

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub: - Internal Audit Report on accounts of the CDMO (Central District) Nabi karim, Paharganj, Delhi-55 for the year 2017-18 to 2021-22.**

**INTRODUCTION**

The I.A.R. on the accounts of O/o CDMO (Central District) Nabi karim, Paharganj, Delhi-55, for the period **2017-18 to 2021-22**. were test audited by the field Audit Party No.XXV comprising of Sh. Sushil Kumar, Sr. A.O/IAO, Sh. Brij Mohan Gupta, AAO , Smt. Raj Rani Bhatnagar, Sr. Asstt and Ms. Farheen , DEO . during the period from **12/09/2022 to 20/09/2022 (07 working days)**

**Aims and Objectives**

**Introduction** : Delhi, being the national capital has one of the largest health infrastructure among the cities of the world. Area wise Delhi is expanding very fast and to provide health facilities to the remotest household is a challenge which is, though herculean, is being faced by both of the government and private sector and both the sector are fully dedicated to this endeavour. This is the highlight of this publication as it shows the health facilities existing in every corner of Delhi. Health is the priority of the government and to provide health care to all is its prerogative. As a result, multiple government and non government agencies are involved in proving the health care to various areas of the capital. Therefore, we have hospitals under CGHS, Delhi Government, MCD, NDMC, ESI and so on. Similarly there are dispensaries and maternity centers run by different agencies. This again explains the vastness and variegated nature of health providers in the capital. This Directorate, being one of the nodal agencies involved in providing comprehensive health care to all sections of the society, is continuously monitoring and providing technical know how to achieve the best possible results in health care delivery system. Although collecting information of each and every health facilities in Delhi is an enormous exercise, yet by its continuous efforts and perseverance, the State Health Intelligence Bureau of this Directorate has received information of most health facilities functioning in Delhi

**MISSION** : The mission of the Directorate of Health Services is to provide health care facilities at primary level to the citizen of Delhi through its network of Dispensaries/Health Centers, School Health Clinics, and Mobile Health Clinics and to implement various public health programmes and other schemes of the medical/public health sector.

**MAJOR ACTIVITIES** :

1. Provision of Primary Health Care facilities through its Health Centers(dispensaries, Mobile Health Clinics and School Clinics).

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2. Implementation/co-ordination of various public health programme of national and state importance viz. Leprosy, Cancer, Tuberculosis, Blindness, Vector Borne Diseases (Malaria, Dengue etc.), HIV/AIDS, Polio, Swine Flu etc.
3. Registration of Nursing Homes under implementation of Delhi Nursing Home Registration Act 1953.
4. Implementation of PNDT Act, MTP Act including registration of ultrasound clinics, machines and ultrasonologist through Districts.
5. Co-ordination of anti-quackery activities.
6. Monitoring of free patient care to the poor people in private hospitals that have been allotted land at concessional rate.
7. Implementation Delhi Arogya Nidhi for providing monetary assistance of poor people for specialized medical treatment.
8. Implementation of Delhi Government Employees Health Scheme.
9. Implementation of right to information act and addressal of public grievance related to health.
10. Monitoring of biomedical waste management in Delhi. Emergency Medical services during disaster.
11. Planning and establishment of new hospitals.
12. Monitoring of Health Facilities in Delhi .

**FACILITIES AT HEALTH CENTRES/DISPENSARIES** : There are 224 Allopathic Dispensaries/Health Centers located all over Delhi functioning under this Directorate. All the Facilities in Health Centre are available free of cost:-

1. Diagnosis and Treatment of commonly occurring illnesses
2. Treatment of minor injuries.
3. Issuing of Essential Medicines.
4. Laboratory Services (Routine Tests).
5. Immunization and Family Welfare Activities.
6. Health Education.
7. Basic Emergency Medical Care Services.
8. Administration of injection.

Number of doctors/other staff available may vary depending upon their availability and requirement of the dispensary. OPD timing of most of the dispensaries/health centres is 8.00 AM to 2.00 PM.

**FACILITIES FOR SENIOR CITIZENS** : Senior citizens are provided preference in registration, medical examination, lab investigations and distribution of medicines in Dispensaries.

**1. LIST OF HOD:**

S.No	Name	From – To
1	Dr. Kalpana V Ramani	2017-18
2	Dr. Kalpana V Ramani	2018-19
3	Dr. Kalpana V Ramani	2019-20
4	Dr. Kalpana V Ramani	2020-21
5	Dr. Kalpana V Ramani	2021-22

**2. LIST OF DDO :**

S.No	Name	From – To
1	Sh. Bhupesh Kumar , AAO	16-09-2016 to 20-09-2021
2	Ms. R. Seethalakshmi , AAO	30-09-2021 to 06-06-2022
3	Sh. Subhash Chand , AAO	10-06-2022 to till date

**3. LIST OF CASHIER :**

S.No	Name	From – To
1	Sh. Nirbhay Singh	2017-18
2	Sh. Nirbhay Singh	2018-19
3	Sh. Nirbhay Singh	2019-20
4	Sh. Nirbhay Singh	2020-21
5	Sh. Nirbhay Singh	2021-22

**4. Vacancy Statement:-****FY 2021-22**

S.No.	Group	Sanctioned Post	Filled Regular	Filled Contract	Vacant Post
	A	73	60	0	13
	B	15	10	3	2
	C	340	162	40	138

**FY 2020-21**

S.No.	Group	Sanctioned Post	Filled Regular	Filled Contract	Vacant Post
	A	75	58	0	17
	B	15	10	3	2
	C	349	177	40	132

**FY 2019-20**

S.No.	Group	Sanctioned Post	Filled Regular	Filled Contract	Vacant Post
	A	75	39	0	36
	B	15	9	3	3
	C	349	160	40	149

**FY 2018-19**

56/c

S.No.	Group	Sanctioned Post	Filled Regular	Filled Contract	Vacant Post
	A	75	42	0	33
	B	15	9	3	4
	C	349	169	40	140

FY 2017-18

S.No.	Group	Sanctioned Post	Filled Regular	Filled Contract	Vacant Post
	A	75	46	0	29
	B	15	8	3	4
	C	349	177	41	131

**5. Budget detail**

Year	Budget allotted	Expenditure made	Balance
2017-18	265000000	245841082	19158918
2018-19	284286000	278765871	5520129
2019-20	282028000	270616312	11411688
2020-21	307650000	304007689	3642311
2021-22	332510000	327379088	5130912

**STATUTORY AUDIT**

STATUTORY AUDIT OF **CDMO (Central District) Nabi karim, Paharganj, Delhi-55** has been conducted by AGCR upto 2018-19.

**MAINTENANCE OF RECORDS**

The maintenance of records of **CDMO (Central District) Nabi karim, Paharganj, Delhi-55** was found **SATISFACTORY** subject to observations made in the Current Audit Report and in Test Audit Notes.

**PART-I**  
**Old Internal Audit Report**

There were 13 old outstanding Audit Paras with recovery of Rs 184000/- pertaining to the period 2003-04 to 2016-17.

As per the reply submitted by the unit, 03 Para has been fully settled with one para has been partially settled with the following details and has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	2003-04 to 2016-17	13	3 ① Para No 3 of 2007-12 ② Para No 2 of 2012-17	-	-	01 Para 4 of (2003 - 2007) 06 Para no 1,4,5,6,7,8 (6) of 2007-2012 Para No 3,4,5 (04) of 2012-2017
		13	03	---	01	10

**Details of Old Recovery:**

Rs. 69,988/-

Out of Total recoverable amount of Rs. 184000/-, recovery of Rs. 82732/- have been made as per details given below:

Sr. No	Year	Total Old Recover	Subject	AMOUNT DUE	Amount (Rs.) (On the basis of recovery)	On the basis of reply)	Bal ance
			Income tax (Para No 4 of 2003-07)	5062	NIL	--	5062
			Income tax deduction of interest of borrowed capital for Acquired/construction of house (Para No 4 of 2007-12)	76046	NIL	--	76046
1.	2003 - 2017	184000	Recovery on account of License Fee and Water Charges (Para No 1 of 2012-17)	56770	56770 44026	--	NIL 12744
2.			Irregular claims in r/o LTC Bill (Para No 2 of 2012-17)	25962	25962 ✓	--	NIL
3.			Irregularities in maintenance of record of Anti Smoking (Para No 3 of 2012-17)	18150	NIL	--	18150

320940

43/c

F No. 1762/15

4.		Excess payment of grant of wrong pay fixation (Para No 4 of 2012-17)	2010	NIL	--	2010
		184000	184000	<del>82732</del>	--	<del>101268</del>

Rs 69988

Rs 114012/-

*Sushil*  
20/09/2022

(SUSHIL KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXV

**Current Audit Report**  
**2017-18 to 2021-22.**

**PART-II**

During the course of current audit, 8 Audit memos were issued excluding 07 Record Memos, highlighting various irregularities with a recovery of Rs. **467687/-**. No reply submitted by the unit in r/o these 08 Audit Memos . Out of 08 Audit Memos 04 have been converted into Audit paras and remaining **04 Audit Memos** converted into **04 TANs** as per details given below:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply/ document	Balance	Remarks
01 to 07	Record Memo	--	--	--	--	
1.	Improper maintenance of Pay Bill Registers					TAN - I
2.	Shortcomings in BILL REGISTER					TAN - II
3.	Overpayment of CCL	427925	--	--	427925	PARA - I
4.	Recovery in r/o LTC claim	4994	--	--	4994	PARA - II
5.	Improper maintenance of Service-Books	--	--	--	--	TAN - III
6.	Non deduction of Income Tax on an average basis	--	--	--	--	TAN - IV
7.	Overpayment of Transport Allowance , Patient care Allowance , Academic Allowance	27860	--	--	27860	PARA - III
8.	Recovery of Bonus	6908	--	--	6908	PARA - IV
	<b>TOTAL</b>	<b>467687</b>	--	--	<b>467687</b>	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **CDMO (Central District) Nabi karim, Paharganj, Delhi-55** for the period from **2017-18 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

(SUSHIL KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXV



List of Para (Order by Audited Year & Para)

4/11

View Detailed Audit Report

Department: Health Services (DHS)							
Sub department: C.D.M.O., (Central), Nabi Karim, Pahar Ganj, Delhi (1762/15)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2003	2007	4		Income Tax	O	5062
2	2007	2012	1		Income Tax deduction of interest of borrowed capital for Acquired/construction of house	O	76046
3	2007	2012	3		Pay Fixation	O	0
4	2007	2012	4		Grant of increment under R.P. Rules 2008	O	0
5	2007	2012	5		Pay Fixation	O	0
6	2007	2012	6		Over payment Rs. 45888/- to M/s Afree Tourist Taxi Service, New Delhi	O	0
7	2007	2012	7		Irregular Payment	O	0
8	2007	2012	8		Non verification of Remittance	O	0
9	2012	2017	1		Recoveries on account of License Fee & Water Charges	O	56770
10	2012	2017	2		Irregular claim in r/o LTC Bill	O	25962
11	2012	2017	3		Irregularities in maintenance of record of Anti-smoking	O	18150
12	2012	2017	4		Excess payment on grant of wrong pay fixation	O	2010
13	2012	2017	5		Non production of Records	O	0

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

Back

→ Settled ✓  
 Bal.  
 56770  
 25962 - Nil

①  
 Para No 1 (2012-17)  
 Partially Settled

②  
 Para 2 (2012-17)  
 Settled

56770  
 44026  
 Bal. B 12744

Recovery Amt = Rs 25962/-  
 Recovered Rs 25962/-  
 Bal - Nil

Sushil



31 <sup>10/12</sup>

# PART-I

Para No. 1  
PARA No-01

29/c  
2007-29

Reference Memo No. 5 dated: 20-06-07 & 11 dated: 28-06-07

Subject: Income Tax.

C/154

The recoveries that were pointed out in the cases of various officers & officials have been recovered from all except in the cases of Dr. S.K. Manchanda & Dr. Pradeep, and the amount deposited into the Government Treasury.

The detailed status is given below:

S. No	Name of the Officer/ Official	Year of Recovery	Amount of Recovery in Rupees	Present Status
✓ 1.	Dr. S.K. Manchanda	2003-04	4776	Retired Ex CDMO. Personal and written communications sent; No compliance till date.
✓ 2.	Dr. Pradeep	2004-05	286	Officer had resigned.

Total Rs 5062/-

28 28/20  
Para No. 2  
~~Para no. 01~~

Ref. Audit Memo No : 10

**Subject:-** Income Tax Deduction of Interest of borrowed capital for Acquired/ construction of house under Section 23 of I.T Act:-

On scrutiny of Income Tax Calculation sheet and form 16 of Dr. Rahul Gautam, MO. It has observed that deduction of Interest on housing loan has been granted for the property located at Flat No 136, IIIrd floor, PKT-1, BLK C&D GRP 1, Shalimar Bagh where as residence proof given by Dr. Rahul Gautam, MO is shown as H.No. 2, Near, Gurudwara village, Munirka, New Delhi. According to Income Tax Act section 23 deduction of Interest from the Income is allowed for Self occupied house and houses acquired by obtaining housing loan and given on rent are eligible for deduction of interest subject to taking the rented income and effecting standard deductions. In the instance case no evidence /declaration given to the Audit that the house was on rent during the audit period. So the income tax calculated and recovered, is irregular,

**Revised Income Tax deduction for the Fin. Year 2009-2010.**

Gross Income	Rs. 621537/-	
Less Transport allowance and AAA	Rs. -16800/-	
Total-	Rs. 604737/-	
Less deduction under 80/c	Rs. 100000/-	
Total	Rs. 504737/-	
Income Tax due	Rs. 57084/-	
Income Tax Deducted	Rs. -39703/-	
Balance to be recovered		Rs. 17381/-

**Revised Income Tax deduction for the Fin. Year 2010-2011.**

Gross Income	Rs. 679574/-	
Less Transport allowance and AAA	Rs. -16800/-	
Total-	Rs. 662774/-	
Less deduction under 80/c	Rs. 100000/-	
Total	Rs. 562774/-	
Income Tax due	Rs. 47952/-	
Income Tax Deducted	Rs. -36988/-	Balance to be recovered Rs. 10964/-

**Revised Income Tax calculation for the year 2011-2012 is as under.**

Gross Income	Rs. 757220/-	
Less Transport allowance and AAA	Rs. -16800/-	
Total-	Rs. 740420/-	
Less deduction under 80/c	Rs. 100000/-	
Total	Rs. 640420/-	
Income Tax due	Rs. 61887/-	
Income Tax Deducted	Rs. -14186/-	
Balance to be recovered		Rs. 47701/-
Grand Total of Income Tax to be recovered		Rs. 76046/- (17381+47701+10964)

The short recovery of Income Tax of Rs. 76046/- may be recovered from the above Officer after due verification of facts and figures under intimation to audit.

Para No. 3

PARA No.03

Ref.Audit Memo No.13

27  
37/c  
19/19

Subject: - Pay Fixation.

During the test check of Service Books provided by the O/o the C.D.M.O. (Central Distt) ,D.H.S,GNCT of Delhi, Nabi Karim, Pahar Ganj, New Delhi and the following irregularities have been noticed in the service book of Smt. Nirmal Kukreja, ANM by the audit.

Smt. Nirmal Kukreja, ANM

The pay of the official fixed on recommendation of 6<sup>th</sup> CPC according to R.P.Rules 2008 w.e.f.1-1-2006 in PB-1 scale 5200-20200+2800 Grade Pay and the following discrepancies are noticed :-

In the pursuance of Director, Ministry of Finance, Govt. of India office memorandum No. 10/02/2011.E.III/A dated 19.03.12, the central government employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 01.01.2006 in the pre-revised scale. Annual increment of the official falls on 1-8-2005 in pre revised scale after granted of 1<sup>st</sup> ACP benefits on dated 09/08/1999 . But the official was given one extra annual increment in pre- revised scale as on 1.1.2006 which is irregular.

The pay of the official has to be re-fixed as under :-

S. No	Year & rate of A.I/pay as on 1-1-06	Pay fixed (PB+GP)	Pay to be fixed	Excess fixed in Rs.
(1)	(2)	(3)	(4)	(5)
1.	Pay on 1-1-2006 was (Rs.5625/- x1.86=10470/-+G.P of Rs.2800/-)	10700+2800	10470+2800	230-00
2.	1-7-2006	11110+2800	10870+2800	240-00
3.	1-7-2007	11530+2800	11280+2800	250-00
4.	1-7-2008 (2 <sup>nd</sup> ACP granted on 29-04-2008 in PB -2, 9300-34800+4200GP)	11960+2800	11710+4200	250-00
5.	1-7-2008 A.I	12410+4200	12150+4200	260-00
6.	1-7-2009	12910+4200	12640+4200	270-00
7.	1-7-2010	13430+4200	13150+4200	280-00
8.	1-7-2011	13960+4200	13670+4200	290-00
9.	1-7-2012	14510+4200	14210+4200	300-00

The pay of the above official may be re-fixed as per column no.4 mentioned in above table and overpayment of pay & allowances to be calculated and recovered from the official after due verification of record under intimation to audit.

Other similar cases may also be reviewed at your own level.

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Para No. 4  
PARA NO.04

03

31/12  
26/12  
18

Ref. Audit Memo No.16

**Sub:- Grant of Increment under R.P. Rules 2008.**

According to GOI Min. of Finance, OM No. 01-01-2008-/C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paise should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10

During the test check of Service Books, the Annual Increment in respect of the following officials were granted in excess @ Rs. 10/ Per Month as details given below:-

Sr. no.	Name & Designation	Pay before Increment PB & GP	Increment admissible	Increment granted	Pay admissible	Pay granted
1.	Dr.Mrs.) Manjree Nath Mishra,M.O.	Rs.17960+5400/-	Rs. 700/- on 01-07-06	Rs710/- on 01-07-06	18660+5400	18670+5400
2.	Mr. Dinesh Kumar,PH	Rs8560+2800/-	Rs.340/- on 01-07-09	Rs350/- on 01-07-09	8900+ 2800	8910+2800
3.	Mr.Raj Kapoor,NO	Rs.6220+1800/-	Rs.240/- on 1-7-09	Rs.250/- on 1-7-09	6460+1800	6470+1800
4.	Mr. Hari Shankar, SSC	Rs.6220+1800	Rs.240/- on 1-7-09	Rs.250/- on 1-7-09	6460+1800	6470+1800
5.	Mr. Jitender Kumar, SCC	Rs.6220+1800	Rs.240/- on 1-7-09	Rs.250/- on 1-7-09	6460+1800	6470+1800
6.	Mr.Dalip singh Rawat,Dresser	Rs.6220+1800	Rs.240/- on 1-7-08	Rs.250/- on 1-7-08	6460+1800	6470+1800

The Annual Increment paid in excess of Rs.10/- + allowances in respect of Dr.Mrs. Manjree Nath Mishra,M.O.w.e.f. 01-07-2006 to till date, Mr.Dinesh Kumar, Pharmacist w.e.f. 01-07-2009 to 24-10-2010, Mr.Dalip singh Rawat,Dresser w.e.f 1-7-08 to till date Mr.Raj Kapoor,NO, Mr. Jitender Kumar, SCC and Mr. Hari Shankar,SSC w.e.f 1-7-09 to till date may be calculated and recovered after due verification of fact and figures, under intimation to audit.

Other similar cases may also be reviewed.

Para No. 5  
PARA No. 05

25  
35/17  
Ref. Audit Memo No.17

Subject: - Pay Fixation.

During the test check of Service Book, it has been noticed that the pay of Sh. Rajesh Kumar Dhawan, Pharmacist fixed at the time of granting of 1st MACP was wrong. The MACP was granted on 24.03.2010. The pay of the official was fixed on 01.07.2010 (as per option given by the official) As per details given below-

S.No.	Pay of the official (2)	Pay fixed by the deptt. (3)	Pay is to be fixed (4)
1.	Pay as on 1-7-09 before promotion	Rs. 11540+4200 G.P	Rs. 11540+4200 G.P
2.	Pay as on 24-3-10 (Granted MACP on 24.03.10 With GP 4600/-)	Rs.11540+4600 G.P	Rs.11540+4600 G.P
3.	Pay as on 01.07.2010 (after granting annual increment & notional increment)	Rs.12520+4600 G.P	Rs.12510+4600 G.P

The pay of the above official may be refixed as per column no.4 mentioned above and overpayment of pay+ allowances to be calculated w.e.f 1/7/2010 to till date and may be recovered from the official after due verification of record under intimation to audit.

Other similar cases may also be reviewed.

Para No. 6

PARA No. 06

Ref. Audit Memo No : 11

**Subject:- Over payment Rs. 45888/- to M/s. Atree Tourist Taxi service, New Delhi.**

Scrutiny of the records related to the antismoking drive it has observed that during the year 2009-10, vide order no. F1(12) 2001-02/DHS/ASC/PFI/1192-1204 dated 16/06/2009 DHS sanctioned Rs. 17500/- up to 2000km and 200 hrs accordingly CDMO-Central District called quotations and M/S Atree tourist Taxi Service quoted Lump sum amount of Rs. 17000/- without referring service tax for 2000 km and 200 hrs and vide letter No F2(16)05/DHS/CDMO/Central/1039 dated 29/07/2009 CDMO Central District accepted the lowest bidders offer of Rs. 17000/-.

However the payment released by the CDMO for the period August 2009 to March 2010 to M/S Atree Tourist Taxi service was Rs. 19103/- per month including service Tax against the quoted rate of Rs. 17000/-. It is irregular and resulted over payment of Rs. 16824/-.

Similarly during the year 2010-2011, DHS sanctioned Rs. 18000 per month 2000km and 200 hrs. and quotations called and M/S Atree Tourist Taxi Service became the lowest bidders quoted rate of Rs. 17800/- excluding service Tax but department paid Rs. 19633 against the quoted rate of 17800/- resulting excess payment of Rs. 1833/- per month total Rs. 19899 for the year 2010-2011.

During the year 2011-2012 DHS sanctioned Rs. 18000/- and M/S Atree Tourist Taxi Service quoted Rs. 17800/- excluding service Tax and CDMO-Central District paid Rs. 19633/- per month resulting total Rs. 9165/- of excess payment

Thus during the year 2009-10, to 2011-12 total Rs. 45888/- paid excess to M/S Atree Tourist Taxi Service. Necessary steps may be initiated to recover over payment made to M/S Atree tourist taxi service under intimation to audit

PARA No. 07

~~Para No. 7~~

06

33/c  
23/15  
Ref. Audit Memo No.21

**Sub :- Irregular payment.**

Scrutiny of the records pertaining to vehicle No. DL-7C E 1391, it has noticed that vide order no. F3(26)2004/DHS/CDMO/CD/2359-2361 dated 28/09/2011 an expenditure sanction accorded for purchase of 5 nos. tyres from M/s Karan Tyres for Rs. 11750/- and amount payable to Sh. Rajesh Bhardwaj, Pharmacist as per aquittance roll an 'A' Category cheque received from PAO in favor of Sh. Rajesh Bhardwaj, Pharmacist. It is irregular that the payment should be made to the dealer directly through ECS or 'A' category cheque, no cash receipt from the dealer found on record. In the absence of cash receipt the payment could not be verified.

Reasons for payment made to Sh. Rajesh Bhardwaj, Pharmacist instead of M/s Karan Tyres may be elucidated to the audit and copy of the cash receipt issued by M/s Karan Tyres' is also produced to the audit for verification.



32/c  
22/14  
-1  
Para No. 8  
07  
PARA No.08

**Subject: - Non- Verification of Remittance.**

The following remittance have been deposited by the D.D.O. in the Govt. A/c. as per cash book, but not verified by the PAO till date:

S. No.	Date of Deposit	Challan No.	Amount (in Rs.)	Head of A/c
1	17/07/2007	87	1000/-	
2	17/07/2007	88	469/-	0021
3	04/01/2008	119	3500/-	0800(AS fine)
4	05/02/2008	129	3735/-	0800(AS fine)
5	20/03/2008	139	4970/-	0800(AS fine)
6	02/01/2009	171	5230/-	0800(AS fine)
7	19/01/2009	172	60/-	0210
8	23/01/2009	173	1230/-	0800(AS fine)
9	23/01/2009	174	470/-	0800(AS fine)
10	22/07/2010	16	3600/-	2210
11	10/08/2010	19	12335/-	0800(AS fine)
12	02/09/2011	18	50/-	0210
13	02/09/2011	19	9490/-	0800(AS fine)
14	16/09/2011	21	3090/-	0021
15	20/01/2012	34	18125/-	0800(AS fine)

The above mentioned remittance may be got verified from the concerned PAO and intimate to Audit.

Sub :- Service Books.

During the test check of Service books maintained by the O/o the C.D.M.O. (Central), DHS, GNCT of Delhi, Nabi Karim Pahar Ganj, Delhi, and the following short coming have been noticed:-

1. The Photograph of the individual concerned was not pasted/attested in the 1<sup>st</sup> page of Service Book duly attested by the competent authority in the service book of following officials:-

S.No.	Name	Designation	Latest photo not paste/attested
1	Smt. Nirmal Kukreja	A.N.M	
2	Sh.Bhim	SCC	photo not attached
3.	Sh Hari Shankar	SCC	Latest photo not pasted
3	Mrs.Anita Dogra	Steno-II	Latest photo not attested
			Latest photo not pasted
4	Sh. Rajesh Kumar Dhawan	Pharmacist	Latest photo not attested
5	Sh.Sunil Bhusan	Pharmacist	photo not attested
6	Sh.Moolchand Gupta	A.N.M.	photo not attested
7	Sh. Ajay Mohania	Pharmacist	photo not attested
8	Smt. Sushma Rani	A.N.M	photo not attested & latest photo not attached

2. As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updation, which should be returned within 30 days of its receipt.

Whether the duplicate copy of Service Books have been issued to all the Officials as required under GFR – 2005(Rule-257), if not issued, intimate to audit and action may be taken as per rule.

3. Service book to be shown to the official every year as per SR 202:- Service book is required to be shown to the official every year and his signature obtained. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. 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 in all cases.

It is observed that most of the service books were not shown to the officer/officials.

4. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

Sr.No.	Name	Designation
1.	Smt.Nirmal Kukreja	A.N.M
2.	Sh.Rajesh Kumar	SCC
3.	Smt.Anita Dogra	Steno-II
4.	Sh. Sunil Bhusan	Pharmacist
5.	Sh.Raj Kapoor	N.O
6.	Sh. Mool Chand Gupta	Pharmacist
7.	Smt. Kaushalya Devi	A.N.M
8.	Smt.Sushma Rani	A.N.M
9.	Sh.Dalip Singh Rawat	Dresser
10.	Sh. Shailender Kumar	Dresser
11.	Dr.( Smt.) Manjaree Nath Mishra	M.O.

**5.Nomination forms were not pasted/attested in the service book of following official:**

- (a).Nomination forms not filled/pasted except details of family in r/o Smt. Manjaree Nath Mishra, M.O,  
 (b) Nomination forms not filled/pasted & declaration of Home Town not attached in the service book of Sh. Dinesh Kumar,Ph.  
 (c) Nomination forms not filled/pasted & details of family not singd by the C/A in r/o Sh. Sunil Bhusan,Pharmacist.

Nomination forms as above mentioned be obtained from the official and may be Pasted in the Service Books.

**6. Leave account & Service verification was not completed/up-to-date of the following officials:-**

S. No.	Name Smt./Sh	Period
	Nirmal Kukreja,ANM	Service not verified w.e.f.1-7-2010 to till date
2.	Bhim, SCC	Service not verified w.e.f.1-7-2011 to till date
3.	Rajesh Kumar, SCC	EL not credited w.e.f 1-7-11 to till date & HPL not signed by HOO w.e.f 1-1-10 to 30-06-11
4.	Anita Dogra, Steno-II	EL & HPL not credited w.e.f.1-1-10 to till date.
5	Sunil Bhusan,Pharmacist	Entry of LTC recorded at page no.37 of service Book not signed by HOO.
6	Sh.Mool chand Gupta,PH	Pay fixation order pasted at page no.11in the service

		book not signed by HOO.
7.	Ajay Mohania, PH	Service not verified from 1-7-03 to 31-7-07 & entry recorded leave encashment of ten days on a/c of LTC not signed by HOO.
8.	Smt.Kaushalya Devi,ANM.	Service verification recorded from 1-7-09 to 30-6-10 but not signed by the HOO & service not verified w.e.f 1-7-11 to till date.

7. Service book in r/o Smt. Nirmal kukreja, ANM & ShLakhan, SCC has found in torned condition, these should be got binded.

Needful be done and shown to audit.

8. As per rule 32 of CCS (Pension) Rules, Verification of Service of the Government Servant should be done on completion of 25 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO"

Verification of qualifying service after the officers/officials who have completed 25 years of service have not done of the following official:-

- Smt. Nirmal Kukreja, ANM
- Smt. Sushma Rani, A.N.M.

Necessary correction in the above mentioned cases from point No. 1 to 7 may be made in the Service Books of the concerned official/officers and shown to next audit. Similar other cases may also be reviewed by the H.O.O. at their own level.

**Sub :- Stock Registers- Non consumable/ consumable .**

The consumable and non-consumable stock register of the following Dispensaries produced before the audit:

1. DGD, Gali Samosan, Farash Khana, Delhi.
2. DGD, Shora Kothi, Pahar Ganj, Delhi.
3. DGD, Ballimaran, Delhi.
4. DGD, Suiwalan, Delhi.
5. DGD, Ajmeri Gate, Delhi.

During the test check of Stock Registers Consumables and Non Consumables maintained by the Delhi Government Dispensaries attached with the office of the C.D.M.O. (Central) GNCT of Delhi, Nabi Karim, Pahar Ganj, Delhi, the following short coming have been noticed:-

**1. Delhi Government Dispensary, Gali samosan, Farash Khana, Delhi-06:-**

- Expiry Registers 2007-08 to 2011-12 of the Consumable medicines in r/o the Gali Samosan, Farash Khana, Delhi-06 not signed by the Competent Authority for authenticity of the entries of the registers, which is irregular.
- Expiry Registers for the year 2009-2012 also not signed by the incharge of the store at pages 17,23,25,27,29,31,33, which is irregular.
- During the test check of medicine register (consumable) for the year 2010-11, it is noticed that consumption of the medicines shown in higher side day by day in the issued column (E) which is irregular as mentioned in the table given below, reason for the same may be intimated

S. No.	Name of items & Page No.	Dated	Indent no.	Issued	Balance
A	B	C	D	E	F
1.	Tab. Diclofenac Sodium((P-74)	08-05-2010	IV/PH/3/10	100	4900
		10-01-2011	IV/PH/21/11	900	4000
		27-04-2011	IV/PH/2/11	3000	1000
		11-05-2011	IV/PH/3/11	1000	Nil
		05-10-2011			6000
	(Received from central Store 6000)	21-01-2012	IV/PH/21/12	2000	4000
		06-02-2012	IV/PH/22/12	2000	2000
		17-02-2012	IV/PH/23/12	2000	Nil

**2. Delhi Government Dispensary, Shora Kothi, Pahar Ganj, Delhi-55:-****A. Consumable stock register:**

1. Page counting certificate not recorded on the first page of the register for the year 2009-12, which is irregular.
2. Consumable stock register not maintained year wise.

**NON CONSUMABLE STOCK REGISTER**

Physical verification of non-consumable stock items not done and also certificate of physical verification not recorded on the first page of the register w.e.f. 2007-12.

1. Non-consumable stock Register- The following Non-Consumable stock items shown as nil in the Non Consumable Stock Register, which is irregular:-

Sr. No.	Name of items.	Page No.	Stock(OB)	Issued	Balance shown	Balance to be shown
1.	Chair(steel)arms	25	23(8 Condemned)	12	03	15
2.	Wooden Stool	29	8	3	05	08
3.	Ceiling Fan	37	06	06	Nil	06
4.	Needle & Syringe Destroyer	108	01	01	nil	01

5.	Emergency Light	181	03	02	01	03
6.	B.P. Instrument	118	01	01	nil	01
7.	Fire extinguisher	92	02	02	nil	02
8.	Oxygen Cylinder	--	03	03	nil	03
9.	Artery Forceps	110	02	02	nil	02

2. Expiry Register for medicines for the audit period not produced before the audit.

The reason of the above may be elucidated to audit and necessary steps be taken by the Unit/ Office authorities to remove the above irregularities under intimation to audit.

**3. Delhi Government Dispensary, Ballimaran, Delhi:**

**Consumable Stock Register:**

- Expiry register for the year 2007-09 not maintained.
- Page counting certificate not recorded in the daily medicine consumption register of Pharmacy.
- Indent voucher no. 47/12/2007 dated-17/12/2007 certificate to the effect that all items received from the central store has been entered in the stock register at page no. indicated against each items is not recorded in the office copy of the indent.

**Non-consumable stock Register-** The following non-consumable stock items shown as nil in the Non Consumable Stock Register, which is irregular:-

Sr.No.	Name of items	Page No.	Stock(OB)	Balance shown	Balance should be shown
1.	Laryngoscope	158	01	nil	01
2.	Examination Table Steps	58	01	nil	01
3.	Glucometer Set	40	01	nil	01

**4. Delhi Government Dispensary, Suiwala, Delhi:**

- Page counting certificate not recorded in the OPD register for the period 2007-08
- Page counting certificate not recorded in the daily consumption register for the audit period.

**5. Delhi Government Dispensary, Ajmeri Gate, Delhi:**

- Page counting certificate not recorded in the OPD register.
- OPD register Qty. of medicines prescribed by the doctor not recorded.
- White fluid used in the OPD stock register in balance column.
- 29 cetirizine tablets shown as issued in stock register but in daily consumption register no such entry found it need elucidation to audit.
- Indexing not done in pharmacist stock register.

**Non-consumable stock Register-**

- Page counting certificate not recorded.
- b. The following non-consumable stock items shown as nil in the Non Consumable Stock Register, which is irregular:-

Sr.No.	Name of items	Page No.	Stock(OB)	Balance shown	Balance should be shown
1.	Steel Table sunmica top	66	03	nil	03
2.	Gynae. Examination Table	68	01	nil	01
3.	Steel table one side drawer	56	05	nil	05

24/2

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4.	Steel Almirah small	54	03	Nil	03
5.	Steel Almirah big	52	09	nil	09

The balances of Non Consumable store should be reduced or shown nil only when, if the items were transferred to some other department or auctioned after their condemnation by the Condemnation Board and their scrape value be deposited in the Government Account.

The reason of the above may be elucidated to audit and necessary steps be taken by the Unit/ Office authorities to remove the above irregularities under intimation to audit.

AN No. 3

Ref. Audit Memo No.12

**Subject: Cash Security/Fidelity Bond of cashier & Store Keeper for the audit period.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Whether the cashier has furnished the Cash Security/Fidelity Bond for the audit period or not, if yes copy of the same may be produced before the audit and if not reason for non execution of Cash Security/Fidelity bond document may be elucidated to audit, needful be done now and shown to next audit.



**Subject: - Income Tax-non submission of documentary proofs**

During the test check of the record pertaining to the Income Tax for the Audit period 208-09 to 2011-12 documentary proof in support of the savings for claiming income tax rebate, not found attached with the Income Tax calculation Sheet in respect of the under mentioned officers/ officials:

S. No.	Name & Designation	Amount (Rs.)	Nature of saving	Remarks
1.	Dr. Yadu Lal & Kusum Yadu Lal, CMO	Interest Rs.37000/- principal Rs.43000/-	HBA Rebate (2008-09)	1.Certificate of self occupied not attached 2.Certificate of non availing of I.T. rebate by co-applicant not attached 3. Address of Loan Property not mentioned in the loan certificate issued by the bank.
2.	Sh. Dhram Pal, LA	Interest Rs.40252/- principal Rs.8821/-	HBA Rebate (2009-10)	1.Certificate of self occupied not attached
3.	Sh. Sanjeev Gupta & Smt.Ritu Gupta, PH	Interest Rs.70480/- principal Rs.15247/-	HBA Rebate (2010-11)	1.Address of Loan Property not mentioned in the loan certificate issued by the bank. 2.Certificate of self occupied not attached
4.	Sh. Shiv Kumar Sharma, PH	Interest Rs.56820/- principal Rs.15180/-	HBA Rebate (2010-11)	1.Address of Loan Property not mentioned in the loan certificate issued by the bank. 2.Certificate of self occupied not attached
5.	Sh. Shiv Kumar Sharma, PH	Interest Rs.97500/- principal Rs.46500/-	HBA Rebate (2011-12)	1.Address of Loan Property not mentioned in the loan certificate issued by the bank. 2.Certificate of self occupied not attached
6.	Smt. Rashi Jain, & Sh. Abhishek Jain, PH	Interest Rs.118091/- principal Rs.65069/-	HBA Rebate (2011-12)	1.Certificate of self occupied not attached 2.Certificate of non availing of I.T. rebate by co-applicant not attached
7.	Sh. Sanjeev Gupta & Smt.Ritu Gupta, PH	Interest Rs.69060/- principal Rs.16661/-	-do-	1.Certificate of self occupied not attached

The documentary proof of above cases may be obtained from the concerned officials and if not produced, then the Income Tax may be calculated and recovered from them, under intimation to audit.

TAN No. 5

Sub :- Cash book (Govt. Account) & other registers.

Ref. Audit Memo No.20

22/ 13/ 4

During the test check of Cash book & other registers maintained by the O/o the C.D.M.O. (Central),DHS,GNCT of Delhi,Nabi Karim Pahar Ganj, Delhi, and the following short coming have been noticed:-

**Cash Book (Govt.A/c.)**

1. Overwriting in closing balance on 31/03/2008 in cash book at page no. 173.
2. Totalling mistake at page no. 06 of cash book for the year 2008-09, grand total at payment side shown as Rs.26000/- instead of Rs. 21600/-.

**2. Anti- Smoking Fine:**

Delay in depositing of Govt. money with cashier.

a. G.A.R. 6-92, Dated-1403-2011, amounting Rs. 7240/- which is deposited with cashier on 21-03-2011.

b. 28-03-2011 to 12-04-2011 amounting to Rs. 12550/-.

**3. Log Book:**

a. Register of maintenance is not being maintained.

Needful be done and shown to next audit.

TAN No.6

22/c  
12  
(23)

**Underutilization of Human Resources**

The vacancy statement provided by the CDMO office reveals that total sanctioned posts of Pharmacist is 42 and out of which 35 filled and 7 vacant, and total sanctioned post of Public Health Nurse is 5 and filled 5.

In response to memo no. 14 it is informed that 4 Pharmacists and 3 PHN are working in CDMO office accounts branch, Establishment branch, Caretaking performing clerical duties.

Pharmacist's having D. Pharma & B. Pharma degree and PHN's having B.Sc. Nursing degree and drawing GP 2800 and 4800 respectively.

Assigning office work to professionally trained Para-medical staff is under utilization of Human resource. In economic point of view also they are over paid for the job they are doing. The duties they are performing is purely of clerical nature and is meant for LDCs & UDCs who are having GP of 1900 & 2400 respectively.

This matter may be brought to the attention of the competent authority for creating more clerical posts and re-deployment of Para-medical staffs to dispensaries and hospitals.

TAN No. 07

**Sub: Payment of conveyance allowance to Doctors without documentary proof**

Conveyance allowance is being paid to the doctors in the district for visiting patients after duty hours. The bills for claim are being submitted by the doctors of dispensaries to the CDMO office. During the scrutiny of the records for the year 2007-12 it was observed that claims of conveyance allowance were not supported by documents/detail such as name of the patient, address of the patient, time of visit and distance travelled etc.

The present system doctors are submitting an application indicating nos. of visits and referring GIO ministry of health & family welfare letter no. A-27023/2(a)87-CHS.V dated 10/11/1987 and as amended by OM by No A-45012/9/97-CHS.V Dated 02/09/1988 only. Vide audit memo no. 6 dated 11/02/2013 requested for the copies of the aforesaid letters but not provided. This system lacks transparency. In the absence of proper documents authenticity of payments could not be ascertained.

It is also observed that the facility of domiciliary visit by the doctors after the duty hours is not being published in any mode of publicity in and around the dispensaries for public benefit. It is suggested that in all dispensaries' notice board Name of the doctors, telephone numbers, and details of this facility may be displayed and compliance be intimated to the Audit.

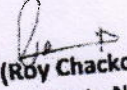
20/10

Sub:- PAY BILL REGISTERS.

During the test check of Pay Bill Registers maintained by the O/o C.D.M.O(Central Distt), Nabi Karim, Pahar Ganj New Delhi for the period of 2007-2008 to 2011-12 and the following irregularities have been noticed by the audit.

- Necessary page counting certificate not recorded on the first page of the PBR's, which is irregular.
  - Mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Apart from the name, Date of Joining, G.P.F. A/c No. other details like grade pay and address of officer/official etc were not written in the PBR's.
  - Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
  - Numerous cutting and overwriting were also noticed in the PBRs nor these cuttings/overwriting were attested by the competent authority, in any of the PBR's maintained by the Institute, which is irregular.
  - Monthly entries in PBR's in Col. No. 36 not signed by the D.D.O. for its correctness, which is irregular.
6. If separate Pay Bill Register is maintained for those employees who have joined Government Service on or after 01-01-2004, intimate to audit.
7. Entries not recorded in the G.A.R.-18 (Abstracts of PBRs) in any of the PBR's maintained by the office & should be signed by DDO in the PBR's which is irregular.

Needful may be done and shown to next audit.

  
(Roy Chacko. P)  
I.A.O., Audit Party No.IX

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# PART-II

**CURRENT REPORT  
PART -II**

**Audit Para No.1**

(Ref: - Audit Memo No. 4 Dated: 03/1/2018)

**Subject: Recoveries on account of License Fees & Water Charges amounting to Rs 56,770/-**

Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 & F. 4(1)/Misc./PWD & H/A-II./2004/2749-2765 dated 10-3-2014 the rates of license fees and water charges (where no meter is installed) has been revised w.e.f. 01-07-12 & 01-07-13. During the test check of Pay bill register of CDMO (Central District) Nabi Karim Pahar Ganj New Delhi, It has been noticed that the License fee/ water charges of government accommodations has not been recovered at the revised rate from the following Officers/ Officials:-

S. No.	Name & Designation/ Address /License Fee & Water charges	Period w.e.f	Rate of LF /Water charges recovered as per PBR	Revised Rate of license fees /Water charges	Difference & Months license fees /water charges	Total amount be recovered
1.	Sh. Rohtash, SCC— House No 692, Type-I Gulabi Bagh, Delhi. Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
2.	Sh. Naresh Kumar, SCC- House No 191, Type-I Gulabi Bagh, Delhi. Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
3.	Sh. Subhash, SCC House No 35, Type-I Sindhora Kalan, Delhi Licence Fee	01/07/12 to 31/06/13	89	115	12 X 26	312
	-do-	01/07/13 to 31/06/14	89	135	12 X 46	552
	-do-	01/07/14 to 31/12/17	115	135	42 X 20	840
4.	Sh. Rakesh Bijlan, SCC House No 318, Type-I Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/11/15	115	135	29 X 20	580

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5.	Sh. Sanjay Kumar, SCC House No 282, Type-I Gulabi Bagh, Delhi. Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
6.	Sh. Manish, SCC House No 624, Type-I Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
7.	Sh. Sunil kumar Bhushan, Pharmacist House No 884, Type-III Gulabi Bagh, Delhi, Water Charge	01/07/13 to 31/12/17	0	236	54 X 236	12744
8.	Sh. Ram Nath Mishra, Dresser House No 407, Type-I Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
9.	Sh. Hansraj, Dresser House No 326, Type-II Timarpur, Delhi Licence Fee	01/07/13 to 31/12/17	205	245	54 X 40	2160
10.	Sh. Anil kumar Manjhi, Dresser-House No A-13, Type-I Sindhora Kalan, Delhi Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
11.	Sh. Bhupender, Dresser-House No 481, Type-I Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080
12.	Sh. Sanjay Kumar, Nursing Ordely-House No 1389, Type-II Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/12/17	205	245	54 X 40	2160
13.	Sh. Vinod Kumar, Nursing Ordely-House No 567, Type-II Timarpur, Delhi Water Charge	01/07/13 to 31/12/17	0	196	54 X 196	10584

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14.	Sh.Ved Prakash, Nursing Ordely-House No 71, Type-I Dwarka, Delhi. License Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080	Page-05 01
	-do- Water Charge	01/07/13 to 31/12/17	0	157	54 X 157	8478	
15.	Sh.Lalit Kumar Manjhi, Nursing Ordely-House No 37, Type-I Sindhora Kalan, Delhi Licence Fee	01/07/13 to 31/12/17	115	135	54 X 20	1080	Page-05 06
16.	Sh.Seema Luthra, ANM-House No 91, Type-III Nimri Colony, Delhi Licence Fee	01/07/13 to 31/12/17	310	370	54 X 60	3240	Page 09 03
17.	Sh.Prabha Devi, ANM-House No 126, Type-III Nimri Colony, Delhi Licence Fee	01/07/13 to 31/12/17	310	370	54 X 60	3240	Page 09 05
18.	Sh.Rajni, ANM-House No 1153, Type-II Gulabi Bagh, Delhi Licence Fee	01/07/13 to 31/12/17	205	245	54 X 40	2160	Page-06 02

*Self kept and seen by D. Pr. Rs 56,770/- has been made through bill no 47 to 53 for the month of April 2018.*  
*Sushil*  
*20/09/2022*

The recovery of Rs. 56770/- on account of revised License fee & water charges may be made from above official under intimation to audit after due verification of facts and figures. All other similar cases may also be reviewed.

Out of total  
 Recovery Amt of  
 Rs 56,770 -  
 (-) Recovered 44,026 -  
 Bal 12,744  
*Sushil*  
*03/11/2022*

*Noted:*  
 The detail of documentary proof of recovery is attached with file of old para's reply SA 4 page No. 04 to 09.  
*Sushil*  
*20/09/2022*

*[Signatures]*

Audit Para No. 2

(Ref. Memo No. 5

Dated:-08/01/18)

Subject: Irregular claim in r/o LTC bill amounting to Rs 25962/-

A) During test check the Bill No.LTC Final/865 Dt.14/3/2017 amounting to Rs.94374/- in r/o Smt. Shakeela Bano Pharmacist (Basic Pay 66000) of CDMO (Central Distt), Nabi Karim Pahar Ganj, New Delhi it is noticed that officer has claimed LTC for the block year 2014-17 from Delhi to Havloc & back for self & family w.e.f 23/1/2017 to 30/1/2017. The official has undertaken Air journey from New Delhi to Port Blair & back from Air-India & Port Blair to Havloc & back through ship operated by Green Ocean Seaways Pvt. Ltd (Private ship operator). The official has claimed Rs.5400/- & reimbursed Rs.2268/- (To & Fro journey) for ship journey. As per LTC rules, the journey undertaken by private ship is not permissible.

Therefore, DDO may recover an amount of Rs.2268/- from the concerned employee after due verification of facts and figure. Similar other cases may be reviewed.

B) During test check the LTC Bill No.682 dt.7/2/2014 of CDMO (Central Distt), Nabi Karim, Pahar Ganj, New Delhi, it is noticed that Sh.Naresh Kumar, Dresser has undertaken LTC journey for block year 2010-13 from Delhi to Srinagar & Back wef 25/6/2013 to 29/6/2013 & incurred/reimbursed Rs.18228/- on it. The official also got encashment of EL on LTC vide bill No.119 dt.29/5/2013 amounting to Rs.5466/- As his period for fresher expired in the year 2012 and new block year start on 2014-17, the employee is not entitled to claim LTC for block year 2010-13, therefore his claim is irregular.

Date of Joining: 31/5/2004

S.No.	Period	Entitlement	Remarks
1	31/5/2004 to 30/5/2005	No LTC	The officer performed LTC journey during 25/6/2013 to 29/6/2013 whereas his period for fresher expired in the year 2012 & new block year will start wef 2014-17. The officer claimed LTC for B.Y.2010-13 which he is not entitled to availed
2	31/5/2005 to 31/12/2005	Home Town LTC	
3	1/1/2006 to 31/12/2006	Home Town LTC	
4	1/1/2007 to 31/12/2007	Home Town LTC	
5	1/1/2008 to 31/12/2008	All India LTC	
6	1/1/2009 to 31/12/2009	Home Town LTC	
7	1/1/2010 to 31/12/2010	Home Town LTC	
8	1/1/2011 to 31/12/2011	Home Town LTC	
9	1/1/2012 to 31/12/2012	All India LTC	
10	1/1/2013 to 31/12/2013	No LTC	

Therefore DDO may recover an amount of Rs.23694/- from the concerned employee after due verification of facts under intimation to audit. Similar other cases may be reviewed.

Note | documently proof placed at page No 223 of old reply file attached herewith. Smt. 25/09/2018

13 ✓  
Old reply file  
Rs.2268/-  
recovered  
(page -2)  
vide challan  
No-56  
dt 10.04.2018  
Page No 3  
Rs.23694/-

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09

Audit Para No. 3  
(Ref: - Audit Memo No.6 Dated:-08/01/2018)

**Subject: Irregularities in maintenance of record of Anti-smoking.**

The Health Department Delhi Govt. has constituted a team to challan the persons for violating the section 4 & 6 of Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulations of Trade and Commerce, Production Supply & Distribution) Act 2003" & Delhi prohibition of smoking and non-smokers health protection act 1996.


Under the aforesaid acts an Enforcement team has been constituted under the leadership of District Nodal Officer (NTPC), Central District after the approval of Competent Authority. The Enforcement team ensures that the aforesaid acts are effectively implemented in their district. A challan book issued to the team to issue the challan if there is violation of any of rules as under:-

- 1) Found smoking in public place
- 2) Non display or improper display of No Smoking signage
- 3) Ashtrays/Matches/Lighters found in public place,
- 4) ..... of person found smoking in public place,
- 5) Designated smoking area is not as per rule,

A. During test check of register and challan book in r/o Anti smoking, it is noticed that few challans were charged on particular agencies/parties/individual but the details of deposit of the challans amount was not provided to audit. From the records provided, it could not be ascertained whether the amount realised has been credited to Govt. Account or not. The detail is as under:-

S.No.	Serial No. Of challan book	Challan amount	Name of Party against which Challan was issued	Remarks
1	81865	3000	New Delhi Railway Station	Under Section 4/6
2	81866	3000	Head TC Office, NDLS	U/S 4/6
3	81867	2000	Lobby Incharge, NDLS	U/S 4/6
4	81869	2000	Parcel Room, PF No-14/15, NDLS	U/S 4/6
5	81870	4000	PF No-14/15, NDLS	U/S 4/6
6	81838 81861 81862 81863	200 100 200 200	Ranjit Santosh Jai Prakash Johri	U/S 6A, Challan
7	23 Challan	3450	Detail not given	Section 4

The CDMO is advised to provide the relevant details for settlement of the above mentioned Challans.



Audit Para No. 4

(Ref: - Audit Memo No. 8 Dated: 09/1/2018)


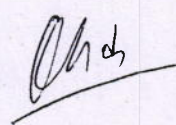

**Subject: Excess payment on grant of wrong pay fixation amounting to Rs.2010/- under Revised Pay rules, 2008.**

(A). During the test check of Service Books of the office it is observed that excess of Rs.10/- have been granted to the each official at the time of Pay fixation/MACP under revised pay,2008. As per rule According to GOI Min. of Finance, OM F.No.1/1/2008-IC , in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10. The pay of such employee may be recasteed as per detailed below:-

1. Smt. Rajni, Auxilliary Nurse & Midwife

	Pay admissible as per audit	Pay granted by office	Difference
01/01/06	7630+2400	7630+2400	Nil
01/07/06	7930+2400	7940+2400	10+ Allowance
01/07/07	8240+2400	8250+2400	10+ Allowance
01/07/08	8560+2400	8570+2400	10+ Allowance
01/07/09	8890+2400	8900+2400	10+ Allowance
01/07/10	9230+2400	9240+2400	10+ Allowance
01/07/11	9580+2400	9590+2400	10+ Allowance
01/07/12	9940+2400	9950+2400	10+ Allowance
01/07/13	10310+2400	10320+2400	10+ Allowance
01/07/14	10700+2400	10710+2400	10+ Allowance
07/01/15, 1st MACP	10700+2800	10710+2800	10+ Allowance
01/07/15	11510+2800	11520+2800	10+ Allowance

Similar other cases may be reviewed. The DDO may recover an amount of Rs.2010/- from the concerned employee after due verification of facts and figure under intimation to audit.

12

12      11

Audit Para No. 5

(Ref: - Audit Para 1(A),(B),(C),(D) dt 22<sup>nd</sup> Dec 17 ,2<sup>nd</sup> Jan 18 and Reminder I,II & III dated 2<sup>nd</sup> ,3<sup>rd</sup> & 8<sup>th</sup> Jan 18)

**Subject: - Non Production of Records.**


The following records have not been produced to audit:-

- a) Purchase file
- b) Property register
- c) Condemnation file
- d) OTA register
- e) Stock registers (Consumable, Non-consumable)
- f) Postage register,
- g) Spouse information
- h) Fidelity Bond,
- i) Liveries stock register,
- j) Reconciliation of expenditure & receipt during audit period
- k) Security and Sanitation records
- l) Long term Advance register
- m) Register of unserviceable store
- n) Hire-Vehicle related records & List of unserviceable govt. vehicle
- o) Tuition fees Register
- p) Medical bill register
- q) LTC/TA advance & adjustment register,

**Old Audit Para from 2007 to 2012:-**

1. Permanent advance register
2. Medical re-imburement charges register
3. Increment register
4. Long term Advance register
5. Spouse information
6. Tuition fees register

The above mentioned records may be shown to next audit.

  
(Varun Rahal)

I.A.O

Audit Party No.1


TAN NO.1

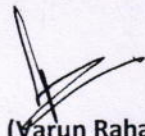
(Ref. Audit Memo. 8 dt.08.01.18)

**Subject: Shortcoming in Service Books**

During the test check of Service books maintained by the office of the C.D.M.O(Central), Nabi Karim, Pahar Ganj, Delhi, it is noticed that required documents have not been completed/pasted in most of the service book maintained in office:-

1. Latest photograph of the employee
2. Latest family detail
3. No nomination form

The compliance may be done and shown to next audit

  
(Varun Rahal)

I.A.O

Audit Party No.1





**PART II**  
**CURRENT AUDIT REPORT**  
**2017-2018 to 2021-2022**

**PARA No. 1**

**Sub: Overpayment of CCL (Child Care Leave) after availing 365 days of leave amounting to Rs. 427925/-**

**(Ref: Audit Memo No.03, dated 16/09/2022)**

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

- I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made: -
- (a) CCL may be granted at 100 % of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of the records, it is observed that the following employees have availed CCL more than 365 days which is the violation of III (a) above: -

S.N O	Name & Design.	Period & No. of Days	Basic	DA	Total Drawn (100%)( in Rs.)	Due @ 80% (in Rs.)	Recovery amount (in Rs.)
	Bindiya Gaur Pharmacist	18.02.2019 to 28.02.2019 (11 days)	55200	6624	24288	19430	4858
		01.03.2019 to 14.03.2019 (14days)	55200	6624	27921	22336	5584
1		03.06.2019 to 22.06.2019 (20 days)	55200	6624	41216	32973	8243

2

		06.09.2019 to 20.09.2019 (15 days)	56900	9673	33287	26629	6657
		22.02.2020 to 29.02.2020 ( 8 days)	56900	9673	18365	14692	3673
		01.03.2020 to 14.03.2020 (14 days)	56900	9673	30065	24052	6013
		12.04.2021 to 30.04.2021 ( 19 days)	58600	9962	43423	34738	8685
		01.05.2021 to 01.05.2021 (1 day)	58600	9962	2212	1769	442
		03.01.2022 to 14.01.2022 ( 12 days)	60400	20536	31330	25064	6266
		21.04.2022 to 30.04.2022 (10 days)	60400	20536	26979	21583	5396
		01.05.2022 to 18.05.2022 (18 days)	60400	20536	46995	37596	9399
		03.04.2022 to 06.04.2022 ( 4 days)	60400	20536	10791	8633	2158
				<b>TOTAL</b>	<b>336871</b>	<b>269497</b>	<b>67374</b>
2	Hemawath y Pharmacist	14.12.2018 to 24.12.2018 (12 days)	56900	5121	24008	19207	4802
		13.05.2019 to 31.05.2019 (19 days)	56900	6828	39059	31247	7812
		01.06.2019 to 26.06.2019 (26 days)	56900	6828	55231	44185	11046



		17.02.2020 to 29.02.2020 (13 days)	58600	9962	30735	24588	6147
		01.03.2020 to 14.03.2020 (14 days)	58600	9962	30963	24771	6193
				<b>TOTAL</b>	<b>179996</b>	<b>143998</b>	<b>36000</b>
3	Pushpa Devi ANM	14/12/2018 to 31/12/2018 (18 days)	44100	3969	27911	22329	5582
		15/02/2019 to 28/02/2019 (13 days)	44100	5292	22932	18346	4586
		01/03/2019 to 12/03/2019 (12 days)	44100	5292	19119	15295	3824
				<b>TOTAL</b>	<b>69962</b>	<b>55970</b>	<b>13992</b>
4	Bindu Gervasis PHNO	10/02/2020 to 29/02/2020 (20 days)	77900	13243	62857	50286	12571
		01/03/2020 to 23/03/2020 (23 days)	80200	13634	69619	55695	13924
		01/12/2021 to 17/12/2021 (17 days)	80200	13634	51457	41166	10291
				<b>TOTAL</b>	<b>183933</b>	<b>147147</b>	<b>36786</b>
5	Dheeraj Kumari ANM	13/12/2021 to 22/12/2021 (10 days)	45400	14074	19185	15348	3837
		12/05/2022 to 31/05/2022 (20 days)	45400	15436	39249	31399	7850
		01/06/2022 to 20/06/2022 (20	45400	15436	40557	32446	8111

		days)					
			<b>TOTAL</b>		<b>98991</b>	<b>79193</b>	<b>19798</b>
6	Dr. Sushila Medical officer	02.02.2020 to 29.02.2020 (28 days)	130560	22195	147488	117990	29498
		01.03.2020 to 21.03.2020 (21 days)	130560	22195	103479	82783	20696
		01.12.2021 to 20.12.2021 (20 days)	138600	42966	117139	93711	23428
		14.03.2022 to 31.03.2022 (18 days)	138600	47124	107840	86272	21568
			<b>TOTAL</b>		<b>475946</b>	<b>380756</b>	<b>95190</b>
7	Dr. Dipti Sachan Medical Officer	16.05.2019 to 31.05.2019 (16 days)	126720	15206	73252	58602	14650
		01.06.2019 to 28.06.2019 (28 days)	126720	15206	141926	113541	28385
			<b>TOTAL</b>		<b>215178</b>	<b>172143</b>	<b>43035</b>
8	Dr. Lavanya Bukya Medical Officer	25.06.2020 to 30.06.2020 ( 6 days)	82800	14076	19375	15500	3875
		01.07.2020 to 31.07.2020 (31 days)	82800	14076	96876	77501	19375
		01.08.2020 to 31.08.2020 (31 days)	82800	14076	96876	77501	19375
		01.09.2020 to 30.09.2020 (30 days)	82800	14076	96876	77501	19375

4/c

	01.10.2020 to 31.10.2020 (31 days)	82800	14076	96876	77501	19375
	01.11.2020 to 30.11.2020 (30 days)	82800	14076	96876	77501	19375
	01.12.2020 to 24.12.2020 (24 days)	82800	14076	75001	60001	15000
	<b>TOTAL</b>			<b>578756</b>	<b>463006</b>	<b>115750</b>

**PARA No. 2**

**Subject : Recovery in r/o LTC claims**

**(Ref: Audit Memo No.04, dated 19/09/2022)**

As per supplementary rule 40 G10(1) the entitlement for travel between "Mainland and A&N and Lakshadweep Groups of Islands" is admissible for the fare charged by the Ships by **the Shipping Corporations of India Ltd. Only.**

During test check of LTC bills of Ms. Deepali Saini, ANM for the Block year 2018-21 , it is observed that the official has travelled Port Blair & Havelock by ship other than ships operated by the shipping corporation of india. The details are as under:

Name and Designation	Ship by which travel	Amount reimbursement	Interest worked out from 13.06.2018 to 20.09.2022	Total Recoverable Amount	Bill No. date and amount
Ms. Deepali Saini, ANM	Green Ocean	3560	1434	4994	LTC-199 Dated 12/6//2019 for Rs.145364/-
<b>Total</b>		<b>Rs. 3560/-</b>	<b>Rs. 1434/-</b>	<b>Rs. 4994/-</b>	

Hence recovery of **Rs. 4994/-** may be made after due verification of facts and figure shown to audit. Further in case , concerned official remains failed to deposit the above said amount by 20.09.2022 , the additional amount of interest will be recovered @ 9.1 % till the date of deposit .

**PARA No. 3**

**Subject : Overpayment of Transport Allowance (TA) ,Patient Care Allowance (PCA) on account of availing the leave for full calendar month amounting to Rs.27860 /-**

**(Ref: Audit Memo No.07, dated 20/09/2022)**

As per FR&SR, Part II ,Order 2, Appendix 5 all Central Govt employee are entitled to Transport Allowance with the condition that

“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. In this regard during the scrutiny of leave account for the Audit period 2017-18 to 2021-22, it has been observed that the following officials have availed the benefit of transport Allowance(TA) even they were on leave for the full calendar month(s) which was not admissible or says violation of rules . Similarly Academic Allowance (AA) and Patient Care Allowance (PCA) not admissible in case of employees remains on leave for the full calendar month . As a result overpayment have been made whose details are as under:

S. No	Name	Designation	Period of leave	Full Calendar month	Overpayment of Academic Allowance (TA)	Overpayment of Transport Allowance (TA)	Overpayment of Patient Care Allowance (TA)	Total
1.	Dr. Sushila Verma	Medical officer	06.01.2020 to 21.03.2020	Feb 2020	1350	8424	-	9774
2.	Dr. Chnder Mohan Gupta	Medical Officer	26.04.2020 to 05.06.2020	May 2020	1350	8424	-	9774
3.	Sh. Nenavath Balakoti	Pharmacist	31.05.2021 to 30.06.2021	June 2021	-	4212	4100	8312
<b>GRAND TOTAL</b>								<b>27860</b>

Recovery of Rs. 27860 /- may be made from the above officials concerned after due verification under intimation to audit. All other similar cases be also be reviewed.

5/2

F No. 1762/15

**RARA No. 4**

**Subject : Overpayment of Bonus**

**(Ref: Audit Memo No.08, dated 20/09/2022)**

As per Govt. Rules, the official is entitled to draw BONUS for a minimum of service of 6 months' of service during the preceding financial year.

During the test check of PBR, the following discrepancies are found in the drawl of BONUS :

S.NO.	NAME OF THE OFFICIAL (DATE OF JOING)	DUE (YEAR)	DRAWN (YEAR)	NET RECOVERY (Rs.)
1.	Sh. Sandeep, Nursing Orderly (06-01-2020)	NIL	6908 (2021-22)	6908
				6908

Hence, a recovery of Rs.6908/- may be made from the official and shown to the audit.

Sushil  
20/09/22  
I A O / S. A O

**PART-III**  
**TEST AUDIT NOTE**

**TAN No.1: Subject:- Improper maintenance of Pay Bill Registers.**

**(Ref: Audit Memo No.01, dated 13/09/2022)**

During the test check of Pay Bill Registers of the unit for the period from 2017-18 to 2021-22 following shortcomings have been observed:

1. The **mandatory information/details of employees** required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like Designation, pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are not found completely filled.
2. **Past information of employees** who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. **Copy of LPC is also required to be appended with the respective page in the PBR.**
3. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. **The Authorised checking officer/D.D.O need to check / verify and sign the monthly enteries made in the P.B.R**
5. **Totaling of figures in the PBR** has not been made.
6. **As per rule, a separate P.B.R is required to be maintained for he employees who joined the office on and after 01-01-2004 ( Under New Pension Scheme)**
7. **Entry of Tution Fee bills and Leave Encashment on a/c of LTC needs to be crossed checked and in case not found recorded in the PBR same needs to be recorded.**

Rectifications of the above irregularities may be made and shown to next audit.

**TAN-II: Shortcomings in Bill Register.****(Ref: Audit Memo No.02, dated 14/09/2022)**

On scrutiny of Bill Registers of the unit for the period from **2017-18 to 2021-22**, the following shortcomings have been observed in the bill register of period which are as under :

1. **Page counting certificate** in Bill registers for the FY 2017-18 to 2020-21 has not been recorded on the first page of the register.
2. **Blank Col- 4,5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but in some cases the same has not been completed/signed by the DDO, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details-** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Reasons for above discrepancies may be elucidated to Audit.

**TAN-III: Improper maintenance of Service Books.****(Ref: Audit Memo No.05, dated 19/09/2022)**

During the test check of Service books maintained by CDMO (Central District) , the following irregularities have been noticed by the audit:-

1. **Non verification of Service from concerned PAO on completion of 18 years of service or within 5 years of retirement.**

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier from the concerned PAO and certificate be issued in the prescribed form to the official concerned. As per list of employees who are going to retire within next five years, provided by the CDMO (Central District). The said certificate is not found/issued in any of the following cases.

Sr. No.	Name of Official	Designation	Date of Birth	Date of Retirement
1	Vidya Devi	ANM	07.01.1966	31.01.2026
2	C Toppo	ANM	15.12.1964	31.12.2024
3	Prabha Devi	ANM	19.10.1967	31.10.2027
4	Sarita Madan	ANM	26.10.1964	31.10.2024
5	Seema Luthra	ANM	30.03.1966	31.03.2026
6	Shashi Chawla	JMLT/LT	22.08.1964	31.08.2024
7	Urmila Man	ANM	02.01.1966	31.01.2026
8	Usha Rani Saini	ANM	26.12.1966	31.12.2026
9	Minimal Antony	ANM	20.05.1967	31.05.2027
10	Gayatri Devi	SCC	02.06.1965	30.06.2025
11	Shiv Kumar	Dresser	15.03.1963	31.03.2023
12	Dr. AShwini Khanna	Medical Officer	11.02.1959	28.02.2021*
13	Dr. Leena Mishra	Medical Officer	05.06.1960	30.06.2022*

Extended for three (03) years

**2. 'Home Town' declaration under LTC Scheme, declaration of family members and nomination forms.**

Home Town declaration, declaration of family members and nomination forms should be kept in the Service Book of every employee. It has been observed that **Mrs Seema Batra** has got officially changed her name to Seema Luthra but her revised nomination form was not found in the Service Book

3. **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 in token of his perusal.
4. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in respect of those employees who have already completed more than five years of service.
5. **Aadhar No.** – Aadhar number of each government servant may be obtained and made entry at first page of Service Book.

The above shortcomings may be rectified and shown the next audit.

**TAN-IV: Non-deduction of Income Tax on an average basis from salaries of the employees of CDMO (Central District), Nabi Karim, Paharaganj, Delhi -110055**

1. As per income tax rules, income tax should be recovered from the salaries of the employees on an average basis however during the test check of PBR and Statement of Income Form for the audit period 2017-18 to 2021-22, it has been observed that the income tax has not been deducted on an average basis in the following cases:-



1/4

F No. 1762/15

S.No.	Name & Designation
1.	Dr. Dheeraj Kumar, Medical Officer
2.	Dr. Haamid Rafiq Bhat , Medical Officer
3.	Dr. Pintu Gupta, Medical Officer
5.	Dr. Ravinder Singh Dhillon, Medical Officer
6.	Dr. Neelam Sharma, Medical Officer
7.	Dr. P Paresh , Medical Officer
8	Yogesh Bali, Lab Assistant
9.	Kewal Krishan,Steno Gr II
10.	Anang pal Singh Tomar,Pharmacist
11.	Asha Devi , ANM
12.	Raj Kumar, Pharmacist
13	Suresh Kumar, Pharmacist
14.	P. Hemawathy, Pharmacist
15.	Sumer Chand Gupta , Pharmacist
16.	Poonam, ANM
17.	Ruman Devi, ANM
18.	Seema Rawat , ANM

The serial No. 1 to 18 above shown, are some examples, where-as large number of such cases are available, which shows that income tax has not been deducted on an average basis, which is violation of Income tax Rules.

2. As per Income Tax rules it may be deducted on an average basis instead of huge amount of income tax deduction in the last months of the financial year.

3. The Rent Agreement must be placed along with calculation sheets of concerned employees and in case of any doubt, DDO may verify the genuineness .

4. , it has been observed that Rent paid by the Staff who have claimed the HRA benefits, mostly have paid the rent in cash which is violation of income tax rules. As income tax rules any payment exceed to Rs. 10000/- needs to be paid other than mode of cash i.e. through Bank transaction. The income tax Rules must be strictly followed

Reason for above discrepancies may be elucidated to audit and necessary step needs to be taken so that Income Tax rules may be strictly followed.

*Sushil*  
20/09/2022

(SUSHIL KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXV