towards repayment of principal is outstanding. Further an amount of 281.65 lakhs towards repayment of principal and Rs. 1308.46 lakhs towards interest where outstanding from DSIIDC and Delhi Khadi and village Industries Board. up to 31.03.2017. The details of total outstanding Loan and interest as on 31.3.19 is given below.



(A.) Delhi Khadi & Village Industries Board

Sl. No.	Year of Sanction	Scheme	Pri. Amount Outstanding	Interest/Penal Interest outstanding	Total Outstanding (amount in lakhs)
1	---	Employment scheme of Educated Youth	Nil	54.80	54.80
2	2007-08	RGSRY		85.59	85.59
	2009-10			21.69	21.69
	2010-11			45.01	45.01
	2011-12			69.49	69.49
	2012-13		62.90	54.22	117.12
	2013-14		93.75	36.20	129.95
	2014-15		25.00	5.94	30.94
	2015-16		50.00	11.46	61.46
	2016-17		50.00	0	50.00
	2017-18		105.00	0	105.00
	<b>Total</b>		<b>386.65</b>	<b>329.60</b>	<b>716.25</b>
	<b>G.Total</b>		<b>386.65</b>	<b>384.40</b>	<b>771.05</b>

(B.) DSIIDC

Sl. No.	Year of Sanction	Scheme	Pri. Amount Outstanding	Interest/Penal Interest outstanding	Total Outstanding (amount in lakhs)
1	---	---	Nil	924.06	924.06
	<b>Total</b>			<b>924.06</b>	<b>924.06</b>

Necessary steps may be taken up with the Administrative Department to recover the outstanding loan and interest from the loanee institutions and action taken in the matter may be intimated to the audit.

Para No. 6

(A) Outstanding TA/ Medical Advances

(Ref. Audit Memo No 11 dt 3.12.19

During the test check of register maintained by the office for TA/Medical advances, it was observed that some advances are still pending for adjustment from the concerned DDOs.

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As per CS (Medical Attendance) Rules, medical advances paid to the official is to be adjusted against the relevant claim and balances, if any, recovered from pay in four installments, in cases of prolonged treatment, the advances to be adjusted in the final claim. When the advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one from the date of his discharge from hospital. However the following medical advances are pending till date:

S.No	F.Y.	S.No. In the Adv. Register	DDO No.	Bill No.	Amount(Rs.)
1	2011-12	5	042004	169	76158
2		6	042002	210	45000
3		8	042002	224	187200
4		13	051001	165	125658
5		19	042038	1262	315000
6	2012-13	8	042038	197	210000
7		20	042005	684	150000
8	2015-16	-	033019	-	300000
9	2016-17	-	032607	371	161161
10		-	032728	22	390000
<b>TOTAL</b>					<b>1960177</b>

S.No.	F.Y.	S.No. In the Adv. Register	DDO No.	Bill No. & Date	Amount(Rs.)
1	2017-18	--	032727	413/17-03-2018	134854
2	2018-19	11	032069	163/28-09-2018	118080
3	2018-19	12	042038	445/16-10-2018	1260000
4	2018-19	15	032727	328/9-11-2018	130923
5	2018-19	16	711011	247/16-11-2018	139500
6	2018-19	20	711031	137/14-12-2018	482400
7	2018-19	24	042038	696/11-02-2019	178000
<b>TOTAL</b>					<b>2443757</b>

Further as per Rule 51 of compendium on advances, the amount of advances, the amount of advances granted for tour shall be adjusted within 15 days from the completion to tour or the date on which the Govt. servant resumes duty after completion of tour. However, the following advances are still pending as per the register.

*(Signature)*

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S.No.	F.Y.	S.No. In the Adv. Register	DDO No.	Bill No.	Amount(Rs.)
1	12-13	02	042002	44	62490

Apart from the above, the following advances are also pending for which the purpose/ details are not available in the above register.

S.No.	F.Y.	S.No. In the Adv. Register	DDO No.	Bill No.	Amount(Rs.)
1	11-12	2	042002	99	19500
2		10	042002	301	27340
3		11	042002	401	40000
4	12-13	10	042038	363	105000
<b>Total</b>					<b>191840</b>

### B. LTC Advances

(Ref.Audit Memo No.6 Dt.16/10/17)

In terms of CCS(LTC) Rules 15(VI), when an advance has been drawn by a govt. Servant, the claim for re-imburement of the expenditure incurred on the journey shall be submitted within one month of completion of return journey. On test check of the LTC advances register maintained by PAO-24, it has been observed that LTC advances granted during the following years are lying outstanding till date. Some instances are given below:

S.No.	DDO No.	T-No./Bill.No.	Amount (Rs.)
<b>2011-12</b>			
1	042008	8091	45800
2	032103	21721	72360
<b>Total</b>			<b>118160</b>
<b>2012-13</b>			
3	042004	4663	20251
4	042005	16565	67700
5	032108	17148	80014
6	042004	-/1011	50000
<b>Total</b>			<b>217965</b>
<b>2013-14</b>			
7	032727	5435	195891
8	042038	5863	65600
9	042003	16924	65000
10	049002	--/450	65880
11	032732	36798	66672
12	042004	38531	49000

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13	049002	39685	49631
14	049002	39684	68677
15	049002	39685	68677
16	049002	39686	68677
17	049002	39687	68677
18	049002	40746	49631
19	049002	3396	68364
20	049002	6026	67939
21	032717	6036	33088
22	032709	6702	102391
23	032108	26145	143036
24	032721	27264	96054
25	032728	32235	58867
<b>Total</b>			<b>1451752</b>
<b>2014-15</b>			
26	711008	21059	63479
27	711008	21058	126958
28	042005	15569	74725
29	032979	20660	26568
<b>Total</b>			<b>291730</b>
<b>2016-17</b>			
30	032735	31999	131800
31	042008	38566	112000
32	32108	31151	197219
<b>Total</b>			<b>441019</b>

S.No	Financial Year	Name of the official and designation	DDO No.	Token No./Bill No.	Amount(in Rs.)
1	2017-18	Ms. Sarita Rani,TGT	032096	5851/35	134146
2	2017-18	Ms. Lakshmi Devi,TGT	032096	5852/34	100610
3	2017-18	Ms. Mariamma Raju, Water woman	032679	38963/242	17760
4	2018-19	Sh. Govardhan Pandey, TGT	711006	27711/191	54180
5	2018-19	Sh. Dinesh Yadav	711028	26819/160	117909
6	2018-19	Sh. Dharmendra Kumar, TGT	711028	26821/163	232784
<b>Total</b>					<b>657389</b>

Necessary steps may be taken with the concerned DDOs to settle the above advances after due verification of facts and figures, under intimation to audit.

(Signature)

**PARA No.7: Non-Receipt of Utilization Certificate in respect of Grant-in Aid.**

(Ref. Audit Memo No.10 Dt.03/12/19)

As per the provisions of para-10.9.3 of CAM, a formal utilization certificate about the proper utilization of grants granted for specified purposes from the administrative/ technical and financial point of view should be arranged to be furnished by the Administrative Authority to the PAO after completion of one year of its utilization period. As per the information provided to the audit, the details of Utilization Certificates outstanding for the grants issued upto 31.03.2019 as shown as under.

**Directorate of Health Services**

Year	Utilization Certificate Outstanding	
	No.	Amount (in Lakhs)
1998-99	12	271.87
1999-00	5	68.65
2000-01	6	115.21
2002-03	11	93.92
2003-04	1	10.00
2004-05	13	140.63
2005-06	2	128.00
2009-10	1	1300.45
2010-11	23	18225.58
2011-12	39	41568.74
2012-13	16	53922.06
2013-14	2	90.24
2014-15	8	4000.01
2015-16	11	6027.12
2016-17	165	77844.59
2017-18	180	69650.64
<b>Total</b>	<b>315</b>	<b>273457.71</b>

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**Department of Industries**

Year	Utilization Certificate Outstanding	
	No.	Amount (in lakhs)
2017-18	9	467.71
<b>Total</b>	<b>9</b>	<b>467.71</b>

Necessary steps may be taken to obtain the outstanding Utilization Certificates from the Administrative Department in terms of para-10.9.3 of CAM.

*M. Saw*  
Inspecting Audit Officer  
Audit Party No. XXI

TAN No.01

Ref. Memo NO. 02 dated : 27/11/2019

Subject:- Shortcomings in service books.

During scrutiny/test check of Service Books of the employees of Pay & Account Officer-XXIV, District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi for the audit period from 01.04.2017 to 31.03.2019, the following shortcomings have been noticed.

1. On perusal of Service Book of staff, it has been found that entry of Aadhar 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 Aadhar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.
2. 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 certificate be issued in the prescribed form to the officials concerned.
3. Latest photograph, latest Nomination forms of DCRG, UTEGIS, GPF etc. and (Family detail form, which is helpful in verification of CEA/LTC claim of employee) filled by the Government servants duly attested by HOD/HOO are required to be kept in service books.
4. The first page of the service book is to be re-attested after every five years. However, in most of the cases the first page of the service book of employees has not been found re-attested.
5. Leave account not complete in service books of following employees  
S.No. Name & Desgn  
1. Sh. Kishore Kumar, Sr. Asstt.  
2. Sh. Rakesh Kumar, Sr. Asstt.

Above shortcomings/discrepancies may be rectified and shown to audit. Steps may also be taken for observing the procedure in maintaining the Service Books in respect of other staffs/teachers.

TAN - 02

Memo No 5 dated: 29.11.2019

Subject:- Shortcoming in Pay Bill Registers.

During the test check of the PBRs maintained by the Pay & Account Officer-XXIV District Employment Exchange, Institutional Area, Vishwas Nagar, Delhi for the audit period 2017-18 to 2018-19 following shortcoming have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.



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2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in most of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No. etc. were also not found completely filled.

3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO in few month during 2017-18.

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.

5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

6. GAR-18, Abstract of Pay Bill is not maintained.

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

*M. Sauer*  
Inspecting Audit Officer  
Audit Party No. XXI