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

Sub:-Internal Audit report on accounts of O/o CDMO (South-West Distt.) Dwarka Sec II, DHS, Govt .of N.C.T, of Delhifor the period 01.04.2019 to 31.03.2022.

INTRODUCTION:-

The accounts CDMO (South-West Distt.) Dwarka Sec II, DHS, Govt .of N.C.T, of Delhi for the period 01.04.2019 to 31.03.2022 were test audited by Audit Party No. IV comprising of Sh. Pawan Kumar, I.A.O./ A.O) and Sh. Girish Kumar, AAO during the period 07.10.2022 to 20.10.2022 (10 working days).

AIMS AND OBJECTIVES ARE UNDER : -

1. CDMO (South-West Distt.) DHS, Govt .of N.C.T, of Delhi is situated atDwarka Sec II, New Delhi. The CDMO, Dwarka provide facilities in various specialties like Medicine, Maholla Clinic, Dispensaries, faculty in Distt. South-West. The CDMO Dwarka is providing preventive and curative service to a vast population of South-West Delhi free of cost.
2. The residents of many other parts of Delhi and adjoining area of Delhi are also receiving the medical services from the CDMO, Dwakra Sec -II
3. Supervision/monitoring of dispensaries including Seeds PUHC amdAamAdmiMohala Clinics.
4. Various National Health Programme under IDHS like District Leprosy Control programme for deafness, IDSP (Integrated Diseases Surveillance Project) etc. run in the district.
5. Health Camps/meals are organized to make public aware of various health aspect/problems and to delivers treatment, helath education to people at door step.
6. Disbursement of salary of 40 dispensaries (31 Delhi GovtDispencisires and 9 Seed PUHV) and processing of salary payment to AAMC staff, reimbursement of expenditure bills of health facilities and routine administrative work.
7. District store functioning from DGHC Sector 17 Dwarka fulfils medicine requirement of all DGDs, SPUHCs and Mohalla Clinics in South-West district.

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H.O.O./DDO/Cashier

Head of the Department

S.NO.	NAME OF THE HOD	DESIGNATION	PERIOD	
			FROM	TO
1		H.O.D.		Till date

Head of the Office

S.NO.	NAME OF THE HOO	DESIGNATION	PERIOD	
			FROM	TO
1	Dr. AnjanaKaushal	H.O.O.	01.04.2019	Till date

D.D.O.

S.NO.	NAME OF THE HOS	DESIGNATION	PERIOD	
			FROM	TO
1	Smt. Manorma Bhardwaj	D.D.O.	01.042019	31.03.2022

Cashier

S.NO.	NAME OF THE HOS	DESIGNATION	PERIOD	
			FROM	TO
1	Meenakshi Yadav	Stat. Asstt.	01.04.2019	31.03.2022

Store Keeper (Consumable)

S.NO.	NAME OF THE HOS	DESIGNATION	PERIOD	
			FROM	TO
1	Kulwant Singh	Phar.	01.04.2019	31.03.2022

Budget Allocation and Expenditure

Budget Allocation and Expenditure for the audit period 2019-2022

PERIOD		BUDGET ALLOTTED	BUDGET UTILIZATION	EXCES	SAVING
2019-20		305500000	287699802		

2020-21		314155000	303785084		
2021-22		452860000	419434470		
G.TOTAL		1072515000	1010919356		

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Statutory Audit:

Statutory audit of CDMO (South-West Distt.)Dwarka Sec II, DHS, Govt .of N.C.T, of Delhifor the period .01.04.2019 to 31.03.2022 has not been conducted by AG (Audit), Delhi.

VACANCY POSITION AS ON 31.03.2022

Post	Sanctioned	Filled	Vacant
Group A	86	66	20
Group B	06	04	02
Group C	318	248	70
Total	410	38	92

Maintenance of Records:-

The maintenance of records of the CDMO (South-West Distt.)Dwarka Sec II, DHS, Govt .of N.C.T, of Delhifor the period April 2019 to March 2022 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.

Observations made in current audit report and in test audit note.

~~(RAVAN KUMAR)~~
A.G. Audit party - IV

Old Audit Report

There were 16 audit paras involving recoveries of Rs. 6,83,347/- were outstanding. As per replies submitted by CDMO, Dwarka 02 paras and one partly para have been settled and remaining 14 paras have been incorporated in the current audit report.

(A)

S.No.	Year	Total paras	Para Settled	Para no. of Settled Paras	Para which settled and Taken as Fresh	Para No.	Balance Para
1	2007-10	5	0	0	0		5
2.	2010-2017	1	Nil	0	0	-	01
3.	2017-19	10	2	3,4 and 7 (partly)	0	-	08
Total Paras		16	02	--	00		14

(B) Details of Old Recovery- :Rs.

S.N o.	Year	Total old Recovery	Amount Recovered			Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	Amount Verified & Adjusted	Para no.	Amount
1	2007-2010	11125/-				01 to 05	11125/--
2	2010-2017	172800/-				01	172800/-
3	2017-19	499422/-	3	399507/-	399507/-	1,5,6,7,8,9, 10,11	99915/-
Grand Total		683347/-	3	399507/-	399507/-		283840/-

~~(S) ANAN KUMAR~~
I. A.O. - IV

PART-I
Old PARA

~~PART-II~~
~~CURRENT REPORT~~
Para -

83
27
482

PARA-1
62
1587

PARA-1

Para - I (Memo No: - 9)

(2007-2010)

SUB: - DGHS Subscription

PARA-1

During the scrutiny of records, it is found that the DGHS subscription in r/o following officials are less than the prescribed rates. Recovery from the officials mentioned below may be made:-

S.NO	Name & Designation	DGHS recovery made	DGHS recovery to be made	Total amount to be recovered
1	Sh. K.J.P Dewan , S.O	@75	@100	550
2	Sh. Summer Singh, Driver	@30	@50	440
3	Sh. Jewanti Rana , S.A	@50	@100	200
4	Sh. Jai namma , L/A	@50	@100	1100
5	Sh. Marriamma Punn, ANM	@50	@100	1100
6	M/s Sushma Satija, ANM	@75	@100	550
7	M/s Prabha Wati , ANM	@50	@75	550
8	M/s Babli , ANM	@50	@75	550
9	M/s Nirmala Devi, ANM	@50	@75	550
10	Sh. K.S Gujjar , PHN	@50	@100	1100
11	Sh. Rajiv , PHN	@50	@100	1100
12	M/s Deepika , PHN	@50	@100	1100
13	Sh. B.S Yadav , PHN	@50	@100	1100
14	Sh. R.K Yadav , PHN	@50	@100	1100
15	Shashi Kant Sharma , ANM	@50	@100	1100

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16	M/s Babita Devi ANM	@50	@75	550
17	M/s Anita Rani, ANM	@50	@75	550
18	Sh.Kishan UDC	@50	@75	550
19	Alayamma Thomas, L/A	@50	@100	1100
20	Alayamma Abraham, L/A	@50	@100	1100
21	Smt. Sunita, L/A	@50	@75	550
22	Anlme Easow L/A	@50	@100	1100
23	Smt. Seema Rajore L/a	@50	@75	550
24	Smt. Sheetal PHN	@50	@100	1100
25	Sh. Kuldeep Sharma PHM	@50	@100	1100
26	Mrs. Jagdamba Unni ANM	@50	@75	850
27	Mrs. Kaliash wanti ANM	@50	@100	1100
28	Mohinder Kaur, ANM	@50	@100	550
29	Prashadi Devi Kalra, ANM	@50	@75	850
30	Mrs. Promila ANM	@50	@75	550
p31	Mrs Raj Bala Yadav ANM	@50	@75	550
32	Mrs. Rekha Bhardwaj ANM	@50	@75	550
33	Sh. Sawarn Pal ANM	@50	@75	550
34	Mrs Suresh Kumari, ANM	@50	@75	550
35	Mrs Ruby Kumari, ANM	@50	@75	550
36	Sh. Puran Singh Yadav, ANM	@50	@75	550
37	Sh Roshan Lal PH.	@50	@75	550
38	Sh. Santosh Kumar Thakur	@50	@75	550
39	Sh. Mahesh Kumar	@50	@75	550
40	Mrs Neha Bakshi	@50	@75	550

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11	Sh. Ramesh Chand Meena	@50	@75	550
12	Sh. Rajesh Kumar Meena	@50	@75	550
13	R P Chandra	@75	@75	550
14	Sh. Rajinder Pal	@75	@75	550
15	Sh. Sanjay Vats	@50	@75	1100
Total				33140

Recovery of Rs. 33140/- from the above said official be made and deposited to Govt a/c under intimation to Audit. Similar cases, if any, may also be reviewed.

Prescribed rates are as under:-

Pay including grade pay	Rate of subscription
Upto Rs. 3000/-	15/-
3000-6000/-	30/-
6000-10000/-	50/-
10,000-15,000/-	75/-
15000 and above	100/-

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PARA - 2

Para II (Memo No:- 8 & 14)

PARA - II 80
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Sub - Income Tax Recovery

During the course of scrutiny of records of Income Tax for the financial year 2009-10, it is observed that Leave Encashment has not been added in the salary while calculating Income Tax. Additional income tax as shown below may be recovered and be deposited in Govt a/c under intimation to audit, which is not taken into account earlier:-

PARA-2

S.No	Name	Amount of Leave	Tax	E Cess	Total
1	Dr. Jagan Nath Sharma	32442	9733	292	10025
2	Dr. Sonia Gupta	18962	5689	171	5860
3	Dr. R.C Milli	29771	8931	268	9199
4	Dr. S.k Sharma	23770	7131	214	7345
5	Dr. Anjum Bhatia	26413	7924	238	8162
6	Dr. Rajesh Jerath	32442	9733	292	10025
7	Dr. Ishwar Dayal	30512	9154	275	9429
8	Dr. Deepti Mittal	8431	2529	761	2605
9	Sh. Ramesh Kumar Sharma(P.H)	7768	1554	47	1605
10	m/s Kusum lata gera (P.H)	7491	1498	45	1543
11	Sh. C.M.L Garg (P.H)	8433	1687	51	1738
12	Sh. Rajesh Kumar (P.H)	5889	1389	18	607
13	S. Arvind Kumar Jain (P.H)	7723	1545	46	1591
14	m/s Ruby ANM	4457	446	13	459
15	Sh. KJP Dawan S.O	8865	1773	53	1826

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 15/2/10
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16	Sh. Sumar Singh Driver		3587	350	11	370
17	Sh. Kuldeep Singh Gujjer. PHN		6883	688	21	709
18	Sh. Bim D Singh PHN		6583	1377	41	1418
19	Sh. Kuldeep Sharma PHN	PHN	6583	688	21	709
20	Sh. Rajiv PHN	PHN	6583	688	21	709
21	m/s Gunwanti Jain ANM		5905	1181	35	1216
22	m/s Promila ANM	ANM	6215	1243	37	1280
23	Sh. Vrinder Singh Dresser	Dresser	4949	495	15	510
			76635	2301	78936	

As the leave encashment amount was not taken into account at the time of calculation of income tax for year 2009-10, above mentioned recovery be made from the official and deposited in govt. a/c under intimation to audit.

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PARA - 3

PARA - III

Para III (Memo No:- 03)

PARA-3

Sub: - Excess Payment of Grade Pay to Sh Sumer Singh Driver

On scrutiny of record it has been observed that Sh. Sumer Singh Driver appointed in the pay scale of Rs. 3050-4590 is being paid Rs 2000/- per month as Grade Pay where as he is entitled for Rs. 1900/-, therefore his Grade pay may be corrected to Rs. 1900/- instead of Rs. 2000/- necessary recovery effected may be made from him under intimation to the audit.

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PARA-4

Para - IV (Memo: 16)

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PARA - IV

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PARA-4

Subject: - Wrong pay Fixation

During the course of scrutiny of S/Book of Mrs. Shashi Kanta Sharma ANM, it is observed that she has been granted 2nd ACP as on 7.01.2008. Her pay is fixed after granting 2nd ACP as on 7.01.08 and again annual increment granted on 1.07.08, which is not admissible. Annual increment will be granted after qualifying service of at least six month after promotion, therefore the official will be granted increment in 1.7.09, instead of 1.07.08. Her pay should be refixed as per rules under intimation to Audit.

Other similar case, if any may also be reviewed under intimation to audit.

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PARA - V

PARA - 5

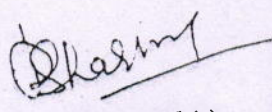
Para - V. (Memo: - 15)

PARA-5

Subject: - Scrutiny of consumable Stock register of CMO Sector-12 & CMO Kapashera

On scrutiny of Consumable Stock register of CMO Sector -12, Dwarka & CMO Kapashera, it has been observed that physical verification of stock has never been done by both the dispensaries & paging certificate on the first page of the stock register has not been given which is also against the rules, Physical verification of stock is invariably done every year and the paging certificate should be given on the first page of the register before its operation / start., it should be done every year under intimation to the Audit.

Further, the stock register of Kapashera Dispensary have been scrutinized & it been observed that date of manufacturing and expiry has not been mentioned in the stock register. To keep constant track of expiry date, it is imperative that expiry & manufacturing date should be mentioned in the respective stock register. Needful may be done under intimation to the audit.


(R.K SHARMA)
IAO -18

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PART - II
CURRENT REPORT
(2010-11 TO 2016-17)

PARA 6

Para No. 1 : Non-deduction of Group Insurance Scheme Subscription to the tune of Rs.355200/-

(Ref. Audit Memo No. 12 dated 01.08.2017)

During the test check of PBRs for the year 2010-2016, it is observed that subscription of group insurance scheme has not been deducted in respect of Medical Officer who were on Contract and subsequently regularized w.e.f. 23/12/2009 as per the order no. F.70/45/2006/H&FW /vol.IV/PF/6796-6810 dated 20/8/2014. UTGIS has not been deducted from the Salary of the following Medical Officers till August 2016.

PARA 6

Sl.No.	Name of the Official	Grade Pay	Period	Rate of Recovery	Total months	Total Recovery
1.	Dr. Reeta Mongia	5400/-	1/2010 to 8/2015	120/-	80	9600/-
2.	DR. DIPPTI MITTAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
3.	DR. VIMAL KAUSHAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
4.	DR. SAMEER PANDIT	5400/-	1/2010 to 8/2016	120/-	80	9600/-
5.	DR. DEVALINA SIKDAR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
6.	DR. SUPRIYA KUMARI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
7.	DR. INDARANI MANDAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
8.	DR. MONICA BARANWAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
9.	DR. MAHESH CHAUHAN	5400/-	1/2010 to 8/2016	120/-	80	9600/-

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10.	DR. M. S. AKBAR HAIDARI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
11.	DR. DINESH CHAWLA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
12.	DR. AVNISH BHARGAVA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
13.	DR. LATA AGGARWAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
14.	DR. BALKRISHAN SWARNKAR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
15.	DR. SUNITA SOLANKI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
16.	DR. ASHOK KUMAR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
17.	DR. AARTI SWARNKAR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
18.	DR. LAKSHMI KUMARI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
19.	DR. KAMNA AGGARWAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
20.	DR. K. SUMA NAIR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
21.	DR. AMANDEEP KAUR	5400/-	1/2010 to 8/2016	120/-	80	9600/-
22.	DR. SAURABH BHYANA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
23.	DR. ARTI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
24.	DR. LEENA KACHARY	5400/-	1/2010 to 8/2016	120/-	80	9600/-
25.	DR. PAMELI BRAHMA	5400/-	1/2010 to 8/2016	120/-	80	9600/-

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26.	DR. MILI VERMA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
27.	DR. PRIYANITA RANI TIGGA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
28.	DR. JAYA RAWAT	5400/-	1/2010 to 8/2016	120/-	80	9600/-
29.	DR. POONAM KUMARI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
30.	DR. HENA TABASSUM ARA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
31.	DR. SHEETAL DLAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
32.	DR. DEEPIKA AGGARWAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
33.	DR. DEEPIKA AGGARWAL	5400/-	1/2010 to 8/2016	120/-	80	9600/-
34.	DR. SWATI VERMA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
35.	DR. R.R. RATHI	5400/-	1/2010 to 8/2016	120/-	80	9600/-
36.	DR. VIRAL PANDYA	5400/-	1/2010 to 8/2016	120/-	80	9600/-
37.	DR. AJANTA BARUAH DAS	5400/-	1/2010 to 8/2016	120/-	80	9600/-

Recovery of Rs.355200/- on account of NON-deduction of UTGIS from the above said employees may be made after due verification of record under intimation to Audit.

Similar cases may also be checked and recovery, if any, due to wrong fixation of pay may be made under intimation to audit.

Recovered Rs 182,400/- + Sr.A.
1-10, 13-19, 35 & 37 through
PIB 1620-21 DT. 16/1/18 (P. 380-399)
KDF. Babur. Recovery Rs 172,800/-

16/1/19
180-16.

(Anil Sainger)
IAO
Party No. XXXVIII

14/5/17
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TEST AUDIT NOTES

**TAN 1: Verification of Qualifying Service.
(Audit Memo No.05 Dated 19-06-17)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

**TAN 2 : Shortcomings in Medicine Stock Registers and unavailability of essential medicines .
(Audit Memo No. 9 dated 31.07.2017 and Memo No. 17 dated 08.08.2017)**

During the test check of Medicine Stock Registers of 7 Dispensaries out of 30 Dispensaries (i.e. Sector 12, Dhansa, Sadh Nagar, Sector 2, Sector 14, Sitapuri, Raj Nagar 2 and Rawta) following shortcomings were noticed:

1. The Vital information regarding the Bach-No., Manufacturing-date, Expiry-date of the medicine was not found recorded. The is irregular, as expiry date medicines may be issued to the patients.
2. The records relating to the daily-distribution of medicines (to patients) maintained by most of the pharmacies were illegible or does not tally with the closing stock.
3. There is no annual Physical Verification of the stock of each item.
4. Cutting not attested by the competent authority.
5. Essential Medicines were not available more than 2 months to 8 months but no action were taken to procure the medicines.

Remedial steps may be taken up by the CDMO to rectify these lapses and compliance may be shown at the time of next audit.

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**TAN 3 : Anti-smoking Campaign fails due to lack of target and unavailability of Vehicle.
(Audit Memo No.18 dated 08.08.2017)**

Implementation of COTPA Act has been desired under provisions of the act. The District is to implement the act by way of Anti-Smoking campaigns which includes activities like community meetings, sensitization and awareness programme, health talks on hazards of tobacco and tobacco related products, celebration of no tobacco day on 31st may, every year, observation dry day on last of every month, sensitization meeting at health centres of the district, sensitization programme for police personnel and transport department regarding ill and harmful effect of tobacco for general public. Violators are being fined under provisions of the COTPA (Section 4, Section 6(a) & (b) and Section 7).

During the test check it is observed the district has never fixed any targets against which the achievement could be assessed. It was also noticed that the vehicle required for carrying out the campaign is also not available.

Non-availability of vehicle for the following period is major constrains to implement the provisions of the act.

01.04.2012 to 08.09.2013

13.12.2013 to 01.03.2014


01.06.2014 to 28.02.2015

19.03.2015 to 24.05.2015

01.09.2016 to 31.12.2016

From the above it is seen that lack of targets and vehicle has resulted in tardy implementation of the scheme, the availability of which, otherwise, would result in not only effective achievement of the objective but also fetch revenues to the Government.

Remedial steps may be taken up by the CDMO to rectify these lapses and compliance may be shown at the time of next audit.


(Anil Sainger)
IAO
Party No.XXXVIII

PART II – Current Report 2017-18 to 2018-19

Para 1 : Recovery of DGEHS subscription amounting Rs. 74675/-

(Memo No. 06

Dated: 27/09/2019)

(Memo No. 26

Dated: 09.10.2019)

(A)

Directorate of Health Services, Govt. of N.C.T. of Delhi has adopted the OM NO. S.11011/11/2016-CGHS(P)/EHS dt. 9/1/17 issued by Ministry of Health and FW, GOI vide office Memorandum No F 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 w.e.f. 1/2/17 in which the rates of subscription were revised w.e.f. 01/02/2017 as under:-

S. No	Pay matrix level	Contribution(Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

According to the above mentioned OM , any pensioner / family pensioner who is entitled to avail CGHS facility has not so far got his / her pensioner CGHS card made, the rate of contribution in such cases will be with reference to the level of pay that he / she would have drawn in the post held by him / her (at the time of his / her retirement / death) had he / she continued to be in service now but for his/ her retirement / death.

However on scrutiny/ test check of records it has been noticed that the following pensioner/family pensioner who has not so far got his/her pensioner CGHS card made till the revision of rate not deposited their life time contribution according to the revised contribution rate applicable at the time of availing CGHS facility. Hence, a short amount of life time DGHS contribution deposited by the pensioners as per details given below :-

Sr No	Name, Designation and date of retirement	Level at present of post held at the time of retirement	Date of deposit of life time DGHS contribution	Contribution payable for life membership	Contribution deposited for life time membership	Recoverable amount
1	Sh. Jagdish, retired SCC (16/2/17)	1 to 5	T.R. No. 64 dt.6/7/17	30000/-	15000/-	15000/-
2	Sh. Malkiat Singh, Pharmacist (31/8/13)	7 to 11	T.R. No. 80 dt. 22/8/17	78000	39000	39000/-
	Total			108000/-	54000/-	54000/-

Necessary steps should be taken to recover **Rs. 54000/-** from the concerned pensioners after due verification of facts and figure given above. Other similar type of cases may also be reviewed and necessary recovery be made under intimation to audit.



(B)

Dated: 09.10.2019

Memo No. 26

Subject: Recovery of DGEHS subscription amounting Rs. 20675/-

1. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No F 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution(Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 as mentioned against each name according to the revised rates applicable from 01/02/2017 from the following employees:-

S. NO	Name	Designation	Level of Pay	DGHS Contribution due w.e.f. Feb 17 to May 17	DGHS contribution deducted w.e.f. Feb. 17 to May 17	Recovery Amount
1	DR.DEEPIKA AGGARWAL	MO	7 to 11	2,600	1,300	1,300
2	DR. VIRAL PANDYA	MO	7 to 11	2,600	1,300	1,300
3	DR. AVINASH BHARGVA	MO	7 to 11	2,600	1,300	1,300
4	DR. DINESH CHAWLA	MO	7 to 11	2,600	1,300	1,300
5	SURENDER KUMAR	SO	7 to 11	2,600	1,300	1,300
6	VIKASH SEHRAWAT	LDC	1 to 5	1,000	500	500
7	SHEELA PATIAL	PHNO	12 and above	4,000	2,000	2,000
8	SHEETAL	PHNO	7 to 11	2,600	1,300	1,300
9	ANIL KUMAR VATS	Pharmacist	7 to 11	2,600	1,300	1,300
10	NUTAN DEV	Pharmacist	7 to 11	2,600	1,300	1,300
11	MANOJ KUMAR	Pharmacist	7 to 11	2,600	1,300	1,300
12	HARI KISHAN YADAV	Pharmacist	7 to 11	2,600	1,300	1,300
13	BANSI DHAR VERMA	Pharmacist	6	1,800	900	900



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14	JAGMINDER SINGH	Pharmacist	6	1,800	900	900
15	MOOL CHAND	Pharmacist	6	1,800	900	900
16	Rakesh Kumar (Transferred/pay upto April 17)	Pharmacist	7 to 11	1950	975	975
16	MAYA	Sweeper	1 to 5	1,000	500	500
17	KARAN SINGH	N.O.	1 to 5	1,000	500	500
18	RAVINDER KUMAR	PEON	1 to 5	1,000	500	500
		TOTAL=		41350	20675	20675

HOS may ensure that recovery of Rs 20675/- after due verification of facts and figure pointed out above under intimation to Audit. Similar other cases may also be examined by the DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.

(R)

PARA 2:- Overpayment of pay on CCL amounting Rs. 73838/-

Dated: 3/10/2019

(Audit Memo No.19)

According to the Gazette notification no. 897) dt. 14/12/18 of Govt. of India, rule 43-C of Leave Rules has been substituted and according to this substituted rule, during the period of child care leave, a female Government servant and a single male Government servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

However on test check of PBR and other information/ records provided by the office, it has been noticed that the one hundred percent of the salary has been paid to the following employee instead of eight percent of salary inspite of the fact that they were availed CCL beyond 365 days. The details of overpayment of salary to the employees are as under :-

Sr No	Name and Designation of employee	Period of CCL	Period of CCL beyond 365 days	Balance Leave after CCL as per information provided	Overpayment amount	Recoverable amount
1	Dr. Charu Jain, MO	18/08/18 to 30/09/19 (411 days)	24/04/19 to 30/09/19 (160 days)	205	$\begin{aligned} & [(91100 + 18220 + 13118 \text{ (DA 12\%)} \\ & \quad = 122438) \times 7/30 = 28569] + [(91100 + 18220 + 13118 \text{ (DA 12\%)} \\ & \quad = 122438) \times 5 \text{ month} \\ & \quad = 612190/-] \quad \text{Total} \\ & = 640759 \times 20\% \end{aligned}$	128152
Less :- Amount recovered Rs 54314/- from Pay Bill No. 646 dt. 19/11/19 for the month of Nov. 2019 as per objection raised in Memo No. 19 dt. 3/10/19						54314
Balance Recovery						73838

HOO/DDO may ensure that recovery of Rs 73838/- from the concerned official after due verification of facts and figure pointed out above under intimation to Audit. Similar other-cases may also be examined by the DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.



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PARA 3:- Wrong fixation of pay and overpayment of Rs. 399507/-

(Memo No. 24

Dated. 07/10/2019)

(Memo No. 22

Dated. 04/10/2019)

(Memo No. 25

Dated. 07/10/2019)

(A)

On test check and scrutiny of pay fixation of Sh. Kulwant Singh, Pharmacist, it is found that the pay fixed by the CDMO SWD vide order no. 2586 F-2(56)/DHS/SWD/2012/9743-46 dt. 5/12/14 at the time of grant of NFSG on 8/12/2007 is wrong as per details given below :-

Name and designation	Date	Pay fixed by CDMO	Pay to be fixed as per rule
Pay as on 8/12/2007 in the pay scale of 5200-20200 G.P.-2800	8/12/07	9060 + 2800	9060 + 2800
Grant of NFSG in the pay scale of 9300-34800 GP- 4200 w.e.f. 8/12/2007 and pay fixed on 8/12/2007	8/12/07	9670 + 4200	9420 + 4200
	1/7/2008	10090 + 4200	9830 + 4200
	1/7/2009	10520 + 4200	10250 + 4200
	1/7/2010	10970 + 4200	10690 + 4200
	1/7/2011	11430 + 4200	11140 + 4200
	1/7/2012	11900 + 4200	11600 + 4200
	1/7/2013	12390 + 4200	12080 + 4200
	01/07/14	12890 + 4200	12570 + 4200
	01/07/15	13410 + 4200	13080 + 4200
	01/01/16	46200	44900
	01/07/16	47600	46200
	01/07/17	49000	47600
Grant of IInd MACP on 8/12/17 and pay fixed in pay level 7	08/12/17	50500	49000
	01/07/18	52000	50500
	01/07/19	53600	52000 ✓

According to the calculation sheet attached as annexure A, an overpayment of Rs.136484/- has been made to Sh. Kulwant Singh, Pharmacist which is required to be recovered after due verification of facts and figure given above by the HOO/DDO.

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CDMO (SWD) has revised the pay fixation of Sh. Kulwant Singh, Pharmacist vide order no. DGHS/42/122/2018/3229 dt. 24/10/19 according to the memo no. 22 dt. 4/10/19 issued by the audit party and recovered Rs. 11575/- through Pay Bill No. 642 dt. 15/11/19 for the month of November 2019.

HOO/DDO may recover the balance amount of overpayment Rs. 124909/- from the concerned official under intimation to audit. Similar other cases may also be re-examined by the HOO at their own level, revised pay fixation and recovered overpayment if any accordingly under intimation to audit.

(B)

On test check and scrutiny of pay fixation, it has been noticed that the pay Smt. Anita Kumari Kaushik, Pharmacist (DOA-8/12/88) has been fixed by the CDMO SWD vide order no. F-2(09)/DHS/SWD/PF/2003/5817 dt. 20/6/11 as under :-

Particulars	Date	Pay fixed by CDMO
Pay in the pay scale of 5000-150-8000 as on 1/1/06	01/01/06	6500
Pay in the pay scale of 9300-34800 GP-4200/-	01/01/06	12090 + 4200
Basic pay and GP granted non functional up gradation to the next higher G.P.Rs. 4200/- in PB-2 as on 01/01/06	01/01/06	12090 + 4600
	01/07/06	12590 + 4600
	01/07/07	13110 + 4600
	1/7/2008	13650 + 4600
Grant of IInd MACP in the pay scale of 9300-34800 GP- 4800 w.e.f. 01/09/2008	1/9/2008	14770 + 4800
	1/7/2009	15360 + 4800
	1/7/2010	15970 + 4800
	1/7/2011	16600 + 4800
	1/7/2012	17250 + 4800
	1/7/2013	17920 + 4800
	01/07/14	18610 + 4800
	01/07/15	19320 + 4800
	01/01/16	62200

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	01/07/16	64100
	01/07/17	66000
	01/07/18	68000
	01/07/19	70000

While according to the clarification issued through letter no. F-6/30/TRC/H&FW/2010/9425-65 dt. 20/9/13 by Health & Family Welfare Department, GNCT regarding implementation of Fast Track committee recommendation in r/o common category of Pharmacist, it is clarified that Pharmacists with entry G.P. Rs. 2800/- in PB-1 and in receipt of NF grade in the GP rs. 4200/- on completion of 2 years of service is eligible for 2nd and 3rd financial upgradation under MACPS in the GPs rs. 4600/- and Rs.4800/- only and directed to take appropriate action in light of above.

According to the order no. F.10/6/2006/MACP/Ph./DHS/ESTT/HQ/8676-8690 dt. 10/2/11, 2nd MACP has been granted to Smt. Anita Kaushik in the G.P.4600/- w.e.f. 01/09/2008 but the pay fixation has been fixed in the G.P. 4800/- instead of G.P. 4600/- and pay fixed in the grade pay of Rs.4600/- as on 1/1/06 instead of G.P. Rs. 4200/-. Further, there is no order available in service book/entry in service book regarding grant of IInd. MACP in G.P.4800/- which was due from 8/12/2010 as the official completed 22 years service on 8/12/2010..

In the light of above facts, the pay fixation of Smt. Anita Kumari Kaushik, Pharmacist is not according to the rule.

According to the rule, the pay fixation should be as under :-

Particulars	Date	Pay to be fixed as per rule
Pay in the pay scale of 5000-150-8000 as on 1/1/06	01/01/06	6500
Pay in the pay scale of 9300-34800 GP-4200/-	01/01/06	12090 + 4200
	01/07/06	12580 + 4200
	01/07/07	13090 + 4200
	1/7/2008	13610 + 4200
Grant of IInd MACP in the pay scale of 9300-34800 GP- 4800 w.e.f. 01/09/2008	1/9/2008	14150 + 4600
	1/7/2009	14720 + 4600
	1/7/2010	15300 + 4600

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	1/7/2011	15900 + 4600
	1/7/2012	16520 + 4600
	1/7/2013	17160 + 4600
	01/07/14	17820 + 4600
	01/07/15	18500 + 4600
	01/01/16	60400
	01/07/16	62200
	01/07/17	64100
	01/07/18	66000
	01/07/19	68000

Note :- since there is no order of grant of 11rd MACP in the G.P. of 4800/- which was due on 8/12/2010. Hence, no pay fixation in the G.P. of Rs. 4800/- has been calculated.

In the light of above facts, HOO may review the pay fixation of Ms. Anita Kumari Kaushik, Pharmacist and recovered the overpayment amount of Rs. 274598/- as per calculation sheet attached as per annexure B after due verification of facts and figure given above..All other cases of Pharmacist who have appointed before 1/1/2006 may be reviewed by the HOO at his own level and in the light of pay fixation rules and audit observations and revise the pay fixation and recovered overpayment amount, if any, under intimation to audit.

(C)

On test check and scrutiny of pay fixation of Sh. Harinder Kr., Dresser, it reveals that the official has been appointed as S.C.C. w.e.f. 26/2/2004 in the pay scale of 2550-55-2660-60-3200 (revised in 6th pay commission as 5200-20200 G.P.-1800) and promoted as Dresser vide order no. F-5(6)/2006/DHS/Estt./HQ/15648-64 dt. 23/3/12 issued by DHS, GNCT of Delhi. and directed to fix his pay under rule 22 (IV) GOI order 3. Further, the official has been granted 1st. MACP vide order no. F.5(45)/2006/DHS/Estt./MACP/68718-22 dt. 1/1/2015 issued by DHS, GNCT of Delhi w.e. f. 26/2/14 without considering the promotion as Dresser as on 23/2/12. The pay fixation of the official are as under:-

Name and designation	Date	Pay fixed by CDMO as per revised pay fixation dt.14/1/19 as per audit objection due to higher pay fixation previously as the time of grant of 1 st MACP

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Pay as on 23/03/2012 in the pay scale of 5200-20200 G.P.-1800	23/3/12	6780 + 1800
Pay as on 1/7/12 as per option in the pay scale of 5200-20200 G.P.-1800 after promotion as Dresser	1/7/2012	7310 + 1800
	1/7/2013	7590 + 1800
Granted 1st MACP on 26/2/14 in the pay scale of 5200-20200 G.P.-1900 and pay fixed as per option	26/02/14	7590 + 1900
	01/07/14	7880 + 1900
	01/07/15	8180 + 1900
Pay fixed in the upgraded scale of G.P. Rs.2000/-	01/01/16	8180 + 2000
	01/01/16	26800
	01/07/16	27600
	01/07/17	28400
	01/07/18	29300
	01/07/19	30200

According to the clarification given by the DOPT in FAQ dt. 1/4/11 point no. 6, promotion in same grade would be counted for the purpose of MACPS, the financial up-gradation under the MACPS is in the immediate next higher grade pay in the hierarchy of recommended revised pay bands and grade pay as given in CCS(Revised Pay) Rules 2008. However if the promotional hierarchy as per recruitment rules is such that promotions are earned in the same grade pay then the same shall be counted for the purpose of MACPS.

But in the above mentioned case, the promotion has been given in the same grade pay from SCC to Dresser but it is not considered for the purpose of MACP and 1st MACP has been granted on 26/2/14 from the date of appointment as SCC i.e. 26/2/2004 which is required to be reviewed in the light of clarification given by DOPT in FAQ and the objection raised by the audit.

The level of Dresser has been upgraded in the 7 th pay commission from G.P. 1800/- to G.P. 2000/- subject to entry level qualification of Dressers to provide for Class XII with three years experience of dressing of wounds. The existing incumbents not possessing the revised qualification may be granted replacement pay level for the time being. They may be granted the Level 3 after acquiring the revised qualification or on completion of five years in the pay level corresponding to Grade pay 1800 whichever is earlier. But it has been noticed that the pay of the above official has

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been fixed in the upgraded scale of Rs. 2000/- without mentioning the fulfilment of all condition by the official in the service book/pay fixation order as given in the 7th pay commission accepted report.

Further, the pay fixation of the above official has been revised on 14/1/19 due to wrong pay fixation previously. In his revised pay fixation, his pay has been decreased. But it has been noticed that no record has been produced to audit about the calculation and recovery of overpayment amount from the concerned official.

HOO may review the pay fixation of Sh. Harinder Kumar, Dresser in the light of above mentioned facts and according to rule after due verification of facts and figure under intimation to audit and recovered the overpayment amount immediately. Further, in all pay fixation cases of all employee in every cadre in which pay has been revised and decreased, it may be checked and ensured that the overpayment amount have been recovered. Similar other cases may also be re-examined by the HOO at their own level under intimation to audit.

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PARA 4:- irregularities in grant of IInd MACP to Sh. Puran Singh Yadav, Pharmacist

(Memo No. 17)

Dated. 01/10/2019)

On test check and scrutiny of pay fixation of Sh. Puran Singh Yadav, Pharmacist, it is found that the date of appointment of Sh. Puran Singh, Yadav as Pharmacist is 15/12/2005 as per service book. 1st financial up gradation i.e. NFSG has been granted w.e.f. 15/12/2007 and IInd MACP was due from 15/12/2017 but as per order no. F-10/6/2006/MACP/Ph/DHS/Estt./HO/Pt-2/3601-05 dt. 16/11/18 issued by DHS, Govt. Of N.C.T. of Delhi, IInd MACP has been granted w.e.f. 30/6/2017 instead of 15/12/17 in which date of appointment mentioned is 30/6/05 instead of 15/12/2005 as Pharmacist.

HOO is requested to review the case of IInd MACP of Sh. Puran Singh Yadav, Pharmacist with DHS, Govt. Of N.C.T. of Delhi in the light of facts/ objection raised by the audit after due verification of facts and figure given above and revise the grant of IInd MACP, pay fixation and recovery of overpayment amount accordingly under intimation to audit.. Similar other cases may also be re-examined by the HOO at their own level and pay revised and recovered overpayment if any accordingly under intimation to audit.



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PARA 5:- Overpayment of pay during HPL amounting to Rs.69702 /-

(Memo No.20

Dated: 03.10.2019)

During test check of information/records of Leave and PBRs provided by the CDMO office, it revealed that the office had made payment of full pay instead of half pay during the leave period of HPL which is irregular and required to be recovered. The details of HPL and Overpayment amount are as under :-

S. NO	Name of the Employee & Designation	Period of HPL	Period of HPL for which full payment of pay made	Amount of overpayment made	Amount recoverable (In Rs.)
1	Dr. Pameli Brahma, MO	28/10/18 to 8/12/18	28/10/18 to 8/12/18	$[(69000 + 13800 + 7452 \text{ (DA 9\%)} = 90252) \times 4/31 \times 2 = 5823] + [(69000 + 13800 + 7452 \text{ (DA 9\%)} = 90252)/2 = 45126] + [(69000 + 13800 + 7452 \text{ (DA 9\%)} = 90252) \times 8/31 \times 2 = 11645]$ Total = 62594	62594
2	Dr. Deepika Aggarwal, MO	06/06/17 to 11/6/17 (HPL)	06/06/17 to 11/6/17 (HPL)	$[(63100 + 5250 + 2734 \text{ (DA 4\%)} = 71084) \times 6/30 \times 2 = 7108]$	7108
	Total				69702

HOO/DDO may recover Rs.69702/- from the Concerned officials after due verification of facts and figure as mentioned above under intimation to audit.

Similar cases may also be checked by the CDMO at their own level for audit period and recovery, if any, may be made for the audit period.

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PARA 6 :- Overpayment of pay during EOL amounting to Rs.36457/-

(Memo No.21

Dated: 03.10.2019)

During test check of information/records of Leave and PBRs provided by the CDMO office, it revealed that the office had made payment of full pay to the following employees instead of the employees was on EOL which is irregular and required to be recovered. The details of EOL and overpayment amount are as under :-

~~PARA 8~~

S. NO	Name of the Employee & Designation	Period of EOL	Period of EOL for which full payment of pay made	Amount of overpayment made	Amount recoverable (In Rs.)
1	Dr. Deepika Aggarwal, MO	12/06/17 to 24/6/17	12/06/17 to 24/6/17	[(63100 +5250 + 2524 (DA 4%) =71084) x 13/30=30803]	30803
		12/10/18 to 13/10/18	12/10/18 to 13/10/18	[(67000 +13400 + 7236 (DA 9%) =87636) x 2/31=5654]	5654
	Total				36457

HOO/DDO may recover Rs.36457/- from the Concerned officials after due verification of facts and figure as mentioned above under intimation to audit.

Similar cases may also be checked by the CDMO at their own level for audit period and recovery, if any, may be made for the audit period.

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PARA 7 :- Irrgularities in LTC reimbursement

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PARA 7 :- Irrregularities in LTC reimbursement

(Memo No. 27

Dated: 10.10.2019)

(Memo No. 28

Dated: 10.10.2019)

(Memo No. 29

Dated: 10.10.2019)

(A)

During the Test Check & Scrutiny of the LTC claims it has been noticed that the CDMO Office has not maintained any LTC Register and advance register. Hence it cannot be checked as to how many claims of LTC have been reimbursed by the CDMO during the audit period and all the advances given to employees/others have been adjusted according to rules.

On test check & scrutiny of the voucher file/LTC bill, it reveals that the following non-entitled class employees have undertaken journey by air to avail LTC for the block year 2014-17 (extended up to Dec. 18)/2018-21 from Delhi to Port Blair and back, during the audit period :-

S.No	Name and designation	LTC claim reimbursed	Bill No. And Date	Place for which LTC availed
1.	Kusum Lata Gera, Pharmacist	103509/-	787 dt. 14/1/19	Port Blair
1	Rajveer, N.O.	148360/-	385 dt. 12/11/18	Port Blair

1 As per the Office Memorandum No 31011/3/.2014-Estt. (A-IV) dated 26th September 2014, issued by the M/o Personnel, Public Grievances and Pensions (Department of personnel and Training), in relaxation to CCS(LTC) Rules, 1988, the government had permitted non-entitled government servants to travel by air to visit NER, J & K and A& N island as per the following scheme:-

(iii) Government servants not entitled to travel by air may be permitted to travel by air in economy class subject to the condition that the journey for these employees from their Headquarter to Kolkata/Guwahati/Chennai/Bhubneswar/Delhi/Amritsar will have to be undertaken as per their entitlement.

(iv) Air travel is to be performed by Air India in economy class only at LTC80 fare or less

2 Further, the Finance (Accounts) Department, Government of NCT of Delhi vide Memorandum No. F 20/10/2016-AC/104-28 dated 25/02/2016 issued guidelines that with effect from 01/03/2016 the following procedure will be followed in respect of air travel on tours and LTC so as to contain the government expenditure:-

a. Entitled category officers are allowed to travel by any airlines, i.e. either by air india or by private airlines of their choice on tours at LTC provided the fare of air ticket does not exceed that of Air India on the date of journey. Officers should endeavour to buy the cheapest air ticket possible. However, while availing LTC, Govt. Official entitled to travel by air shall travel only in economy class.

PARA 10

PARA 9

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- b. In all cases whenever a Govt. Servant travels by air, he/she is required to book the air ticket through booking counters/offices/website of air india or private airlines or through the approved travel agencies viz., M/S Balmer Lawarie & Co. And M/S Ashok Travels and Tours and IRCTC/DTTDC. Booking of tickets through any other agencies not permissible.
- c. No reimbursement of air fare shall be allowed more than that of air india. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a print out of rate chart of air fare of air india taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines.
- d. **Officers not entitled to travel by air** may travel by any airlines. However, reimbursement in such cases shall be restricted to the fare of their entitled class of train or actual expense, whichever is less.

On check of the LTC bill of the above mentioned employees, it has been revealed that the above named employees have undertaken the entire journey by air from Delhi to Chennai and Chennai to Port Blair and back through Private airlines even though they were entitled to travel by air only from Kolkata/Chennai to Port Blair & back in compliance with the aforesaid OM dated 26th September 2014. Further the total fare amounting Rs. 144800/- have been paid to Pvt. Airlines Spice Jet by the employee from Delhi to Chennai, Chennai to Port Blair and back but no bifurcation of fare charged by Pvt. Airlines Spice Jet from Delhi to Chennai and Chennai to Port Blair and back are mentioned in the ticket while the flight number are different in Delhi to Chennai flight and Chennai to Port Blair Flight and back as per ticket.

It is also observed that the CDMO Office have not taken print out of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines from all the above mentioned employees according to the Finance (Accounts) Department, Government of NCT of Delhi Memorandum No. F 20/10/2016-AC/104-28 dated 25/02/2016.

In the absence of print out of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines and bifurcation of fare from Delhi to Chennai, Chennai to Port Blair and back the audit party can not checked that LTC claim has been restricted according to the rule for non entitled class and the air ticket have been purchased on the cheapest rate as per above guidelines and reimbursed accordingly.

The HOO may therefore review all the above mentioned cases and restrict their LTC claim as per their entitlement in accordance with LTC rules, the guidelines issued by the government vide aforesaid of OM dated 26th September 2014 and 25/02/2016 after due verification of facts and figures and make necessary recovery accordingly under intimation to Audit. Similar other cases may also be examined by the HOS/DDO at their own level and recovered according if any.

(B)

On test check & scrutiny of the voucher file/LTC bill, it reveals that the following non-entitled class employees have undertaken journey by air to avail LTC for the block year 2014-17 (extended up to Dec 18)/2018-21 from Delhi to Port Blair and back, during the audit period :-

S.No	Name and designation	LTC claim reimbursed	Bill No. And Date	Place for which LTC availed

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1	Jag Dev Yadav, Pharmacist	81168/-	406 dt. 13/9/17	Bagdogra
2.	Ramesh Kr. Sharma, Pharmacist	146640/-	291 dt. 30/6/17	Port Blair
3	Seema Rajora, Lab. Asstt.	142832/-	272 dt. 22/6/17	Port Blair

On check of the LTC bill of the above mentioned employees, it has been revealed that the above named employees have undertaken the entire journey by air from Delhi to Bagdogra/Port Blair and back through Private airlines even though they were entitled to travel by air only from Kolkata/Chennai to Port Blair & back in compliance with the aforesaid OM dated 26th September 2014. However, it is also observed that the CDMO Office have not taken print out of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines from all the above mentioned employees according to the Finance (Accounts) Department, Government of NCT of Delhi Memorandum No. F 20/10/2016-AC/104-28 dated 25/02/2016. In the absence of print out of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines, the audit party can not checked that the air ticket have been purchased on the cheapest rate as per above guidelines and reimbursed accordingly.

The HOO may therefore review all the above mentioned cases and restrict their LTC claim as per their entitlement in accordance with LTC rules, the guidelines issued by the government vide aforesaid of OM dated 26th September 2014 and 25/02/2016 after due verification of facts and figures and make necessary recovery accordingly under intimation to Audit. Similar other cases may also be examined by the HOS/DDO at their own level and recovered according if any

(C)

According to the OM No .31011/3/2015-Estt (AIV) dt. 9/1/17 issued by Government of India Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training, the cases where a Government servant travels on LTC upto the nearest airport/railway station/ bus terminal by authorized mode of transport and undertakes rest of the journey to the declared place of visit by private transport/ own arrangement (such as personal vehicle or private taxi etc.), may be dealt with as follows:-

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for in case there is no public transport available in a particular area, the Government servant may be allowed to hire a private motor vehicle for a maximum limit prescribed by the Government servant based on self-certification from the Government servant. Beyond this, the expenditure shall be borne by the Government servant.

(c) Furnishing of bills for taxi fares to and from Ooty.

Note: For the purpose of these rules, the expression 'Public Transport' means all vehicles, including trains and airplanes operated by the Tourism Development Corporations in the Public Sector, State Transport Corporations and Transport Corporations of the Government of India.

On test check of the voucher file/LTC bill, it reveals that Shila Patial, PHNO has undertaken journey by air to avail LTC for the block year 2014-17 (extended up to Dec. 18)/2018-21 from Delhi to Port Ooty and back, during the audit period as per details given below :-

S.No	Name and designation	LTC claim reimbursed	Bill No. And Date	Place for which LTC availed
1	Shila Patial, PHNO	86096/-	409 dt.16/10/18	Ooty

On scrutiny of above mentioned bill, it has been noticed that an amount of Rs. 1400/- has been reimbursed to the above mentioned employee for journey from Coimbatore to Ooty by taxi but no certificate is available in the voucher that there is no public transport is available between Coimbatore to Ooty or taxi fare is restricted according to fare of public transport of entitled category which is irregular in the light above mentioned OM.

The HOO may therefore review the above mentioned cases and restrict their LTC claim as per their entitlement in accordance with LTC rules, the guidelines issued by the government vide aforesaid OM after due verification of facts and figures and make necessary recovery accordingly under intimation to Audit. Similar other cases may also be examined by the HOS/DDO at their own level and recovered according if any



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PARA 8 :- Shortcomings in implementation of AAMC
(Audit Memo No. 31)

Dated 11/10/2019)

According to the terms and condition of empanelled doctors for Aam Aadmi Mohalla Clinic, it is mentioned in condition no. 14 that "if the doctors examined more than 60 patient at the AAMC on any given days, than patient profile may be audited in detail. If the patient attendance goes over 150 at any clinic on any given day , than the CDMO may undertake design change in the management of the clinic(s) and empanelled doctor(s) shall have to abide by the new terms and conditions"

But on test check of file of payment to doctors under AAMC, it has been noticed that according to the attendance/sanction of payment , the doctors have examined more than 150 patients per day (Upto 263) during the working from 8.00 a.m. to 2.00 p.m. The details of some cases are as under:-

S.NO.	Name of the Doctor	Name of the AAMC	Date	No. Patient examined
1	Dr. Rakesh Kr. Roshan	Dabri Extn.	10/9/18	206
			15/9/18	199
			4/9/18	196
2	Dr.Preeti Rathore	Mahavir Enclave	21/8/18	220
			29/8/18	231
			7/9/18	250
			8/9/18	244
3	Dr. Swati Aggarwal	Kutub Vihar	15/9/18	263
			15/9/18	184
			18/9/18	209
4	Dr. S.K. Shukla	Shyam Vihar Ph-I	4/9/18	217
			6/9/18	206
			15/9/18	218
			19/9/18	204
5	Dr. Annu Anand	Indra Park	21/8/18	210
			29/8/18	212
			18/9/18	216

According to the above data, the doctors takes less than 2 minutes in examination of patient and entry of patient profile and recommendation of treatment of patient which seems not in order according to the terms and condition of empanelled doctors as mentioned above.

No documents have been made available to the audit about the steps taken by the CDMO according to the terms and condition in those cases in which doctors examined more than 60/150 patients per day.

HOO may take necessary action according to the guidelines issued by the Department after due verification of facts and figure given above under intimation to audit.



22
1247C 17/12

PARA 9 :- Irregularities in payment to daily wages engaged SCC/N.O.

Dated 15/10/2019)

(Audit Memo No. 33.

On test check of file of engagement of SCC and Nursing orderlies on daily wages basis, it has been noticed that DGHS has engaged SCC and Nursing Orderlies for 92 days during 2018-19 for the period 1/3/18 to 31/5/18 vide order no.F-9/23/DGHS/CT/HQ/2016-17/249616-249632 dt. 9/4/2018 and F-9/23/DGHS/CT/HQ/2016-17/249633 - 249647 dt. 9/4/2018 issued by ADE (CT) @ 522/- per day as notified by the Labour Department, GNCT of Delhi with the condition that they placed on daily wages basis are to be paid wages for the off day/close day/weekly & other holiday/holidays. CDMO (SWA) has paid the wages accordingly as per vouchers provided to audit,

According to the minimum wages fixed by the Delhi Government, the rate of unskilled workers for monthly wages and per day salary was as under :-

Particular	Catagery	Minimum Wages per month	Daily wages
Minimum wages at the time of order by DGHS	Unskilled	13584/-	522/-

The daily wages has been calculated by dividing monthly wages from 26 days instead of dividing number of days in a month. It means that weekly off has been considered for daily wages engagement at the time of calculating daily wages rate.

According to the above mentioned order, the payment made to each SCC/N.O. comes to Rs. 15660/16182 per month while the minimum wages rate for full month was Rs. 13584/- . All the above mentioned workers have been engaged for 3 months but the payment has been sanctioned on minimum daily wages rate instead of monthly wages rate.

In view of above facts, engagement for 3 months and daily wages formula, it seems that an overpayment of daily wages for weekly off have been made to workers engaged by the DGHS.

HOO may take necessary action with DGHS to review the payment of daily wages for weekly off days in addition to daily wages calculated after considering weekly off for working days as mentioned above and consult the Labour Department in the light of audit observation after due verification of facts and figure under intimation to audit.

In case, if, any overpayment has been noticed by DGHS after reviewing the above cases, it may be recovered under intimation to audit. Similar other cases may also be examined by the HOO at their own level and take action accordingly.

(B)

~~PARA 10~~
~~PARA 11~~
PARA 12

21

1234C 16/12

PARA 10 :- Irregularities in the Stock Register and Main Medicine Store

(Audit Memo No. 34

Dated 15/10/2019)

(Audit Memo No. 35

Dated 15/10/2019)

(A)

Subject :Irregularities in the Store and Stock Register of Main Store (Medicine)

On scrutiny/test check of the **Stock Register (Medicine) which are made available to audit**, the following irregularities have been detected:

PARA 13

1. Physical verification as per stock register has not been carried out properly. It is mentioned in the certificate pasted in stock register of 2018-19 that Dr. Amita Raot District Store Officer have physically verified the District Drug Store SWD &NDD held in charge of Mr. Surender Kumar for 2018-19 and no discrepancy has been found. But neither the date of physical verification is mentioned in certificate nor the officer, who is deployed for physical verification of stock, put his/her signature on balance of stock as per stock register on the date of checking .
2. According to the terms and condition no. 1.6 for the tender reference no. 16-08 made available to audit, the remaining shelf life of the drug at the time of delivery should not be less than ¼ of the labelled shelf life. But on test check of stock register , it has been noticed that in a number of cases, Date of expiry and date of manufacturing (in most of the cases) are not mentioned at the time of entry of received medicine in stock register. Hence it can not be checked that the medicine have been supplied according to the tender condition of reaming shelf life.
3. According to the terms and condition no. 12.2 for the tender reference no. 16-08 made available to audit, an executed order shall stand cancelled after 30 days of delivery period, after levying penalty @ 15% on the value of unexecuted order. In case of alternate purchase effected due to non-execution, the differential cost incurred or the unexecuted fine whichever is higher will be levied. On checking of quarterly order placed by the store, it has been noticed that a number of items has been reported to DGHS regarding non supply of order by a number of supplier. Example of one case of non supply of medicine in one order no M-171215-1 dt .15/12/17 which is reported to CPA 14/6/18 is as under :-

Name of the Medicine	Non supply Qty.	Name of the Supplier
Indomethacine 75 mg	6000	Jagson Laboratories
Noscapine 7 mg/5 ml	75000	Galph Lab
Promethazine Hydrochloride 25mg/ml	300	Jagson Laboratories
Promethazine Hydrochloride 5mg/ml	60000	Saar Biotech
Serratioeepidase 10 mg.	5000	Centurian Laboratories
Vitamin E 450 mg capsule	10000	Softesule Pvt. Ltd.
Xylometazoline .05%	5000	Scott Edil

But their is no details have been made available to audit that penalty @ 15% on unexecuted order or differential cost which ever was higher have been recovered from the supplier. CDMO may intimate the audit after confirming from DGHS about the recovery of penalty from supplier of all unexecuted order during the audit period.

21

30 12/2/17

4. According to the terms and condition no. 1.4 (a) for the tender reference no. 16-08 made available to audit, the supplier shall supply the order quantity within the prescribed delivery period which shall be 45 days (60 days for drugs requiring sterility testing and 90 days vaccines) from the date of issue of purchase order and according to the terms and condition no. 12.2 for the tender reference no. 16-08 made available to audit, an executed order shall stand cancelled after 30 days of delivery period. But on checking of records, it has been noticed that the store has not reported timely to CPA about non supply of medicine after expiry of timeframe prescribed. Example of one case is as under :-

Order No.	Date of Order	Date after which order deemed to be cancelled as per tender clause	Date of report of non executed order by the store
M-171215-1	15/12/17	28.2.18/15.3.18/14.4.18 (as per type of medicine)	14/06/18

Due to non reporting timely, the risk purchase/penalty can not be made recovered by the HQ timely.

5. According to the supply condition no. 1.1, for the tender reference no. 1608 made available to audit, the delivery of goods shall have to be made from Delhi. On checking of delivery challan, it has been noticed that the delivery Challan have been issued upto 15 days before the actual date of delivery while the medicine have to be delivered from Delhi as per tender condition. There is a provision of 0.5% penalty for every day delay in supply. Hence such practice may cause manipulation in actual date of delivery to avoid penalty/shelf life etc. as the actual date of delivery is not entered on the same day on software programme of DGHS by the store. Some example of these challan are as under:-

Challan No. And date of issue of challan	Actual date of receipt of medicine	Name of the Supplier	Medicine supplied
170199 dt. 5/9/17	20/9/17	Centurian Laboratories	Lebocetizine Tab. IP 5 mg.
170130 dt. 31/8/17	20/9/17	Centurian Laboratories	Alfacalcidol Capsule 0.25 mcg.
170177 dt. 4/9/17	20/9/17	Centurian Laboratories	Isosorvide Mononitrate Tab. IP 20 mg.

6. A number of cutting/overwriting have been noticed in indent in demanded quantity column and supplied quantity column submitted by various dispensaries which are not attested by competent authority. The issued quantity can not be cross checked by audit from stock register of dispensaries due to non submission of record as per memo issued by audit
7. According to the tender condition no. 13.1, for the tender reference no. 1608 made available to audit, if the sample do not confirm to statutory standards, the bidder will be liable to take back the entire stock in such batch within 30 days of the receipt of the letter and according to condition no. 13.2, if the any item of the drugs/medicine supplied by the bidder have been partially or wholly used or consumed after supply are subsequently found to be bad odour, unsound, inferior in quality or description or otherwise faulty or unfit for consumption then the contract price or prices of such articles or things will be recovered from the bidder, if payment has already been made to him.



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HHC 1-16

On test check of records of store, it has been noticed that the following drugs/ medicine has been declared as "Not standard Quality" by the CPA as per details given below :-

S. NO.	Name of the Item with CPA Code	Batch No.	Total Supplied Qty in Strips	Qty. available at the time of written letter to supplier by CDMO	Name of the supplier	Tender No./letter number of
1	Azithromycin 500 mg	AZT15007	22900 dt. 6/10/15 7100 dt. 7/10/15	5900	Vivek Pharma Chem	1501/letter no. F.1/33/DHS/CDMO/SWD/Distt Store/COMM.file 2014-15/154 dt. 27/2/17
2	Azithromycin 500 mg	AZT15008	15000 dt. 28/10/15	1800	Vivek Pharma Chem	-----do-----
3	Diclofenac 75 mg	T7457	400000 dt. 5/2/18	129360	Zest Pharma	Letter no. F.1/33/DHS/CDMO/SWD/Distt Store/COMM.file: 2018-19/504 dt. 25/1/19
4	Diclofenac 75 mg	T7051	213780 dt. 3/5/17	30200	Zest Pharma	-----do-----

But there is no details have been made available to audit that the prices of such consumed quantity have been recovered from the supplier. CDMO may intimate the audit after confirming from DGHS about the recovery of payment made to supplier of all consumed/ returned quantity of sub standard quality drugs during the audit period

8. All copy of terms and condition of all tenders against which medicine received by the store have not been made available to audit.
9. No page counting certificate has been given in the register 2018-19.
10. The In-charge of the Medicine Store has put his/her only one signature on all purchases, issue and stock balances entered on one page of stock register which is irregular.
11. No information /records made available to audit regarding expired drugs in Store/Dispensaries during audit period.

HOO is requested to take necessary action to rectify the above irregularities and provide the necessary information required by audit regarding recovery of penalty/overpayment amount after due verification of facts and figure under intimation to audit.

(B)

Subject :Irregularities in the Stock Register of Care Taking Branch of CDMO Office (Consumable and Non -Consumable)

28 12/11/12

On scrutiny/test check of the Stock Register (Consumable and Non-Consumable) which are made available to audit, the following irregularities have been detected:

1. No Physical verification of consumable and non consumable stock have been carried out annually during the audit period while it should be physically verified once in a year.

may be directed

HOO is requested to take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

(B)

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LTC MC

PARA 11:- Non Production of Records

(Audit Memo No. 1)

Non production of records.

1. **Registers of receipt book**
2. **Register of electricity, water and telephone bills, LTC/CEA/TA/Medical reimbursement**
3. **Fidelity bond of cashier**
4. **Register of valuable and permanent Advance.**
5. **Contingency/ Advance Register**
6. **Stock register / Issue register and other related records of dispensaries and Mohalla Clinic.**
7. **Files of hiring of building for Mohalla Clinic and engagement of contract staff.**
8. **History Sheet and Log Book of Vehicle**

PARA-14



(26)
LPTC 11/10

TEXT AUDIT NOTE

TAN 1: - Various irregularities in Cash Book

(Audit Memo No 7

Dated: 27/9/2019)

On scrutiny and test check of the cash book of the CDMO, the following irregularities have been detected: -

1. According to rule 13(ii) of the Receipt and Payment Rules all monetary transaction should be entered in the Cash Book as soon as they occur and attested by the head of office in token of check and further as per Rule 21(i) of the said rules the Head of an Office where money is received on behalf of the government must give the payer a receipt and initialling its counterfoil that the money has been properly entered in the cash book and as per rule 3 and 4 of GFR all money received by or on behalf of government either as dues of government or for deposit, remittance or otherwise should be immediately brought to the notice and account for by the DDO in the cash book and remitted into bank.

But on scrutiny/ test check of cash book, it has been noticed that the DDO has not initialized the monetary transaction in token of check and no initialling has been made in the counterfoil of the TR-5 that the money has been properly entered in cash book.

2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

"Certified that Cash amounting to Rs. ----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But it has been found that such a certificate has not been recorded in proper language according to rule. It has also been found that the cuttings, overwriting in the cash book have not been attested which is irregular.

3. No register of Receipt Book of TR 5 is maintained/ shown by the office to audit.

Necessary action may be taken to rectify/update the cash book accordingly and compliance intimated to audit.

B

25

47C 10/c

TAN 2 : Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)

(Audit Memo No.8

Dated: 27/09/2019)

In terms of Para 10 (m) of the Government of India, Ministry of Finance Q.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 that following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.. some of the cases are as under :-

Sr. No.	Name & Designation
1	Dr. Mili Verma, M.O.
2	Dr. Poonam Kumari, M.O.
3.	Dr. Swati Verma, M.O.
4	Monica Dabas, PHNO
5.	Neha Yadav, LDC

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.



TAN 3: - Improper maintenance of Pay Bill Registers
(Audit Memo No.9

Dated: 27.09.2019)

24

Note

During the test check of pay bill registers of the audit period from 2017-19 to 2018-19, the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified by writer and supervising authority.
2. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/ Level, Govt. Residence occupied/unoccupied and other information of employee etc. have not been filled.
3. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority.
4. Page counting certificate has not been recorded in the PBRs.
5. Alphabetically Index of employees has not been maintained in the PBR.
6. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of Income tax can be checked by the audit.
7. PBR has not been made in continuation. A number of pages kept blank.

Necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.



23
HSTC 87c

TAN 4 :- Irregularities in computation of Income Tax recoverable

(Memo No. 12

Dated. 30/09/2019)

1. According to the Income Tax Act, the owner can claim deduction of maximum Rs 150000/- towards repayment of principal under Section 80 C and Rs. 200000/= towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During test check of income tax calculation sheets for the F.Y. 2017-18 to 2018-19 produced to audit, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to all the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached by the employees. In addition no possession letter / completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Example of some of cases are as under :-

S No	Name and Designation of employee	Financial Year	Remarks
1	Vipin Dutt Fulara, Dresser	2018-19	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. No provisional interest certificate attached but deduction of Rs. 145644/- of interest and Rs. 21624/- for principal payment allowed on the basis of payment schedule of loan and Rs. 64000/- allowed on a/c of stamp u/s 80C but no documentary evidence attached
2	Dalbir Singh, Pharmacist	2018-19, 2017-18	No actual Interest/Principal repayment certificate, Ownership Proof and Possession

29/11/14 2/c

			certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.
3	Ashtha, Pharmacist	2018-19, 2017-18	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.
4	Dr. Anu Rani, CMO	2018-19	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. Further, No provisional interest certificate attached but deduction of Rs. 141105/- of interest and Rs. 80020/- for principal payment allowed on the basis of payment schedule of loan.
5.	Pushpinder Sarao, CMO	2018-19	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.

2. In calculation sheets for the year 2017-18, 2018-19 , necessary details/information related to payment of salary to employee with details of B.P., DA, HRA and other deduction etc. have neither been filled properly in calculation sheet nor total of various components of pay and deduction made in PBR.

The HOO/DDO may review the correctness of income tax calculation of the above named employees/all other employees who have taken the above exemption based on the provisional payment certificate of housing loan after obtaining the possession letter and actual payment certificate.

21

H37L 6/c

TAN 5:- Irregularities in allowing exemption of expenditure actually incurred on payment of rent.

(Memo No. 13

Dated. 30/09/2019)

According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records it has been noticed that the DDO has allowed a deduction to the employee on account of rebate of HRA only on the basis of receipt of payment of rent in which no mode of payment (Cash /Cheque) is mentioned. Further according to the copy of rent agreement attached with the calculation sheet, the period mentioned in the rent agreement is not for the entire financial year for which period rent exemption has been allowed and the stamp paper have been purchased after the date from which date the rent agreement come into effect. Rent receipt for all the twelve months for which deduction allowed have not been available with the calculation sheet. No ownership proof of the property are also enclosed with the documents of income tax calculation sheet. Further no calculation sheet of HRA deduction according to income tax rule has been prepared/attached with the calculation sheet. Some example of these cases are as under :-

S No	Name & Designation of employee	Financial Year
1	Avinash Jha, Pharmacist	2017-18, 2018-19
2	Sumitra Yadav, ANM	2017-18, 2018-19
3	Dr. Ram Rattan Rathi, M.O.	2017-18, 2018-19
4.	Dr. Viral Pandaya, M.O.	2017-18

HOD/DDO may review all the cases in which exemption of HRA allowed according to the provision of income tax rule and observation of the audit after due verification of facts and figure. In case the payment of rent is not verified according to rule, necessary recovery of income tax may be made.



TAN 6 :- 18 Years Service Verification
(Memo No. 14

Dated. 01/10/2019)

② H.T.C. 5/10

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/tost check of the records in this regard it was noticed that the verification of service from PAO has not been done. Some of the cases are as under:-

Sr. No.	Name & Designation
1	Saroj Rani, ANM
2.	Sudesh Yadav, ANM
3	Promila, ANM
4.	Karamveer, N.O.
5	Surinder Singh, Dresser
6.	Harsh Saxena, Pharmacist
7	Dr. Puspinder Sarao, CMO

Similar cases may also be checked and the verification of qualifying services may be got done from P.A.O. and compliance shown to the audit.

②

TAN 7 :- Short coming in maintenance of Service Books,
(Memo No. 15

Dated. 01/10/2019)

197
H/C

During the test check of Service books maintained by the CDMO SWD, Sector-2, Dwarka, New Delhi, the following short coming has been noticed:-

1. The particulars of the 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 year. But on test check/scrutiny of service books it has been noticed that this has not been followed in most of the cases. Some examples are given below:-

Sr. No.	Name & Designation
1	Saroj Rani, ANM
2.	Sudesh Yadav, ANM
3	Promila, ANM
4	Karamveer, N.O.
5	Surinder Singh, Dresser
6	Harsh Saxena, Pharmacist
7	Meenakshi Yadav, S.A.
8	Pooja Dagar, L.D.C.
9	Kuldeep Singh Gujjar, PHNO
10	Dr. Puspinder Sarao, CMO
11	Dr. Charu Jain, SMO

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. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. 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..



18/11/18 3/c

It is observed that the service books of the employees mentioned in Para No. 1 of this memo were not shown to them

3. Entry of AADHAAR No. has not been made in the Service Book of the employees (Example mentioned above in Para No. 1) , 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. No entry of Character certificate and Medical of Dr. Charu Jain, SMO in service book.
5. No service verification of Charu Jain, SMO in service book from 30/6/18.

The HOS ^{my be deleted} ~~is~~ therefore requested to get the service books of the employees competed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.



Leak (17) 2c

TAN 8 :- Shortcomings in electricity bill payment.
(Memo No. 30

Dated. 11/10/2019)

On test check/scrutiny of payment voucher of electricity bill, the following irregularities have been noticed :-

1. According to the sanction of CDMO, Rs. 16580/- have been paid on a/c of electricity bill of dispensaries by the CDMO Office vide bill no. CB-223 dt. 30/5/17 while the bill have not been verified by the Incharge of the Dispensaries /Competent authority. Further the bill are not in the name of the CDMO Office concerned dispensaries.
2. According to the minutes of the meeting held on 17/8/16 under the chairmanship of Addl. Director (Plg.), it is mentioned that CDMO confirmed that sub-meter has been installed in all clinics (AAMC) except a few wherein the CDMOs are in a process of installing sub-meters. But on checking of vouchers/file of electricity bill, it seems that no sub- meter has been installed in the rented clinic under AAMC in the name of CDMO/ Clinic and CDMO Office is reimbursing the electricity bill amount to the landlord.

HOO may take necessary action according to the rules/ guidelines issued by the Department after due verification of facts and figure given above.



108/10 (16) Hc

TAN 9 :- Deficiency in paid Bills/vouchers.
(Memo No. 32

Dated. 14/10/2019)

1. According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers. -- (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that a number of vouchers (on all pages of vouchers) have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

2. As per Rule 208 (1) Receipt of goods and materials from private suppliers. (i) While receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials. (ii) All materials shall be counted, measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials. (iii) Details of the material so received should thereafter be entered in the appropriate stock register, preferably in an IT-based system. The officer-in charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers.

On scrutiny and test check of bills/vouchers it has been noticed in most of the bills that no entry of receipt of material according to required specification, quantity has been made on the bills.

The HOO/DDO is therefore requested to follow the instructions as per R & P Rules cited above.

(Signature)

17.10.19
Kamlesh D. D. D.

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PART -II

CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2019 – 03/2022

During the course of current audit, 11 plus 2 record memoaudit memos involving recovery of Rs.505074/- were issued, out 11 audit memos highlighting various irregularities/short recoveries to the tune of Rs.505074/- were converted into 04 paras (04 Audit Memos i.e. 2,3,8& 9 included) and remaining into 07 TANs.

Details of Current Recovery (Audit period 01.04.2019 TO 31.3.2022)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
02	30940/-	NIL	30940/-
07	NIL	Nil	NIL
08	218738/-	Nil	218738/-
09	255396/-	NIL	255396/-
TOTAL	505074/-	NIL	505074/-

The inspection report has been prepared on the basis of information furnished and made available by the **CDMO (South-West Distt.)Dwarka Sec II, DHS, Govt . of N.C.T, of Delhi** for the period 01.04.2019 to 31.03.2022, While all due care will be made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.

(PAWAN KUMAR)
Inspecting Audit Officer

Audit Party No. IV

(14)

**ACTION TAKEN REPORT IN R/O CDMO (South-West Distt.) Dwarka Sec II, DHS, Govt . of
N.C.T, of Delhi, CURRENT AUDIT MEMO(S)**

MEMO NO.	Memo dated	Subject	Remarks
1	10.10.2022	Irregularities in maintenance of Pay Bill Registers (PBRs)	Memo converted into TAN 1
2	10.10.2022	Non-deduction of contribution towards UTGEGIS amounting Rs. 30940/-	Memo converted into PARA 1
3	10.10.2022	Irregularities allowing exemption on payment of rent More than 20000/- per month and income tax - reg	Memo converted into TAN-7
4	11.10.2022	Improper maintenance of Services Books	Memo converted into TAN 2
5	11.10.2022	Non-Maintenance of LTC claims Register	Memo converted into TAN 3
6	11.10.2022	Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers - reg.	Memo converted into TAN 4
7	13.10.2022	Irregularities in maintenance of Bill registers	Memo converted into TAN 5
8	14.10.2022	Irregularities for LTC reimbursement	Memo converted into PARA 3
9	14.10.2022	Recovery of Rs. 2,59,496/- on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance	Memo converted into PARA 4
10	14.10.2022	Irregularities on payment of HRA for more than 180 days leave.	Memo converted into TAN 6
11	20.10.2022	Irregularities in the Stock Register and Main Medicine Store and dispensaries.	Memo converted into PARA-2


(PAWAN KUMAR)
 Inspecting Accounts Officer
 Audit Party No IV

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PARA NO 1 (REF Audit Memo No.2 Dated: 10.10/2022)

Sub: Non-deduction of contribution towards UTGEGIS amounting Rs. 30940/-

During test check scrutiny of PBRs for the period 2019-20 to 2021-22 it is observed that the **UTGEGIS** contribution at prescribed rates has not been deducted in respect of following staff/officer/officials :-

S. No.	Name & Designation	Period	Subs. Deduc ted	Sub. Due	Amount to be recovered	Amount (in Rs.)
1.	SH. KuldeepShama (PHNO)	2019-2022	30	60	30/- P.M. 42 months	1260/-
2.	Sh. Bhim Singh Yadav (PHNO)	2019-2022	30	60	30/- P.M.42 months	1260/-
3.	Smt. DeepikaYadav (PHNO)	2019-2022	30	60	30/- P.m. 42 months	1260/-
4.	Sh. Kuldeep Singh Gungar (PHNO)	2019-2022	30	60	30/- P.M. 42 months	1260/-
5.	Sh. Rohitash Kumar Yadav (PHNO)	2019-2022	30	60	30/- P.M. 42 months	1260/-
6.	Smt. Chhaya Rani	2019-22	30	60	30/- P.M. 42 months	1260/-
7.	Smt. Meenakshi (PHNO)	2019-2022	30	60	30/- P.M. 42 months	1260/-
8.	Sh. Narender Kumar Meena (PHNO)	2019-2022	30	60	30/- P.M. 42 months	1260/-
9.	Dr. Sunman Sarkar	01.01.2010 to 31.12.2020	Nil	120	120/- P.m. 132 month	15840/-
10.	Sh. Kailash Chand Vashist, Phar.	2019-2022	30/-	60/-	30/- P.m. 42 month	1260/-
11.	Sh. Dalbir Singh	2019-2022	30/-	60/-	30/- P.m. 42 month	1260/-
12.	Naresh Kumar	2019-2022	30/-	60/-	30/- P.m. 42 month	1260/-
13.	Sanjay Vats	2019-2022	30/-	60/-	30/- P.m. 42 month	1260/-
Total						30940/-

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Necessary steps should be taken to recovery of Rs. 30940/- from the concerned officials after due verification of facts and figure given above. Other similar type of cases amy also be reviewed and necessary recovery be made under intimation to audit

PARA NO 2 (Ref. Audit Memo No.11)


Dated: 20.10.2022

Subject: Irregularities in the Stock Register and Main Medicine Store and dispensaries.

On scrutiny/test check of the Stock Register (Medicine) which re made available to audit, the following irregularities have been detected.

1. Physical verification as per stock register of dispensaries and Medicine Store have not been carried out properly for the year 2019-20, 2020-21 and 2021-22 respectively. The date of physical verification is not mentioned in the stock register by any officer/officals, who is deployed for physical verification of stock. No officer/officials put his signature on balance of stock as per stock register on the date of checking, which is irregular.
2. A number of cutting/overwriting have been noticed in indent in demanded qua.ntity column and supplied quantity column submitted by various dispensaries which are not attested by competent authority. Medicine issued from Store to various dispensaries without cutting attested of demanded quantity column indent received from various dispensaries, which is irregular.
3. Proper supply management of medicine cannot be ascertained properly due to restricted and dilapidated software issues it appear that medicine stock management at dispensaries have been kept away from the software (NIRANTER) Due to which Central store not in position to assertion at any point of time the actual stock position at concerned distt. Level. Its appears that facility of NIRANTER Software has not been extended upto dispensaries Level which results in lot of ambiguity in proper stock management of Medicine at Distt Level, while same has been extended to (AAMC) Mohalla Clinic which a smaller units as comparison to dispensaries.
4. No page counting certificate has been given in the register 2020-21
5. No information/records made available to audit regarding expired drugs in Store/Dispensaries during audit period.
6. Cutting in the Main Stock register of Medical store not attested by the competent authority.

HOO may take necessary action according to the guidelines issued by the Department to update the Medicine stock register of Main store and dispensaries accordingly and compliance intimated to audit.



PARA NO 3 (Ref. Audit Memo No.08 dated: 14.10.2022)

Irregularities of LTC reimbursement of 218738/-

During the Test check scrutiny of LTC claims Bills during the Audit period from 01.04.2019 to 31.03.2022 the following discrepancies have been observed :-

Sl. No	Name & Designation	To/Block year	Date of visit	B.No. & Date	Bill Amount	Not admissible	Amount not admissible (in Rs.)
1	Smt. Deepika Yadav, PHNO	Delhi to Portblair 2018-21	17.06.2019 to 22.06.2019	LTC 349 DT. 26.07.2019	307650/-	Claim in R/o Fathers in law Mothers in law Conv. Fee TOTAL	61530.00 61530.00 2500.00 125560/-
2	Sh. Vinod Kumar, LA	Delhi to Portblair 2018-21	18.11.2021 to 23.11.2021	LTC 631	91178/-	Ticket Booked through unauthorised mode (Paytm) Total	91178.00 91178/-
	Sh. Surender Kumar, Driver	Delhi to Srinagar, 2018-21	10.07.2019 to 12.07.2019	LTC 353 dt. 31.07.2019	82760/-	Conv.Fee Total	2000.00 2000/-
						TOTAL	218738/-

Excess payment of Rs.218738/- (Rs.Two Lakh Eighteen Thousands seven hundred thirty eight only) may be recovered from the above mentioned employee after due verification and deposited into the Govt. Account under intimation to the audit.

PARA NO 4 (Ref. Audit Observation Memo No. 09 dated: 14.10.2022)

255396/-
Sub: Recovery of Rs. ~~2,59,496/-~~ on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance

During the test check scrutiny of Attendance Records the office of CDMO (Dwarka), GNCTD, Delhi, for the Audit period 2019-20 to 2021.22 it is observed that the following employees were on Leave for full month and were paid full Transport Allowance/PTCA/Nursing Allowance/Dress Allowance. The details are as under:

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S. No.	Name of Employee	Period of Leave	TSPT. Allow.	PCA/Nsg. Allow	Dress Allow.	Recovery (in rupees)
1	Sumitra Yadav, ANM	20.04.2021 to 16.10.2021 } Maternity Leave 17.10.2021 to 13.02.2022 } CCL			1800 x 8	14400.00 Total 14400/-
2	Sangeeta, ANM	12.05.2021 to 07.11.2021 } Maternity Leave		0	1800 X 5	9000.00 Total 9000/-
3	Jyotika Solanki, ANM	22.02.2021 to 20.08.2021 } Maternity Leave			1800 x 5	9000.00 Total 9000/-
4	Varsha Sharma, ANM	11.05.2021 to 05.11.2021 } da		0	1800 x 5	9000.00 TOTAL 9000/-
5	Manju, ANM	26.10.2019 to 23.04.2020 } da		0	1800 x 5	9000.00 Total 9000/-
6	Preeti, ANM	28.09.2021 to 20.03.22 } CCL	4608 x 1 4716 x 4	7200 x 5	1800 x 5	23472.00 36000.00 9000.00 Total 68472/-
7	Anju Dhanekar, ANM	03.08.2019 to 30.01.2020 } Maternity Leave	4212 x 2	7200	1800 x 5	8424.00 7200.00 9000.00 Total 24624/-
8	REnu,	23.01.2020		0	1800 x	9000.00

		20.07.2020	<i>Maternity leave</i>		5	Total 9000/-
9	Monica Dabas, PHNO	30.12.2020 to 27.06.2021		7200 x 3	1800 x 5	28800.00
		M. Leave				12600.00
		06.4.2020 to 10.07.2020		7200 x 1	1800 x 2	Total 41400/-
		CCL				
10	Ranjeeta Rani, LA	10.12.2020 to 09.06.2021		4100 x 5		20500.00
		Maternity leave				Total 20500.00
11	Shilpi, J.A.	19.07.2021 to 14.01.2022		4100 x 10		41000.00
		(maternity leave)				Total 41000.00
		15.01.2022 to 29.06.2022				
					Total	255396.00

As per FR & SR, Part-II and various Government Orders/guidelines issued from time to time, Transport Allowance/PTCA/Nursing Allowance/Dress Allowance are not admissible to employees during absence from duty for a full calendar month due to leave/training/tour, etc. if the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

Excess payment of Rs.255396/- (Rs.Two Lakh Fifty five Thousands three hundred Ninty. six only) may be recovered from the above mentioned employee after due verification and deposited into the Govt. Account under intimation to the audit.

(PAWAN KUMAR)
IOA/SR.A.O. (AUDIT PARTY 4)

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**TEXT AUDIT NOTE
(AUDIT PERIOD 2019-2022)**

TAN No 1 (Ref. Audit Memo No.01 dated: 10.10.2022)

Sub: Irregularities in maintenance of Pay Bill Registers (PBRs)

During the test check of the PBRs pertaining to audit period maintained by CDMO (Distt South-West) Dwarka, DHS, Govt. of N.C.T of Delhi, following irregularities/ lapses have been noticed in:-

1. PBR has never been signed by the DDO or Head of Office as a token of checking and verification of entries etc.
2. The mandatory page counting certificate is not found recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned and index of PBR has also not been maintained;
3. The mandatory information/details of each of the employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like Pay, details of allowance and advances/ refunds, installment No., PAN No., GPF No., PRAN (NPS) etc. were also not found filled in most of the cases. Col. No.37/39 (Bill No. & Date) has not been filled;
4. Details of entries of Transfer-in and Transfer-out of employees and Retirement, Resignation, etc. have not been found mentioned.
5. Details/Particulars of Payment of Retirement Benefits, etc. are not found entered in P.B.R folios in respect of Government Servants on their Retirement;
6. Monthly entries of Pay & allowances entered in PBRs are found incomplete and have not been signed by DDO;
7. GAR-18, Abstract of Pay and other Bills is found incomplete in most of the PBRs;
8. Total of each column is also required to be entered on the last line of each page (at the bottom) for calculation of Income Tax of each of the Government Servants for respective period;
9. GPF advances/withdrawal, short term & long term advances not entered in PBR.
10. Several cuttings/over-writings made in the PBR have not been attested by the DDO;

Necessary action may be taken to rectify/update the pay bill register accordingly and compliance intimated to audit.

TAN NO 2 (Ref. Audit Memo No. 04 Dated: 11.10.2022)

Sub: Improper maintenance of Services Books.

During the test check scrutiny of the Service Books provided by the CDMO (Dwarka), Distt. South-West, DHS, GNCTD, Delhi to audit, the following discrepancies have been observed by Audit :-

①

1) Entries of Regular Appointment and Regularization of Contractual Service have not been made in a number of cases.

2) Nominations in some of the cases in r/o DCRG, GPF, UTGEIS, Form-3/Family Details either not found in Service Books or not updated with reference to D.O.B, Date of starting of livelihood, Marriage etc., In some of the cases, details of family submitted by Government Servants which include Parents-in-law, sister-in-law, nephew, niece, etc., which are not allowed as per rules subject to various condition as prescribed under Rules :

Examples are:

(a) Ms. DeepikaYadav, PHNO

Dependents: (i) Ms. Parents-in-Laws

3) Leave Accounts in most of the Service Books have not been updated in the following cases :-

1. Mrs. Seema Rani ANM
2. Sh. Vijender Prasad, LA.
3. Akbar Haidari, M.o.
4. phoolWati, ANM

4) In some of the cases, Service has not been verified.

5) Increments in some of the cases have not been signed/verified by HOS

Examples are :

(A) SudeshYadav, ANM

6) CCL Account not updated properly. CCL entries in some of the cases not verified by HOS;

7) Re-attestation - The particulars of each government servant at the first page of service book should be re-attested from time to time whenever there is a change in details, with dated signature by the HOO/DDO. But the same was not complied with;

8) Verification and communication of qualifying service - As per rule 32(1) of CCS Pension Rules, The Head of Office in consultation with the Accounts Officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 years before the date of retirement of an employee. Further, the verification done under this rule shall be treated as final and shall not be re-opened except under certain conditions. The service verification certificate should invariably be issued to the govt. servant in the prescribed proforma;

9) SR-202 of FRSR(Part-I) General Rules, stipulates that Service Book is to be shown to the official every year and his/her signature obtained in token of his/her perusal. But the same was not found in most of the cases;

10) As per GFR Rule 288(2) the service book of all Government servants shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the government servant for safe custody as indicated below :- (i) To the existing employees - within six months of the date on which these rules become effective, if not already given. (ii) To new appointees - within one month of the date of appointment;

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11) Rule 288 (3) In January each year the Government servant shall handover his copy of the Service Book to his office for update. The office shall update and return it to the Government Servants within thirty days of its receipt;

Necessary action may be taken to rectify/update the Service Book accordingly and compliance intimated to audit.

TAN NO 3 (Ref. Audit Memo No.05 dated: 11.10.2022)

Sub:-Non-Maintenance of LTC claims Register :-

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that LTC claim register is maintained in the department. but not in proper manner and on proper format with requisite. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

Necessary action may be taken to update the LTC/LTC advance regisiter accordingly and compliance intimated to audit.

TAN NO 4 (Ref.Audit Memo No.06 Dated:- 11.10.2022)

Sub:- Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers -reg.



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During the test check of Stock Registers, maintained by the O/o CDMO/HOO, Distt South West, Dwarka, DHS, New Delhi, the following irregularities have been found:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
4. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
5. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
6. Overwriting recorded at many pages and so many cuttings found, which is irregular.
7. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
8. The rate/price of the items was not mentioned in the stock registers in the absence of which the monetary value of these items could not be worked out at the time of condemnation of the items.
9. Alphabetically wise index has not been maintained in the laboratories registers, the same should be maintained.

Necessary action may be taken to update the consumable/non-consumable stock register accordingly and compliance intimated to audit.

TAN NO 5 (Ref. Audit Memo No.07 Dated: 13.10.2022)

Sub: - Irregularities in maintenance of Bill registers for the period 2019-20 to 2021-22.

During the test check of the PBRs pertaining to audit period maintained by CDMO/HOO, Distt South West, Dwarka, DHS, New Delhi, the following irregularities/ lapses have been observed:-

1. Page counting certificate has not been recorded on the first page of Bill Registers. Page numbering is also not done in the Bill Registers for the same period.
2. D.D.O. has never signed on any entry of the Bill Register in the financial year 2020-21 and 2021-22
3. Col. 2 "Particulars of Bill"-incomplete details found.

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4. Col. 10,11 and 12 of the Bill Registers indicate the cheque No./date received against the Bill presented to the PAO and which must be attested by the DDO in Col. 12. But most of these columns were found blank;
5. 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 but the same have never been completed/signed by the DDO in respect of any of the financial years under audit period;
6. There were number of cuttings and overwriting, cancelled bills found in the Bill registers, but have never been attested by the DDO nor any reasons given for cancellation of Bills;
7. The details of Bill summary at the end of the month have not been given.

Necessary action may be taken to maintenance of Bill registerregister accordingly and compliance intimated to audit.

TAN-6

TAN (Ref. Audit Memo No.10) Dated: 14.10.2022

Sub: - Irregularities on payment of HRA for more than 180 days leave.

Scrutiny of Service Book and leave account of following officers/officials revealed that the concerned officials were on leave for more than 180 days but have been paid complete HRA violating the rule as per FRSR Part-IV Para 6(a) & GOI, Min. of Finance O.M. No.2(9)/2012-E-II(B) dated 27/08/2012 which envisages that HRA is admissible for first 180 days only and for the period thereafter on furnishing the required certificate vide office order No. (M.F. O.M. No. 11020/18/90-E-II(B) dated 05.02.1991). The same is applicable in case of Child Care Leave. The detailspp of excess/overpayment of HRA is as under:-

S.No.	Name of the Employee with Designation	LEAVE AVAILED TOTAL DAYS	H.R.A drawn	EXCESS DAYS AFTER 180 DAYS OF LEAVE
1.	Dr. Charu Jain, CMO	16.08.2018 to 22.04.2020 CCL 23.04.2020 TO 31.07.2020 EL		536 days
2.	Dr. Aparna. V, MO	19.4.2021 to 15.10.2021 (180) Maternity Leave 16.10.2021 to 08.01.2022 (85)		85 days
3.	Dr. Hena Tabassum Ara, SMO	14.04.2020 to 07.06.2020 (54) EL .08.06.2020 to 04.12.2020 (180) Maternity leave .05.12.2020 to 05.06.2021 (181) CCL		235 days

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4.	Dr. Piyush Kumar, MO	11.11.2021 to 21.05.2022 (192) EOL		12 days
5.	Dr. Poonam Kumari, SMO	02.07.2020 to 30.12.2020 (180) Maternity Leave 31.12.2020 to 30.03.2021 (90) 31.03.2021 to 19.05.2021 (50) CCL		90 days
6.	Smt. Sumitra Yadav, ANM	20.04.2021 to 16.10.2021 (180) Maternity Leave 17.10.2021 to 13.02.2022 (119) CCL		119 days
7.	Shilpi, J.A.	19.07.2021 to 14.01.2022 (180) Maternity Leave 15.01.2022 to 29.06.2022 (166)		166 days

The above facts & figures may please be confirmed to audit and Reasons for the lapses and irregularities on the part of the by office of CDMO, (Distt. South-West) Dwarka Sec II, Delhi, may please be provided to audit with documentary proofs.

HOO may review all the cases after due verification of facts and figure. In case the payment of HRA is not verified according to rule, necessary recovery of HRA may be made for concerned officials

Tan no 7 (Ref. Audit Memo No.03 Dated:- 10.10.2022)

Sub: Irregularities allowing exemption on payment of rent More than 20000/- per month and income tax - reg.

As per income tax rule following documents is required for HRA tax Exemption:-

1. A Proper rent receipts
2. A valid rent agreement. The rent agreement must mention all the relevant details such as amount of monthly rent, time period of rent agreement, any utility bills etc..
3. In addition to rent receipts, if rental payment exceeds Rs. 1 lakh annually, then it is mandatory to provide the copy of PAN of landlord.
4. Rental payment should be via banking channel instead of cash.

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production

of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

The following employees in this office have submitted house rent slips for the year 2019 20, 2020-21 and 2021-22 as follows and the CDMO, Dwarka (Distt South West) DHS, Delhi, have given rebate without taking any proof of digital payment (cheque/ Bank transfer) as this payment of rent is above of Rs.20,000 each per month.

S.N o.	Name & designation (Mr./Mrs./Dr .)	Address of the rented accommodation	Rent paid per month	Total rebate given	Proof of digital Payment	ReMARKS
1.	Smt. Deepika Yada v. PHNO	A-283, Kapashera, Delhi	28000/- 2021-22	215493/-	No proof	Benefits given without Pan card of landlord
2.	Sh. Deepak, Doctor	759, F.F. Kapashera	20000/- 2021-22	104068/	No proof	
3.	Dr.MiliVerma	c-303, Manglik CGHS ltd. Dwarka	29000/- 2021-22	159050/-	No proof	
4.	Dr. Pamel Brahma	A-13, Shama Apprtment s, Plot No 32, Sec 10, Dwarks	25000/- 2021-22	181988/-	No proof	
5.	Dr. Mahendra Kumar Meena	109, Suruchi Appartme nt, Sector 10	21000/-	122882/-	No proof	
6.	Dr. Jaya Rawat	G-204, Rajasthan Apartment, Sec 4, Dwarks	25000/- 2020-21	182550/-	No proof	Benefits given without Pan card of landlord
7.	Dr.MiliVerma	c-303, Manglik CGHS ltd. Dwarka	30000/- 2020-21	202752/-	No proof	Benefits given without Pan card of landlord
8.	Sh. Deepak, Doctor	759, F.F. Kapashera	20000/- 2020-21	109001/	No proof	
9.	Dr. Ram Ratan Rathi	X/1140, Rajgarh Colony, Delhi 31	26000/- 2019-20	123646/-	No proof	
10.	Dr. Ashok Kumar, SMO	38/18, Friends colony, Gurugram	25000/- 2019-20	130664/-	No proof	
11.	Dr. Sunil Sharma, M.O	E/514, Ircon Apartment, Sector 18 A, Dwarka	24000/- 2019-20	147745/-	No proof	

In the absence of digital payments mode and in the absence of requisite documents the audit is not in a position to ascertain the genuiness of the cases. Audit may elucidate the reasons

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for the above irregularities. However, they are availing the facility constantly to till date. Hence, the income tax calculation may be revised and the tax payable by these officer/officials may be deposited in Govt. account, under intimation to audit.

HOO may review all the cases after due verification of facts and figure and necessary recovery of Income Tax may be made for concerned officials

~~(P. V. KUMAR)~~
28/10/22
Inspecting Accounts Officer
Audit Party No IV