

PAY AND ACCOUNTS OFFICE -XXII
GOVT OF NCT OF DELHI
10th FLOOR, MSO BUILDING
NEW DELHI

No.F.1(158)/Audit Para/PAO-22/Admn./2017/1909

Dated: 26/12/17

To

The Director Personal,
 PWD Head Quarters
 12th Floor, MSO Building
 New Delhi

प्रमुख अभियन्ता

आवृत्ति सं. 16291

दिनांक

प्रमुख अभियन्ता

निदेशक (व्यक्तिगत) MPSSA and outstanding balance
 of Rs.111.90 Crore under MH 8658 CSSA lying with PWD. (अनुरोध)

उप सचिवता अधिकारी

Sir,

This is with the reference to Sr.Audit Officer (AG(A)Delhi/GS/2017-18/349 dated 28.09.2017 (copy enclosed) and this office earlier letter dated 16.03.2017, 23.05.2017 & 04.08.2017 on the above mentioned subject vide which till date no reply is received from your end showing action taken in order to clear the outstanding balances under MH 8658 MPSSA & CSSA pending since 1992-98 and 1986-87 respectively.

You are once again requested to take necessary action and direct all the divisions for settlement of Audit Para.

Yours faithfully,

(VIKAS CHHABRA)
 Pay & Accounts Officer 22

Dated

Encl. As above

F.1(158)/AGCR.Audit/A/c/PAO-XXII/2017/

Copy to :

1. The DCA (Admn) for information please.

Copy for information & unput n/s P.

- 1 Pr CE (M)
- 2 Pr CE (P)
- 3 CE (C) M
- 4 CE (E) M
- 5 CE (N) M
- 6 CE (Health) M
- 7 CE (Edu) M
- 8 CE (Meet)
- 9 CPM (House)
- 10 CPM (f-2)
- 11 CPM (Edu) P
- 12 PM - f-1

(13) PM, f-45

(14) PM, OP

(15) PM (Health) P

(16) PM (CCTV, wifi, sound light)

(17) PWD website for information & unput n/s to all SE's of PWD and all EE's of PWD



कार्यालय प्रमुख अभियन्ता

सूचना एवं आवश्यक कार्यवाही हेतु प्रेषित।

प्र.सं. : प्र.सं./कार्य/...../.....दि.

सेवा में,

सं.नि. (कार्य)/सं.नि. (कार्य)

कार्यालय महालेखाकार (लेखापरीक्षा), दिल्ली
डी.जी.ए.सी.आर. भवन, आई.पी.एस्टेट,
नई दिल्ली-110 002
(सामान्य सेवाएँ)

सं.म.ले.(ले.प.)दिल्ली/सा.से./नि.रि./2017-18/349

दिनांक: 28.09.2017

सेवा में,

Pay & Accounts Office -XXII,
Govt. of NCT of Delhi,
10th Floor, MSO Building,
New Delhi – 110002

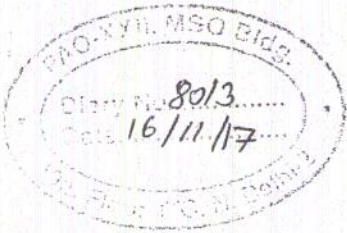
महोदय,

में वर्ष अप्रैल, 2010 से मार्च, 2017 की लेखापरीक्षा पर आधारित O/o Pay & Accounts Office – XXII, Govt. of NCT of Delhi का निरीक्षण प्रतिवेदन भेज रहा हूँ। यह अनुरोध किया जाता है कि इसमें उठाए गए मुद्दों का उत्तर इसकी प्राप्ति के चार सप्ताह की अवधि के भीतर इस कार्यालय को भेज दिए जाएं।

कृपया प्रतिवेदन प्राप्ति की पावती भेजें।

संलग्नक: प्रतिवेदन

भवदीय,



Draft reply may be prepared.
Sinh Ralpa

वरिष्ठ लेखा परीक्षा अधिकारी (सा.से.)

28/09/17
28/09

सं.म.ले.(ले.प.)दिल्ली/सा.से./नि.रि./2017-18/350

दिनांक: 28.09.2017

प्रतिलिपि प्रेषित

Controller of Accounts,
Principal Accounts Office,
'B' Block, Vikas Bhawan,
I.P. Estate, New Delhi – 02

2
28/09/17

वरिष्ठ लेखा परीक्षा अधिकारी (सा.से.)

28/09/17
28/09

Current Audit

Part-II-A

NIL

Part-II B

Para No. 1: Outstanding balance of Rs. 14.67 Crore under Major Head 8658 "Material Purchase Settlement Suspense Account".

Rule 7.4 of Suspense Manual provides that the expenditure incurred on the purchase of material through DGS&D, Central store or any Govt. agencies is to be charged against work and all the expenditure is debited / credit to suspense head 8658 Material Purchase Settlement Suspense Accounts.

Scrutiny of relevant records revealed that a sum of Rs. 14.67 Crore of 14 DDOs lying outstanding as on 31-03-2017 as per details given below:-

Sl. No.	Name of Division	Outstanding balance as on 31.3.2017
1.	M-152	19403102 ✓
2.	ED-5	15058438 ✓
3.	B-141	36268790 ✓
4.	M-353/M-151	41175979 ✓
5.	M-153/M-453	1610322 ✓
6.	B-241	2773178 ✓
7.	M-151/B-244	22657279 ✓
8.	F-124	225735 ✓
9.	B-122	9123 ✓
10.	M-221	4401891 ✓
11.	DCE(P)	675258 ✓
12.	M-132/M-432	1940239 ✓
13.	M-224/M-214	430895 ✓
14.	CW-121/M-441	26217 ✓
	Total	14,66,56,446

Reason for outstanding balances under 8658-MPSSA may be furnished to Audit. Sincere efforts may be made to clear the outstanding balances lying under the Suspense Head under intimation to audit.

Para No. 2: Excess expenditure of Rs. 21.68 crore.

General Financial Rule 52 stipulates that no expenditure shall be incurred which may effect of exceeding the total grant/budget and such excess expenditure in any one portion or section is treated as an excess in the grant.

The test check of reconciliation statements of various DDOs under this PAO for the month of March 2017 revealed that the expenditure of Rs. 21.68 crore was incurred in excess against the funds allotted in different heads. The details of these cases are as under:-

Para-3

The scrutiny of the cash settlement suspense account register of various divisions of PAO-XXII revealed that a sum of Rs. 111.90 Crore lying outstanding as on 31-03-2017 as the detailed below:-

Sr. No.	Name of division	Outstanding balance as on 31.03.2017
1.	M-121/M-421	45298748
2.	M-122/M-422	87057334
3.	M-123	31339641
4.	M-124/M-114	2091784
5.	M-132/M-432	12959203
6.	M-133/M-433	31619915
7.	M-141/M-413	73863605
8.	M-152	168180032
9.	M-153/M-453	139507458
10.	M-222	64372606
11.	M-232	4474085
12.	M-233	5154066
13.	M-241	15382080
14.	M-251	31714570
15.	M-252	18277155
16.	M-321	122770013
17.	M-322	6641955
18.	M-323	13516903
19.	M-324/M-314	7166097
20.	M-331	34092202
21.	M-332/M-132	7291496
22.	M-333	29753780
23.	M-341	20196465
24.	M-351	39446581
25.	M-352	70039099
26.	M-353/M-151	20300338
27.	F-131	639602
28.	CW-131/M-431	2060314
29.	M-121(N)	5577731
30.	M-133(N)	3641621
31.	M-452	2974206
32.	M-131(N)	1645495
Total		1,11,90,46,180

Reason for such a huge outstanding balance may be intimated to Audit. Necessary efforts may be made to clear the outstanding balances lying in suspense head under intimation to audit.

Para No. 4: Outstanding Deposits amounting to Rs. 37.90 crore

As per codal requirement, the Division Officer should keep a close watch over delays in the refund of security deposits to contractors and for this purpose, this should periodically review the register of security deposits (Form PWD-79).