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

Sub:- Internal Audit Report on accounts of the C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi for the period 2019-22.

The accounts of **C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi** for the period 2019-22 were test audited by the Audit Party No- 21 during the period 04.08.2022 to 16.08.2022 (07 working days), comprising of Sh. Hari Ram, (AAO/ I.A.O), and Sh. Chander Shakher, ASO/HC

Aims and Objectives:-

The main functions of the Chief Districts Medical Officer (East District), has overall administrative/accounts work of all the staff working under DHS (East District). Its major activities includes giving free primary health service to the public through its 19 No. of dispensaries/ health centers (16 DGDs & 03 SPUHCs). Other work of office of CDMO (East District) includes implementation of various acts/ rules, national and state health programmers, etc and other work assigned by DHS (HQ) /GNCTD.

Name of the HOO/DDO/CASHIER during the period 01-04-2019 to 31-03-2022

S.No.	Post	Name of the Officer	Designation	Period
01	HOO	Dr. Sanjay Agrawal	CMO (SAG)	01.04.2019 to 16.09.2019
02	HOO	Dr. Rekha Rawat	CMO (SAG)	17.09.2019 to Till date
03	DDO	Sh. M.S.Bist	AAO	01.04.2019 to 20.09.2021
03	DDO	Sh. Bishnu Prasad Swain	AAO	21.09.2021 to Till date
04	Cashier	Mr. Hari Prakash	Dental Hygenist	01.04.2019 to Till date

Budget Allocation and Expenditure for the year 2019-22


Year 2019-20

Head	Budget Estimate	Expenditure	Balance
Medical Establishment	7700000	7252759	447241
Government Dispensaries	183023000	178943641	4079359
Health Centres (SCSP)	51825000	51495593	329407

Year 2020-21

Head	Budget Estimate	Expenditure	Balance
Medical Establishment	8500000	8020107	479893
Government Dispensaries	185900000	174278886	1162114
Health Centres (SCSP)	57400000	55444947	1955053

Year 2021-22

C. Shakher 

Head	Budget Estimate	Expenditure	Balance
Medical Establishment	9000000	8829304	170696
Government Dispensaries	196500000	189740493	6759507
Health Centres (SCSP)	68400000	65997608	2402392

Statutory Audit:-

Statutory Audit General / Statutory Audit of this Department has been conducted by the AGCR for the period 2012-16.

Maintenance of Records

The maintenance of records of the **C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi** for the period 2019-22 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Internal Audit Report(1996- 2019)

There were 52 old outstanding Audit paras pertaining to the period 1996-2019 with a recovery of Rs. 630026/-. Accordingly 52 outstanding paras are incorporated as Part-1 in the current report.

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding paras with para No.
1	1996 -1997	04	Nil	04	--	04 (1,2,3,4)
2	1998-1999	4	Nil	4	--	4 (5,6,7,8)
3	1999-2002	15	Nil	15	--	15 (10,11,12,13,14,15,16,17,18, ,19,20,21,22,23&24)
4	2003-2007	07	Nil	07	-	07 (26,27,28,30,31,33 & 34)
5	2007-2009	16	01	15	-	15 2,3,4,5,6,7,8,10,11,13,14,17, ,17,18 & 19
6	2009-2016	1	Nil	1	-	01 03,
7	2016-2019	5	03	2	01	02 1 & 5

Details of old recovery:-

S.No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	1996-19	630026	109805	520221

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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Health Services (DHS)							
Sub department: C.D.M.O. (East), DHS, Suraj Mal Vihar, Delhi (2985/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1996	1997	1		Spouse Information	O	0
2	1996	1997	2		Attendance Register	O	0
3	1996	1997	3		Service Books	O	0
4	1996	1997	4		Stock Register (Dispensaries)	O	0
5	1998	1999	5		Log Book - DL-7C-6963	O	0
6	1998	1999	6		Medical Reimbursement	O	15650
7	1998	1999	7		Income Tax	O	14332
8	1998	1999	8		Spouse Information	O	0
9	1999	2002	10		Income Tax	O	96962
10	1999	2002	11		Reimbursement of Medical Claims Rs.140 773/-	O	140773
11	1999	2002	12		OTA/PCA	O	3519
12	1999	2002	13		LTC	O	0
13	1999	2002	14		Payment of Washing Allowance to Paramedical Staff of Hospital and Dispensaries under Dte. of Health Services who are entitled to ununiform.	O	0
14	1999	2002	15		Conveyance Allowance to C.D.S Officers.	O	0
15	1999	2002	16		Recovery on Account of Transport Allowance.	O	0
16	1999	2002	17		Reimbursement of Newspapers to CHS Officers at their residence.	O	0
17	1999	2002	18		Specoal Increment of undergoing Setrlization operation thereof - in r/o smt. Kusum Lata Ph.	O	0
18	1999	2002	19		Medicine Stock Register	O	0
19	1999	2002	20		Verification & Communication of qualifying Service after 25 years	O	0
20	1999	2002	21		Verification of Interest on long terms Advance	O	0
21	1999	2002	22		Spouse Information	O	0
22	1999	2002	23		Leave Account	O	0
23	1999	2002	24		GPF of Class IV	O	0
24	2003	2007	25		Deployment of Staff	O	0
25	2003	2007	27		Income Tax	O	43716
26	2003	2007	28		GPF Account of Group 'D' Employees	O	0
27	2003	2007	30		Service Book and Leave Account	O	0
28	2003	2007	31		Conveyance Allowance	O	12934
29	2003	2007	33		Medical Expenses Reimbursement Claims	O	0
30	2003	2007	34		Loss of Govt. Property	O	0
31	2007	2009	2		Recovery of Income Tax	R	43232
32	2007	2009	3		Grant of annual increments under the revised pay structure - CCS (Revised Pay) Rules, 2008	R	3505
33	2007	2009	4		Medical Claim in r/o Dr. A.K. Saxena, CMO (NFSG)	O	28900
34	2007	2009	5		Recovery of Licence Fee	R	12094
35	2007	2009	6		Excess payment of HRA	R	4064
36	2007	2009	7		Irregular payment of Bonus	R	4399
37	2007	2009	8		Non-recovery of Festival Advance	R	3000
38	2007	2009	10		Irregular payment in TA Bills	O	1260
39	2007	2009	11		Forfeiture of Claims	O	11415
40	2007	2009	13		Violations of GOI/GNCTD's instructions	R	80347
41	2007	2009	14		Payment of Sales Tax without having Sales Tax Registration Number	O	119
42	2007	2009	15		GPF A/c of Group 'D' Staff	O	0
43	2007	2009	17		Incurring of expenditure beyond the limit prescribed under schedule VI of Delegation of Financial Powers Rules, 1978	O	0
44	2007	2009	17		Violation of Rule 145 & 146 of General Financial Rules, 2005	O	0
45	2007	2009	18		Wrong Fixation of Pay in CCS (Revised Pay Rules), 2008	O	0
46	2007	2009	19		Non-observance of sub-rule (6) of rule 5 of the Medical Termination of Pregnancy Rules, 2003 by the office of the CDMO (East)	O	0
47	2009	2016	3		Non production of Records	O	0
48	2016	2019	1		Irregular claims of LTC - <i>Partially settled</i>	O	76900
49	2016	2019	2		Non adjustment of AC Bills for the period 2016-19 for Rs. 115000	O	0
50	2016	2019	3		Short deduction of License Fee & Water Charges	O	19431
51	2016	2019	4		Irregular payment of Transport Allowance and Nursing Allowance	O	13406
52	2016	2019	5		Non production of Records	O	0

Paper submitted

Bill No 5368577
2012/20
ACB-16589
ACB-42220
253
Bill No. 485
19/12/19

Bill No 491 19/12/19
483 12/19

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

①
Para-1

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Subject:- Spouse Information

On the scrutiny of spouse information sheets furnished by the officers/officials of rank grade of OMS and attached dispensaries (SS), Geeta Colony, Delhi the following observations are made:-

a) After arranging the spouse information sheets, it has been found that two hundred two officers/officials, as per list enclosed have not furnished spouse information sheets to the audit. The HOO/DPO requested to obtain the spouse information of these officers/officials and furnish the same to the audit. As per instructions furnished in the above information sheet, the following officers/officials and their spouses are employed in Govt. Semi Govt./Autonomous bodies/HOD etc. when both husband and wife are employed in the said offices either of them may prefer claim/draw Medical Allow. Medical facilities for self and eligible members of their family. In the instant cases husband and wife both are availing medical facilities in the form of re-imbursment/medical allowance/medical facility viz. CMB etc. The names of officers/officials and other details are as under:-

S.No.	Name and Designation	Information furnished in
1.	Dr. A.K. Jaisani	Claiming Spouse draw re-imburs. Med. Allow. @ 15/-
		-do-
		Spouse availing medical facility.
	Mr. Bimal K. Ar. ANH	Spouse availing CMS from dent house.
		-do-
	Mr. Anand K. Ar. ANH	Spouse availing CMS from dent house.

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1	2	3	4
6. Smt. Mastana Arora ANM	Claiming Re-imburse facility	Spouse Claiming CGHS in CPWD	
7. Smt. Pushpa, ANM	-do-	Spouse claiming CGHS	
8. Smt. Rajni Sharma	Not filled properly	Spouse availing CGHS	
9. Smt. Pratibha Rani PH	-do-	Not properly filled in.	

The DDO requested to obtain a joint declaration from the Husband and Wife who will prefer Medical claim/avail Medical facility/draw medical allowance. Accordingly to the joint declaration the medical facility mentioned in said forms as stated above may be withdrawn from one spouse and action for recovery be taken of already paid amount under intimation to audit.

c) The following officers/officials have not properly filled in the columns mentioned against their names.

S.NO.	Name & Desig.	No. of columns not filled.
1.	Sh. Digamber Singh, PH	Col.No. 11
2.	Smt. Sarla Mehta, ANM	Col.No. 5, 7, 8, 9, 10, 15
3.	Sh. Pritam Singh, Dresser	Col.No. 8-10
4.	Sh. Anil Lal, SCC	Col.No. 11
5.	Smt. Neri Devi, SCC	Col.No. 4, 5, 7,

The PCO DDO is requested to direct the above officials to complete the spouse intimation already furnished to audit.

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Summary of S. P. P. Information
Forms

S.No.	Name of Post	No. of Posts	
		Sanctioned	Filled
		73	4
1.	Admin. Officer	01	01
2.	SE P.A.	01	01
3.	J.E. Account Officer	01	01
4.	Head Clerk	04	03
5.	LDC	05	05
6.	LDC	11	03
7.	Statistical Investigator	01	01
8.	Driver	01	01
9.	C.M.O (S.H.C)	73	56
10.	M.O (G2 I & II)		6
11.	Specialist	05	05
12.	S.M.O	05	05
13.	Staff Nurse	01	01
14.	Pharmacist	104	72
15.	Lab Tech	01	01
16.	Dental H.	01	01
17.	D.N.M.	60	51
18.	Lab Assist	29	21
19.	Lab Asst	38	31
20.	Lab Asst	61	44
21.	S.C.	115	89
22.	S.C.C		
		519	403

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List of officers / officials who have
not furnished the Source Information.

S.No.	Name	Designation
1	2	3
1	M. R. S. ...	Sa. P.A.
2	M. ...	II.C.
3	V. ...	L.D.C.
4	M. ...	L.D.C.
5	N. ...	Statistical Investigator
6	S. ...	" "
7	C. ...	C.M.O (S.O.)
8	A. C. ...	C.M.O
9	A. ...	"
10	A. ...	"
11	C. S. ...	"
12	F. C. ...	"
13	G. ...	"
14	J. ...	"
15	S. C. ...	"
16	S. ...	"
17	S. ...	"
18	T. V. ...	S.O.
19	A. ...	"
20	M. ...	"
21	S. ...	"
22	S. C. ...	"
23	K. ...	"
24	L. ...	"
25	R. ...	"

Control on file

Control on file

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No.	Name	Specialist
1	Sudhakar Babu	SMD
2	Sudhakar Babu	MCO
3	S. K. S. Reddy	"
4	N. K. Reddy	"
5	M. V. Reddy	"
6	Ramesh Babu	"
7	S. K. S. Reddy	"
8	Sudhakar Babu	"
9	Tyotima Babu	"
10	Narinder Singh	"
11	S. R. Tambram	"
12	Naren Kumar	Specialist
13	Balasubramanian Babu	CEO
14	Zakir Singh	"
15	P. P. Jagannathan	P.O.
16	M. A. Quasbi	Pharmacist
17	S. P. Babu	"
18	S. P. Babu	"
19	S. P. Babu	"
20	S. P. Babu	"
21	S. L. Arora	"
22	Anand Kumar Gupta	"
23	Anand Kumar Gupta	"
24	Anand Kumar Gupta	"

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1.	2.	3.
51	C. R. Premila	Pharmacist
52	D. B. Dabhi	"
53	S. K. Kumar	"
54	H. S. Bani	"
55	Hari Kishan	"
56	K. S. Singh	"
57	M. K. Rathi	"
58	M. S. Rathi	"
59	M. S. Rathi	"
60	P. S. Vasthi	"
61	P. S. Kumar	"
62	P. S. Pandey	"
63	P. S. Singh	"
64	R. S. Pal Singh	"
65	V. S. Dhillon	"
66	S. M. Sharma	"
67	A. K. Kumar Gupta	"
68	H. S. Aggarwal	"
69	M. S. Bhardwaj	"
70	P. S. Kumar	"
71	S. S. Pal	"
72	S. S. Rathi	"
73	B. S. Prakash	"
74	B. S. Mehta	Lab Tech
75	C. S. Singh	Driver

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98	"	"	"
99	"	"	"
100	"	"	"



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101			11/11/11
102	"	Namrata	"
103	"	Raj. Rani	"
104	"	Raj. Bela	"
105	"	Vidya Vati	"
106	"	Pragya Vanti	"
107	"	Pratima Devi	"
108	Sr.	S. M. Malika	11/11/11
109	"	Bhakti Sagar	"
110	Sr.	Hijaya Thomas	"
111	"	Rehanna	"
112	"	S. K. Sirel	"
113	"	Suman Lata	"
114	"	T. T. Darsil	"
115	"	Tara Sharma	"
116	"	Ush Kamari	"
117	"	Karuna Sharma	"
118	"	Rachal P. P.	"
119	"	Nalamma Vargha	"
120	Sr.	Anand Parkash	"
121	"	Kajinani Prasad	"
122	"	Bhakti Ram	"
123	"	Manan Lal	"
124	"	Singh	"
125	Sr.	C. D. Sharma	"

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126	Gyan Chandra	126
127	Abul Chandra	"
128	Prem Lal	"
129	Ram Das	"
130	Rohas Kumar	"
131	Angla Singh	"
132	Sita Ram Singh	"
133	Uma Shankar	"
134	Meenendra Singh	"
135	Rabhan Singh	NO
136	Babu Ram	"
137	Santosh Babbar	"
138	Taru Ram	"
139	Smt. Sushama Tegger	"
140	Om Babbar	"
141	Jinder Saxeni	"
142	Jigda Pandey	"
143	Ram Babu Singh	"
144	Ram Babbar	"
145	Anant Lal	"
146	Ram Singh	"
147	Bhagwan Singh	"
148	Ganesh Singh	"
149	Sitabai	"
150	Hemant Singh	"

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199	"
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- 176 - Kishan Dada Sp. B. Sp. Sec
- 177 - Kishan Dada Sp. B. Sp. Sec
- 178 - Kishan Dada Sp. B. Sp. Sec
- 179 - Kishan Dada Sp. B. Sp. Sec
- 180 - Kishan Dada Sp. B. Sp. Sec
- 181 - Kishan Dada Sp. B. Sp. Sec
- 182 - Kishan Dada Sp. B. Sp. Sec
- 183 - Narsingh
- 184 - Nidhanjan Singh
- 185 - Dhanu Patil Sp. B. Sp. Sec
- 186 - Phool Singh
- 187 - Ram Singh
- 188 - Ram Kishan
- 189 - Rajan
- 190 - Rajan Ram
- 191 - Ramul Sp. B. Sp. Sec
- 192 - Raj Kishan Sp. B. Sp. Sec
- 193 - Raju Singh Sp. B. Sp. Sec
- 194 - Raju Singh Sp. B. Sp. Sec
- 195 - Raju Singh Sp. B. Sp. Sec
- 196 - Raju Singh Sp. B. Sp. Sec
- 197 - Raju Singh Sp. B. Sp. Sec
- 198 - Raju Singh Sp. B. Sp. Sec
- 199 - Raju Singh Sp. B. Sp. Sec
- 200 - Raju Singh Sp. B. Sp. Sec

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- 201 " Kamalajit
- 202 " ...
- 203 " ...
- 204 " ...
- 205 " ...
- 206 " Raji Dattin
- 207 " ...
- 208 " ...
- 209 " ...
- 210 " ...
- 211 " ...

Note: ...

~~PARA No. 2~~

Para-2 [Para 5] 96-97] para 2 (P-5 9697)

Subject: Attendance Register

During the course of test check of the attendance registers of the East Zone Dispensaries of Dte. of Health Services for the year 1994-97, it was noticed that attendance registers at dispensary level are not being maintained properly. Absentee statements are not being submitted to the CMO Office regularly resulting in non-debiting of the leave accounts. In most of the registers the columns have been left unmarked by the MOI/c neither C.L. nor E.L. has been marked in the column when in the end of the month absentee statement are not sent to the CMO Office. These unmarked leave goes unnoticed or undebited. A few of the instances are mentioned below:-

1. Sh. Sant Ram SCC of Seema Puri Dispy. remained on leave from 1.11.95 to 13.11.95, 17.11.95 to 27.11.95, 1.12.95 to 26.12.95, 22.1.96 to 21.2.96, 4.3.96 to 12.3.96, 3.5.96 to 31.5.96. But except two or three spells these leave have not been debited from his Service Book.
2. Mrs. Valsamma Verghese Lab. Asstt. of Mukesh Nagar Dispy. remained on Medical Leave for the period 22.7.96 to 23.7.96 but this leave has not been debited from her leave ~~xxxxxx~~ accounts.
3. Dr. P. P. Aggarwal M.O. Incharge Mukesh Nagar dispensary marks C.L. in the attendance register with pencil which can easily be erased.

Para 2 (2)

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4. Mrs. Sudershan ANM:- 11.7.96, 12.7.96, 22.7.96 to 27.7.96, 25.8.96, 18.11.96 to 22.11.96, 31.12.96
5. Mrs. Salsamma Verghese L/A:- 18.11.96 to 11.11.96, 16.12.96, 20.12.96, 25.12.96, 27.12.96, 39.12.96, 10.2.97.
6. Sh. Mangal Ram:- 16.7.96, 26.11.96, 31.12.96.
7. Sh. Jagmali SCC:- 2.11.96, 4.11.96, 5.11.96, 13.11.96.
8. Smt. Manju Bhardwaj, Ph.:- 14.12.96, 17.3.97
9. Sh. Arun Kumar, N.O.:- 31.12.96, 3.1.97, 4.1.97, 14.1.97 to 17.1.97.

The above mentioned officials belong to Mukesh Nagar Dspya and in the attendance register on the dates mentioned against their names neither attendance has been marked nor any kind of leave has been marked by the Incharge. The reasons for not doing so may be obtained by the MOI/c and conveyed to the audit.

DAD-Mayur Vihar Incharge Dr. Sharda Verma.

1. Smt. Shanta Sharma:- 27.12.91, 28.12.91, 30.12.91, 31.12.91.
2. Smt. D. John, L/A:- 30.12.91, 31.12.91.
3. Dr. Sharda Verma:- 31.12.92, 17.7.93, 31.10.93.
4. Sh. B. S. Mehra:- 31.12.92 (P.I.)
Sh. C. S. Mittal, Ph.:- 31.12.92
Smt. Sarla Mehta, ANM:- 31.12.92
S. S. Tiwari, Dresser:- 30.6.93

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On the dates mentioned against the names of the officials neither attendance nor any kind of leave has been marked. The reasons for the above may please be obtained from the MOI/c and conveyed to the audit.

Dr. Sharda Verma, remained on special C.L. for 18.12.95 to 23.12.95 but neither attendance register nor her service book records the nature of special leave. Similarly she availed herself of the compensatory off for the period 5.7.95 to 7.7.95 but the account in lieu of which she availed there off has not been mentioned in the attendance register. Whether these off were applied before proceeding on leave. Clarifications for both the spells may be obtained from the MOI/c concerned and conveyed to the audit.

Attendance registers reveals that Dr. Sharda Verma remained on M.L. for the period 24.3.93 to 26.3.93 and 26.2.94 to 31.12.94 but these spells have not been debited from her leave account.

DAD-Dilshad Garden:-

Sh. D.P. Gaur:- 2.1.97, 3.1.97, 4.1.97, 17.3.97, 25.3.97, 26.3.97 & 27.3.97 (7) off.

Smt. J. Kaur:- 7.1.97, 13.1.97, 14.1.97, 15.1.97 (4)

Smt. R. Chopra:- 11.1.97, 14.1.97, 15.1.97, 7.2.97, 15.2.97 & 17.3.97 (6)

The aforesaid officials have availed themselves of the compensatory offs but nothing specifically has been mentioned on the attendance register, neither any account of these offs has been maintained clarification on this account may please be obtained from the MOI/c and conveyed to the audit.

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Sh. Pooran Singh, DAD-Seelampur:-

Sh. Pooran Singh Pharmacist re-
mained on leave on the following dates:
Medical Leaves:- 22.1.96 to 5.2.96,
23.5.96 to 27.5.96, 30.5.96.
Earned Leaves:- 1.3.96 to 13.3.96,
9.5.96 to 18.5.96.

No attendance/no leave in the
attendance register 1.1.96, 12.1.96
13.1.96, 19.1.96, 10.2.96, 15.2.96,
17.2.96, 24.2.96, 10.6.96, 11.6.96,
13.6.96, 14.6.96, 15.6.96, 1.7.96 to
13.7.96.

Absent:- 16.4.96, 30.4.96, 1.5.96,
2.5.96, 25.5.96, 29.5.96.

But his Service Book and leave s/c
does not show that these leave have
been debited. Clarifications from
the M.O/c concerned be obtained and
action taken in this regard may be
conveyed to the audit.

	3	4	5	6	7	8	9
46. Smt. Alkayona Pachar	x	x	x	-	-	-	-
47. Smt. Shreevati Maut	-	-	-	-	-	-	-
48. Smt. Usha Mehra	-	x	-	-	-	-	-
49. Smt. U. Singh	-	-	-	-	-	-	-
50. Sh. Man Singh	-	-	-	-	-	-	-
51. Sh. Mohol Singh	-	-	-	-	-	-	-
52. Sh. Mohesh Kumar	-	-	-	-	-	-	-
53. Sh. Nissay	x	-	-	-	-	-	-
54. Sh. Sumera	-	-	-	-	-	-	-
55. Sh. Sunil Kumar	x	-	-	-	-	-	-
56. Sh. Kishan Lal	-	x	-	-	-	-	-
57. Sh. Kamja Lal	-	-	-	-	-	-	-
58. Sh. Tari	-	-	-	-	-	-	-
59. Smt. Jagmal	-	-	-	-	-	-	-
60. Sh. Kamja Lal	-	-	-	-	-	-	-
61. Sh. Kamlesh Chand	x	-	-	-	-	-	-
62. Sh. Kam Pal	-	-	-	-	-	-	-
63. Sh. Amer Singh	x	-	-	-	-	-	-
64. Sh. Anil Lal	x	-	-	-	-	-	-
65. Sh. Saraj Pal	-	-	-	-	-	-	-
66. Sh. Lohok Kumar	-	-	-	-	-	-	-
67. Smt. Satwati	x	-	-	-	-	-	-
68. Sh. Pyare Lal	x	-	-	-	-	-	-
69. Sh. Hiranjan Singh	-	-	-	-	-	-	-
<u>MEDICAL OFFICERS.</u>							
70. Dr. C. Sanoo, MCO	-	-	-	-	-	-	-
71. Dr. Manjhi Shukla, MCO	-	-	-	-	-	-	-
72. Dr. K. Maarikha, MCO	-	-	-	-	-	-	-
73. Dr. Vinita Yadav	x	-	-	-	-	-	-
74. Dr. Sushma Jain	x	-	-	-	-	-	-
75. Dr. A. K. Sonrani	x	-	-	-	-	-	-
76. Dr. Sania Kohli	x	-	-	-	-	-	-
77. Dr. A. C. Prapatid	x	-	-	-	-	-	-
78. Dr. Shreevati Singh	x	-	-	-	-	-	-
79. Dr. S. Anand	x	-	-	-	-	-	-
80. Dr. Sandeep Gautam	x	-	-	-	-	-	-

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(135)
(183)
(147)

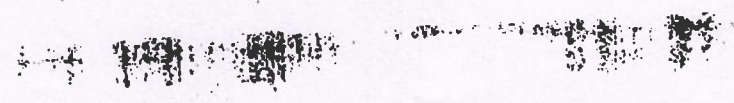
11. [Illegible]	X	X	X	X	X	X	X	X
12. [Illegible]	X	X	X	X	X	X	X	X
13. [Illegible]	X	X	X	X	X	X	X	X
14. [Illegible]	X	X	X	X	X	X	X	X
15. [Illegible]	X	X	X	X	X	X	X	X
16. [Illegible]	X	X	X	X	X	X	X	X
17. [Illegible]	X	X	X	X	X	X	X	X
18. [Illegible]	X	X	X	X	X	X	X	X
19. [Illegible]	X	X	X	X	X	X	X	X
20. [Illegible]	X	X	X	X	X	X	X	X

11. [Illegible]

12. [Illegible]

13. [Illegible]

14. [Illegible]



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Para 4

4

para-4 (899697)

~~PARA No 4~~

PARA 4 (Para 8 of 96-97)

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Subject: Stock Registers (Dispensaries)

During the course of audit of D.H.S. (East Zone), Gouth Colony, Delhi-31 for the years 1992-93 to 1996-97 in regard to Stock Registers consumable and Non consumable of Dispensaries the following discrepancies were noticed:-

- (a) The page nos. of the old and new Stock Registers have not been mentioned on the respective pages while transferring the closing balance of old stock registers in the new registers of the following dispensaries:-
- (i) Old Seema Puri
 - (ii) Arvind Nagar
 - (iii) West of Old Seema Puri
 - (iv) West of Old Seema Puri
 - (v) Babar Pur East
 - (vi) Dhanraj Puri
 - (vii) Nagar Vihar
 - (viii) Nand Nagri East
 - (ix) Nand Nagri
 - (x) Nand Nagri
 - (xi) Piroz Khan Poly Clinic

Due to this a lot of time of the audit has been wasted in searching the page nos. in the new Stock registers to verify the correctness of balances of Old Stock Registers.

The Head Of Office is requested to direct the respective Stock Incharges to mention the page nos. in the old and new Stock Registers while transferring the balances from one register to another register.

(b) Most of the Consumable Stock Registers of Medicines have not been signed against issuance of articles by Stock Incharges and some have not been checked by Medical Officers in token of correctness of issuance of the article(s). A few instances are as per under:-

	Name of dispensary
(i) After 8.2.97	Seelar Pur
(ii) After 2.3.96	Old Seema Puri
(iii) After 16.3.96	Arvind Nagar
(iv) After 30.1.96	Vivek Vihar
(v) 11.8.95 to 21.3.96	West of Old Seema Puri
(vi) 1995-96	Babar Pur East
(vii) 10.6.96 onward	Babar Pur East
(viii) 1.4.96 to 23.9.96	Dhanraj Puri
(ix) 1.3.97 onward	Dhanraj Puri
(x) 2-1-96	Nand Nagri

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All the stock registers may please be reviewed & made out the similar entries. If successful may please be done in the above and other similar cases. Comp. and may please be shown to audit.

- (i) Balance of 1500 Cap. ...
- (ii) Balance of One Syp. Furkoo ...
- (iii) Balance of Six Hypodermic Needle, para 189, Stock Register of 1996-97.

Balance of 200 Hypodermic Needle para 189, Stock Register of 1996-97, not shown entered in Stock Register of 1996-97.

(d) It has been observed that non-consumable items have been issued in the non-consumable Stock Register itself instead of maintaining a separate Issue Register. The balance of the items of non-consumable nature can only be reduced after transfer to the other office on condemnation, write-off etc. The issue of such articles for temporary use in the office should be watched out through a separate Issue Register.

Separate Issue Register for non-consumable items may be prepared in respect of following dispensaries:-

- (i) Seelam Fur (ii) Vivek Vihar (iii) Babar Fur

(e) As per rule/instructions on the subject the physical verification of the stock in hand should be done at regular intervals. It has been observed that physical verification of following Stock Registers (medicines) have not been done:-

- 1996-97 - Vivek Vihar Dispensary
- 1996-97 - Babar Fur Dispensary

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The requirement of the rule may please be noted for strict future compliance.

(ii) Most of the consumable Stock Registers (Medicines) are not completely filled in above respective columns of Stock Registers. A few instances are as per under:-

(i) Page 68, Tab. prednisolone, Issuance of 250 Tab. dated 18.12.95, Vr. Nos. has not been given - Arvind Nagar Dispensary.

(ii) Issuance of 1000 Cap. Ampicillin on 19.95, Date of Voucher has not been given - Vihar Vihar Disp.

(iii) Page 59, Issuance of 100 Tab. on 1996-97 without reflecting Indent/Vr. Nos. - Nand Nagri Extn Disp.

(iv) Page 74, Issuance of Cap. C/M on 19.5.96, 20.5.96 and 2.7.96 without reflecting Indent/Vr. Nos. - Nand Nagri Extn. Dispensary.

(v) Page 106, Issuance Dyp. Phynargan on 18.10.95 and 24.10.95, without reflecting Indent/Vr. Nos. - Nand Nagri Extn. Dispensary.

(vi) Page 1, Issuance of 1000 Tab. A.A.S. on 26.12.95, without reflecting Indent/Vr. Nos. - Nand Nagri Disp.

(vii) Page 7, Issuance of 500 Tab. Avil dated 20.11.95 to 1.1.96, without reflecting Indent/Vr. Nos. - Nand Nagri Dispensary.

(viii) Page 28, Issuance of 1300 Tab. Erythromycin (250mg) dated 26.11.95 to 1.1.96, without reflecting Indent/Vr. Nos. - Nand Nagri Dispensary.

All the Stock Registers may please be reviewed to cross out similar cases/entries and completed. Compliance may please be shown to Audit.

(4) Stock Registers of the following Dispensaries under East Zone have been furnished for Audit:-

- | | |
|--------------------------|------------------------|
| (i) Vardha Vihar | (ii) Moha Nath Ncr. |
| (iii) Islam Pur | (iv) Old Seema Puri |
| (v) Arvind Nagar | (vi) Vivek Vihar |
| (vii) Kharjori Khaz | (viii) West Vinod Pur. |
| (ix) Vihar Pur Extn. | (x) Vishwas Nagar |
| (xi) Ghat Puri | (xii) Surma Vihar |
| (xiii) Mahajan Pura | (xiv) Krishna Nagar |
| (xv) Jagdamba Pura | (xvi) P.G.F.C. |
| (xvii) Kalyan Pura | (xviii) Hauj Pur |
| (xix) Chitvan Pura | (xx) Ganga Pura |
| (xxi) Trilok Pura | (xxii) Nand Nagri |
| (xxiii) Balshah Garden | (xxiv) Mandawali |
| (xxv) Nand Nagri Extn. | (xxvi) Mayur Vihar |
| (xxvii) Nand Nagri Extn. | |

In the list of the above observations, the list of remaining dispensaries may be furnished under intimation for Audit.

Para 5 (5) Para 5 (para 4 of 98-99)

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Para 5 (para 4 of 98-99)

~~Para 5 (para 4 of 98-99)~~
Subject: Log Book DL-70-5963

During the course of test check of the Log Book of vehicle DL-70-5963 Anti Gypsy for the year 1998-99 in Zone U.P.S. the following observations were made:

1. Fuel consumption rate has not been recorded in Log Book.
2. It has been noted that the vehicle, as per the mentioned in the Log Book, is taken from the parking at 7.00 AM in the morning and is again parked at the evening. If the vehicle is used for many other journeys then mentioned in the Log Book, they have not been mentioned. It should be noted that the vehicle using officer was the same and used from 7.00 AM to 7.00 PM whereas the Log Book shows that the vehicle is parked during the Vilhar District which is 20 Km. A number of times it has been brought from the parking in the evening. The vehicle has been used for the entire day, even then the journal, resulting in shortage of fuel and maintenance. Following are the observations at all required for the entire the parking and taken back to parking.

Date	Time		Kilometers	
	From	To	From	To
14.9.98	7AM	7PM	583	613
21.9.98	7AM	7PM	515	545
16.10.98	7AM	7PM	700	740
10.11.98	7AM	7PM	481	5206
23.11.98	7AM	7PM	5905	5905
20.11.98	7AM	7PM	5905	5945
12.12.98	7AM	7PM	7260	7300
21.12.98	7AM	7PM	7605	7645

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12.1.99	8AM	7PM	8330	8370	40	Parking to CMO O.G. Snd
13.1.99	8AM	7PM	8730	8770	40	Do
22.1.99	8AM	7PM	8935	8975	40	Do
19.3.99	8AM	7PM	11590	11630	40	Do
16.3.99	8AM	7PM	11915	11955	40	Do
19.3.99	8AM	7PM	12215	12255	40	Do
26.3.99	8AM	7PM	12215	12295	40	Do

When the CMO Office is situated in the premises of Geeta Colony Dispensary and the dispensary has concrete boundary wall (high built wall with iron gate) and the sufficient space with proper arrangements of chowkidar, one for the dispensary and one for the CMO Office, then why the vehicle is parked at Mayur Vihar dispensary? It is suggested that the vehicle should be parked at night/holidays in the dispensary premises of Geeta Colony itself.

It has also been noticed that in the log book, the distance in Kms has not been shown by the driver. In Kms shown in the log book for the distance travelled the vehicle has many discrepancies. For example, on the distance between CMO Office (Geeta Colony) to Mayur Vihar Petrol pump has been shown as 35 Kms and the usual distance shown by the driver from Parking to CMO Office (both places) is 40 Kms. Whereas on 28.12.98, the distance between parking place to CMO Office and Mayur Vihar Petrol Pump also has been shown as just 15 Kms, and on 11.1.99 the distance travelled has been shown as 20 Kms and again on 16.1.99 has been shown as nil. The List attached shows the details stated above. H.O.O. is requested to clarify the same to audit.

- The entries made in the log book have not been attested by responsible officer. Reason may please be explained to audit.
- The administrative charge of the vehicle, as per rule, should be given to the Gazetted Officer. This has not been done.
- The entries made in the Log Book regarding petrol also that the same are not being checked by any officer of the directorate.

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Date	Km. Reading	Km. Covered	Place visited
31.8.98	375 915	40	CMO O. to Petrol pump Mayur Vihar, CMO O., Parking (Y.V.) Vihar Dispy.
1.9.98	960 992	23	CMO O. to 2 Battery Lane
5.9.98	1615 1658	45	CMO O. to 2 Battery Lane, Sangam Park, CMO O.
21.9.98	2615 2648	30	Parking (Y.Vihar), to CMO O. back to Parking.
16.10.98	3700 3740	40	Parking to CMO O. to Parking
20.10.98	3720 3860	140	CMO O. to 2 Battery Lane, to Parking (Y.Vihar)
23.10.98	4095 4135	35	Mayur Vihar P.Pump to
1.10.98	4085 4095	15	Parking to Dilshad, CMO O., Mayur Vihar P.
30.10.98	4315 4556	40	Parking to Mayur Vihar
11.11.98	5206 5281	75	Parking to CMO O., Parking.
10.11.98	5131 5208	25	Parking to CMO O., to
11.12.98	6270 6300	10	Parking to CMO O., P.
1.12.98	6350 6370	18	Parking to P.Pump
5.12.98	6370 6412	42	P.Pump (M.Vihar) to Parking
7.12.98	6732 6750	48	Parking (Y.V.) to CMO O. to CMO O. & Parking (Y.V.)
10.12.98	6750 6870	50 Do
11.12.98	6880 6950	70	P.Pump (M.V.) to MS, Parking (Y.V.)
13.12.98	7250 7300	40	Parking (Y.V.) to CMO O. to Parking
21.12.98	7300 7320	20	Parking to CMO O., Parking P. Pump (M.V.)
19.12.98	7545 7560	15	Parking (Y.V.) to CMO (M.V.)
20.12.98	7605 7640	40	Parking (Y.V.) to CMO Parking (Y.V.)
11.1.99	8250 8270	20	Parking to CMO O., P.
10.1.99	8570 8570	Nil	Do

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Date	Balance	Particulars
01.01.98	2850 5870	20 Parking to CMO O., P.Pump(M.V.)
02.01.98	2700 2740	40 Do
02.01.98	2800 2840	40 Parking(Y.V.) to CMO O., 2 Battery Lane, Lt CMO O., & back parking(Y.V.)
03.01.98	10050 10110	50 CMO O. to DHS, RBL, K.Bhandar, CMO O.
02.01.98	10110 10130	20 Parking to New Seemapuri, Sunder Nagar, Lt CMO O. & back parking
03.01.98	11030 11100	70 Parking to CMO O., DHS, CMO O., Parking
03.01.98	11030 11070	40 Parking to CMO O., P.Pump(M.V.)
03.01.98	11070 11700	60 P.Pump(M.V.) to CMO O. & Parking K.Bhandar
07.03.98	11030 12030	1000 Parking to CMO O., DHS, CMO O., Park
07.03.98	12230 12250	20 Parking to CMO O., DHS, CMO O.
01.03.98	12500 12590	90 CMO O., K.Bhandar, CMO O., P.Pump
01.03.98	12590 12610	20 P.Pump(M.V.) to CMO O.

The List shows the average of the vehicle, which is fluctuating, whereas it should be uniform as the vehicle has travelled over 12000 kms. The average per km. on 09.09.98 is 9.20 km/litre, on 24.09.98 it is 9.20 km/litre and on 1.11.98 it is 9.27 km/litre. POC is requested to clarify.

Date	Km. remaining	Km. Covered	Petrol drawn(litre)
09.09.98	1750	340	38.8
12.09.98	1980	230	33.0
17.09.98	2380	270	31.0
24.09.98	2825	295	31.9
01.10.98	3020	195	39.0
18.10.98	3520	250	32.0
30.10.98	3750	240	38.0
03.11.98	4025	335	36.9
11.11.98	4670	300	38.0
11.11.98	4920	250	38.0
13.11.98	5100	190	34.0
15.11.98	5510	180	35.9
27.11.98	5810	204	33.7

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12.03	6030	91	34.0	2.67 km.
12.03	6090	315	37.0	8.50 km.
12.03	6080	195	33.4	5.83 km.
12.03	7320	145	30.0	4.83 km.
12.03	7560	240	38.0	6.31 km.
12.03	7810	250	34.0	7.35 km.
12.03	7995	185	29.9	6.18 km.
12.03	8570	300	32.6	9.20 km.
12.03	8870	300	33.0	9.09 km.
12.03	9700	226	35.0	6.42 km.
12.03	10040	340	33.0	6.94 km.
12.03	10590	260	37.0	6.03 km.
12.03	11170	325	37.0	8.75 km.
12.03	11380	215	32.7	6.57 km.
12.03	12190	310	37.0	3.37 km.
12.03	12370	175	37.7	4.64 km.
12.03	12590	220	35.0	6.28 km.

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Para-6 (Para 6 of 98-99)

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Para-6 PARA.6 [Para 6 of 98-99]

Subject: Medical Reimbursement
In the course of test check of the Medical Reimbursement Bills for the year 98-99 in r/o the East Zone of Directorate of Health Services the following discrepancies were noticed:

1. Mr. Kishor Dolekar, Eye Specialist, has claimed reimbursement of Rs. 6800/- on a/c of treatment of Mrs. Sunder Lata (Bill No. 800 Dtd. 98-99). He has not mentioned the hospital where treatment was done. It was done from Ram Manohar Lohia Hospital, Hospital and G.T.B. Hospital. But the essentiality certificate has not been obtained from G.T.B. Hospital. The hospital is run by Delhi Admn. the essentiality certificate is countersigned by the Dy. Med. Supdt./Admn. Officer, G.T.B. Hospital. This has also not been done. 2. Mr. M.D. has been paid medical reimbursement for treatment of Susp. Caliceal Calculus. He has mentioned that treatment was done from a Private Hospital. It is not on the approved list of hospitals issued by the Directorate. The official concerned has taken the name of the hospital. It has simply been written by the Officer of the Hospital. It has not been got certified by the Med. Supdt. of the hospital. The patient should have consulted either Govt. or a hospital in the list of approved hospitals. If the treatment is not reimbursable, it should be paid through approved hospitals. So the amount should be deposited in the Govt. Treasury in the name of Dr. D.R. Gupta, I.A.S. Rs. 15650/- may please be shown to Audit.

Para 7 (Para 3 of 98-99)

INCOME TAX

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During the course of audit of Income Tax calculations for the year 1998-99 in r/o DHS(East Zone), Geeta Colony, Delhi the following discrepancies were noticed.

- 1) Monthwise pay & allowances pertained to the Pharmacists and Ministerial staff have not been detailed in the calculation sheets. Only total amount has been depicted in the calculations taken from the P.B.R. The same may please be done now under intimation to audit.
- 2) It has been seen that while calculating the Income Tax, many officials have been allowed the rebate of HRA u/s 10(13/A) but the rent receipt produced by the officials have not been verified and accepted by the DDO in the absence of which the rebate should not have been allowed. Moreover, it was also been noticed that while allowing the rebate on HRA the 'salaries' taken for the purpose is the pay only whereas it should have been taken as basic pay plus D.A. as the D.A. is being taken for the retirement benefits. Revised calculation in r/o those officials have been given as follows:

1) Dr. C.S.Kain	Pay+NPA	Rs. 2,15,105
	D.A.	Rs. 44,128
	Total	Rs. 2,59,233
Rent Paid 42000	10%	Rs. 25,923
10% of Sal. 25929	Gross Sal.	Rs. 3,88,724
Exemp 16071	Less: HRA+ACA+TA	Rs. 26,871
		Rs. 3,61,853
	Stand. Ded.	Rs. 20,000
		Rs. 3,41,853
	I. Tax	Rs. 76,555
	Rebate	Rs. 12,000
		Rs. 64,555
	Earlier Ded.	Rs. 63,232
	To be recovered	Rs. 1,323

...2...

...2...

Dr. Geeta Saxena
Rent paid 26400
10% of Sal. 28862
Emphy. 57338

Pa) + NPNPA

D. A.

10%
Gross Sal.
HRA+ACA+T. A.

Std. Ded.

BOCC

I. Tax
Rebate

Already paid
To be paid now

Pay+ NPA

D. A.

10%
Gross
Less HRA+ACA+T. A.

Stand. Ded.

Say
I. Tax

Rebate
Balance Tax
Tax paid
To be paid

Rs. 1,91,600
 Rs. 47,900
 Rs. 2,39,500
 Rs. 42,116
 Rs. 2,88,616
 Rs. 28,862
 Rs. 4,34,506
 Rs. 68,339
 Rs. 3,66,968
 Rs. 20,000
 Rs. 3,45,968
 Rs. 19,228
 Rs. 3,35,110
 Rs. 74,110
 Rs. 13,000
 Rs. 62,710
 Rs. 61,318
 Rs. 1,473
 Rs. 1,704
 Rs. 2,000
 Rs. 2,000
 Rs. 3,000
 Rs. 50,000
 Rs. 2,57,000
 Rs. 20,000
 Rs. 2,37,000
 Rs. 2,37,000
 Rs. 13,000
 Rs. 26,225
 Rs. 45,000
 Rs. 13,000
 Rs. 13,000
 Rs. 13,000
 Rs. 1,047

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257
40
82

...3...

Dr. R.K. Goel

Rent paid 42,000
10% 17,816
Rebate 24,188

B. Pay+NPA
D. A.

10% of sal.
Gross Sal.
Less: HRA+TA+ACA

Stand. Ded.

I. Tax
Rebate

Already Recovered
To be recovered

Rs. 1,47,244
Rs. 30,350
Rs. 1,76,175
Rs. 17,816
Rs. 2,65,400
Rs. 34,812
Rs. 2,34,478
Rs. 20,618
Rs. 2,14,478
Rs. 33,000
Rs. 14,550
Rs. 24,350
Rs. 23,400
Rs. 912

Dr. Rajender Prasad

Rent paid 39,000
10% 17,816
Rebate 21,782

B. Pay+NPA
D. A.

10%
Gross Salary
Less: HRA+TA+ACA

Stand. Ded.

Income Tax
Less: Rebate

Tax recovered
Balance to be recov.

Rs. 1,47,244
Rs. 30,350
Rs. 1,76,175
Rs. 17,816
Rs. 2,65,400
Rs. 34,812
Rs. 2,34,478
Rs. 20,618
Rs. 2,14,478
Rs. 33,000
Rs. 14,550
Rs. 24,350
Rs. 23,400
Rs. 912

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...4...

Dr. Wiley Dey Singh

Rent paid	38,400
10%	28,263
Rebate	13,137

Pay + NPA

Rs. 1,67,725

Rs. 43,920

Rs. 2,09,645

Rs. 42,970

Rs. 1,66,675

D.A.

Rs. 20,000

10%

Rs. 1,38

Gross Sal.

Rs. 23,000

Less: HRA+ACA+TA

Rs. 3,600

Stand. Ded.

Rs. 3,400

I. Tax

Rs. 77

Rebate

Rs. 6,000

Tax recovered

Rs. 6,000

Balance to be recovered

Rs. 6,000

Rs. 1,000

Dr. Akhilesh K. Verma

Pay+ NPA

Rs. 50,000

Rs. 20,000

Rs. 1,20,000

D.A.

Rs. 20,000

Rs. 1,40,000

10%

Rs. 14,000

Gross Sal.

Rs. 1,54,000

HRA

Rs. 20,000

Stand. Ded.

Rs. 1,34,000

Rs. 1,39,000

I. Tax

Rs. 1,000

Rebate

Rs. 1,000

Already paid

Rs. 1,000

Balance

Rs. 1,000

Rs. 1,000

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472 (circled)
 40 (circled)
 250 (circled)
 89 (circled)
 134 (circled)
 149/c

139/C
133

...5...

Dr. Parveen Kumar
Rent paid 31616
10% 13596
Rebate 18020

Pay+ NPA Rs. 1,00,224
D.A. Rs. 22,740
10% Rs. 1,22,964
Gross Salary Rs. 1,22,964
Less: HRA+TA+ACA Rs. 20,643
Stand. Ded. Rs. 20,000
I. Tax Rs. 1,31,524
Rebate Rs. 15,384
say Rs. 7,384
Already ded. Rs. 7,188
Balance Rs. 802

Dr. Anand Swaroop
Rent paid 25,000
10% 19,494
Rebate 5,506

Pay+ NPA Rs. 1,61,251
D.A. Rs. 33,688
10% Rs. 1,94,937
Gross Salary Rs. 19,494
Less: HRA+T A+ACA Rs. 2,35,411
Stand. Ded. Rs. 15,230
Rs. 20,000
Rs. 2,03,093
I. Tax Rs. 24,927
Rebate Rs. 3,467
Rs. 31,460
Already paid Rs. 20,450
Balance to be paid Rs. 1,010

Dr. Navin Kumar
Rent paid 57,600
10% 21,034
Rebate 36,566

Pay+NPA Rs. 1,75,715
D.A. Rs. 74,628
10% Rs. 2,10,343
Gross Salary Rs. 21,034
ACA+TA+HRA Rs. 3,20,261
Rs. 58,886
Rs. 2,61,375
Stand. Ded. Rs. 20,000
Rs. 2,41,375
I. Tax Rs. 46,414
Rebate Rs. 12,000
Tax paid Rs. 34,414
Balance Rs. 33,004
Rs. 1,410

Dr. S. V. Kulkarni
B. Pay 158625
NPA 39656
DA 40668
238949
Rent paid 56400
10% 32505
HRA 59484

Gross Salary Rs. 3,68,626
Less: HRA+ TA+ACA Rs. 42,886
Rs. 3,25,740
Stand. Ded. Rs. 20,000
Rs. 3,05,740
I. Tax Rs. 65,722
Rebate Rs. 72,000
Balance Tax Rs. 53,722
Tax Paid Rs. 52,579
To be recovered Rs. 1347

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138/C
482

...6...

Dr. Rajesh Kumar
Rent paid 48,000
10% 27,228
HRA 57,703

Gross Salary Rs. 3,12,490
Less: HRA+ACA+TA Rs. 38,028
Stand. Ded. Rs. 2,74,462
I. Tax Rs. 20,000
Rebate Rs. 2,54,462
Balance Tax Rs. 50,339
Tax already paid Rs. 9,688
Tax to be recovered Rs. 40,650
Rs. 39,588
Rs. 1,062

348
188
78

Dr. Sushma Jain
B. pay 130075
NPA 32519
DA 34183
162594
Rent paid 42,000
10% 22,322

Gross Salary Rs. 2,93,600
Less: HRA+TA+ACA Rs. 33122
Stand. Ded. Rs. 2,60,478
Tax Rs. 20,000
Rebate Rs. 2,40,478
Balance Tax Rs. 46,744
Tax already paid Rs. 11,481
Tax to be recovered Rs. 34,663
Rs. 33,637
Rs. 1,026

Dr. Shivraj Singh
B. pay 118275
NPA 29569
DA 30331
178175
Rent paid 54,000
Rent paid excess in 10% 46,982
HRA Rs. 44,353/-

Gross Salary Rs. 2,59,460
Less: HRA+TA+ACA Rs. 45,332
Stand. Ded. Rs. 2,14,128
I. Tax Rs. 20,000
Rebate Rs. 2,04,128
Balance Tax Rs. 34,744
Tax already paid Rs. 7,126
Tax to be paid Rs. 27,618
Rs. 27,426
Rs. 192

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137/C
131

... the cases the ...
HRA exemption u/s 10(13A):-

1. Dr. S.V.Kulkarni
2. Dr. Rajesh Kumar
3. Dr. Sushma Jain
4. Dr. Shiv Raj Singh

These officials have claimed rebate in the previous year also but the rent receipts submitted by them reveals that the rent paid by them have been enhanced by them by more than 25% of the previous rent which is irregular.

Dr.S.V.Kulkarni has submitted the rent receipts showing rent paid per month is Rs.4700/-. Whereas in the previous year i.e. '97-98 he paid the rent @ Rs.1800/- pm.

Dr.Rajesh Kumar has submitted the rent receipts @ Rs.5000/- pm, Whereas in the previous year he paid rent @ Rs.3000/- pm.

Dr.Shiv Raj Singh has submitted rent receipts showing rent paid per month is Rs.4500/-. Whereas in the previous year he paid rent @ Rs.2200/-pm.

Dr.Sushma Jain has submitted rent receipts showing rent paid @ Rs.3500/-pm. Whereas in the previous year she

...3...

... 3 Rs.500/- pm and Rs.2500/-pm.

... incurred actual expenditure on payment of rent. For the purpose of claiming rebate, the assessing officer will be free to make such enquiry as he deems fit for the purpose of satisfying himself that the employee has actually incurred expenditure on payment of rent. It is requested to 'verify and accept' the Rent Receipts in respect of the officials mentioned above. If the Rent Receipts are not verified by the DDC the exemption of HRA will be disallowed and necessary recoveries on account of HRA may be made under intimation to audit.

Para 8
Para 8 (7 98-99)
Para 8 (Part 7 98-99)

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135 134C

Information sheets...
West Zone of N.H.S. and at the
Delhi the following observations

after arranging the spouse information sheets it has
16 officials, as per list enclosed
information sheets to the audit. The
with the spouse information of those
the same to the audit.
Furnished in the spouse informat-
officers/officials and their spouses:
Govt./Autonomous Bodies/ACD etc.
employed in the said offices
in/draw medical allowance/med. fee
members of their family. In the
both are availing medical
allowance/medical allowance/med. fee
etc. The names of officers, officials and etc.

Name of the Officer/Official	Information furnished
Dr. P. K. Singh	Do
Dr. S. D. Nayak	Do
Dr. S. B. Singh	Do
Dr. A. S. Jaisankar	Do
Dr. P. S. Singh	Do
Dr. P. S. Singh	Do
Dr. P. S. Singh	Do
Dr. P. S. Singh	Do

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... of ... who have not
... information

Sl. No.	Name	Designation
1	Dr. ...	MD (B.A.C)
2	Dr. ...	MD (B.A.C)
3	Dr. ...	MD
4	Dr. ...	MD
5	Dr. ...	MD
6	Dr. ...	MD
7	Dr. ...	MD
8	Dr. ...	MD
9	Dr. ...	MD
10	Dr. ...	MD
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91	Dr. ...	MD
92	Dr. ...	MD
93	Dr. ...	MD
94	Dr. ...	MD
95	Dr. ...	MD
96	Dr. ...	MD
97	Dr. ...	MD
98	Dr. ...	MD
99	Dr. ...	MD
100	Dr. ...	MD

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134/C
128

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101

	<u>Name</u>	<u>Designation</u>
	Sh. M. S. Wadhwa	Pharmacist
	" "	"
	" N. S. Lata	Lab. Asst.
	" " Sharmas	"
	" " Jayamma Thomas	"
	" " Rite Chopra	"
	" " S. S. Sood	"
	" " Vasamma Israni	"
	Sh. Anil Mathur	"
	" Daniel T. T.	"
	" " K. Sagar	H/C
	" " Suresh Chandra	LDC
	" " Dilip Kumar	"
	" " Sachin Jain	S.I.
	" " Sanjay K. Sharma	"
	" " Anjan Malhotra	"
	" " Khem Chandra Bhangoojal	"
	" " Neeta K. D. S.	A.O.
	Sh. Rajraj Singh	Dresser
	" " Jagbir Singh	"
	" " Mandan Singh	"
	" " Kamal Kishan s/o B. S.	"
	" " Kam Doss	"
	" " Sudish	"
	" " S. S. Negi	"
	Sh. Anisha Rani Sharma	S. Nurse
	" " Santosh Arora	" N.M.
	" " Ajoy Singh	"
	" " Celine Hando	"
	" " Nanta Narsing	"
	" " Kastura Arora	"
	" " Arjuna K. I.	"
	" " Rita Rani	"
	" " Santosh Sharma	"
	" " Sarla Devi Kaira	"
	" " Sarla Monica	"
	" " Sunil Lata	"
	" " Sarsamma A. Kaimul	"
	" " Tanikarna Daniel	"

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(MS) (103) (338) (74)

		Destination
		A.N.S.
	"	"
	"	"
	"	"
	"	"
	"	N.Ordorly
	"	"
19.	Sh. Bhegwan Dass	"
20.	" Bekul Chand	"
21.	" Jai Prakash	"
22.	" Jayen Kumar	"
23.	" Raj Pr...	"
24.	" Suresh ...	"
25.	" Girish ...	"
26.	" Chrothe ...	"
27.	" Shahnaz Khanam	S.S.C.
28.	Sh. Amilal	"
29.	" Durga ...	"
30.	" Sopi ...	"
31.	" Bokul ...	"
32.	" Sourj ...	"
33.	" Cm. Prakash s/o G.Ram	"
34.	" Pyralal s/o S.Ram	"
35.	" Dilip Chand	"
36.	" Vee Prakash	"
37.	" Hari Singh	"
38.	" Anisand	"
39.	" Bishamber Singh	"
40.	" Kishor Lal s/o G.Lal	"
41.	" Kishor Lal s/o K.Lal	"
42.	" Kishor Lal s/o M.Lal	"
43.	" Cm. Prakash	"
44.	" Ramesh Chand	"
45.	" Radhey Shyam s/o G.Ram	"
46.	" Sunder Pal	"
47.	" Suraj Pal	"
48.	" Amar Singh	"
49.	" Badley Singh	"
50.	" Deep Singh	"
51.	" ... Prakash	"
52.	" ... Singh	"
53.	" ...	"
54.	" ...	"
55.	" ...	"

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14

~~Para-9 (Para-8 of 98-99)~~

~~Para-9~~ Para 9 [Para 8 of 98-99]

PARA-12

Statement of Records

137/c
126

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347
73

registers/records have not been provided to
being maintained.

(b) Stock registers of the following Dispensaries:-

- a) Santampuri
- b) Mirzapuri
- c) Khatwarpuri
- d) Bakhat
- e) Beelampur
- f) Trilokpuri
- g) Yamuna Vihar

(g) Spouse information

- list enclosed

The above said registers may be maintained and provided to the Audit.

III
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324
60

- (26) Kailash Singh
- (25) Sunder Lal
- (26) Suraj Lal
- (27) Anurag
- (28) Badli Lal
- (29) Anurag
- (30) Anurag
- (31) Anurag
- (32) Anurag
- (33) Anurag

Page 26

26

198/c

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Para 10 (Para 19 99-02)

Para-19

125/c
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Para No. 1 (Ref Memo. No. 22 Dt. 12/7/2002)

Para 10 [Para 1 of 99-2002]

Rs. 96,962/-
Subject: Income Tax Rs. 1,29,964/- Plus S.Charge.

During the course of Audit of Calculations of Income Tax for the year 1999-2002 in respect of the Office of East Zone of Dte. of Health Services, Geeta Colony, Delhi, the following discrepancies were noticed:-

- i) Calculation sheets/statements of Income of various categories has not been prepared and if prepared these are incomplete.
- ii) Most of the sheets/calculations-statements has neither been signed by the official concerned nor by the DDO concerned.
- iii) The Income Tax Calculation sheets/ Statement of Income in respect of Medical Officers for the period 1999-2002, it reveals that all the statements are incomplete i.e. summary statement of Total emoluments (Pay + DA + CCA + NPA + OA + HRA + Conveyance Allowance, Transport allowance, AAA etc. and columns relating to deduction of GPF, UTGIES, Repayment of HBA-Advance, Income Tax etc. has not been filled up by the Dptt., as a result the correctness and genuineness of gross salary shown in first column of Main Sheet ascertain/moreover and no signature of the DDO on the Calculation Sheet. In the absence of complete data, non-authentication of calculation sheets, the Deptt. is advised / directed to complete all the calculation sheets and review the calculation sheets and recovery if any be affected after observing the Income Tax Rules & Regulations. The needful may be done and compliance shown to Audit.
- iv) The Income Tax Calculation Sheets/Statement of Income in respect of ANM /Lab. Asssts. for the year 2000-2001 has not been submitted, as a result the same could not be scrutinised / examined. The reasons for non-submission of the calculation sheets is to be explained to the audit. Needful be done and compliance be shown to audit.
- v) HRA rebate has been allowed on production of Rent receipts from the Landlord but the same rent receipts have not been accepted/authenticated by the DDO. In most of the cases address differs from the Service Book and records and there is no information regarding change of address in Office records. In the absence the rebate allowed by the DDO is not in order. The following recoveries may be affected from the officials concerned after due verification as per the details given below:-

a)	Sh. Bher: Prakash, Pharmacist - 1999-2000			
	Gross	1,45,383	Savings w/s 85	
	Less Transport A (-)	1,200	GPF	12,000
	Less S.D (-)	20,000	LIC	212
	Taxable Income	1,24,183	PLI	6,292
	Tax	12,636	PPF	25,000
	Less HRA Rebate	11,974	ULIP	13,000
	Payable Tax	1,862	UTCGES	360
	Already Paid	Nil	Total:	59,872
	To be paid	1,862		
	+ S/ch. As per rule			
		7000-2001		
	Gross	1,47,133	Savings w/s 85	
	Less Transport	1,200	GPF	12,000
	Less S.D (-)	20,000	UTCGES	360
	Taxable Income	1,25,933	PLI	6,292
	Tax	12,636	LIC	212
	Less HRA Rebate	12,000	PPF	25,000
	Payable Tax	2,252	ULIP	13,000
	Already Paid	Nil	Total:	60,092

Tax Recoverable: 2857 + 2511 + 3046 = 8413 + S/charge

124/c

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Tax Payable + S/ch as per rule	2,286	Restricted to	60,000
2001-2002			
Gross:	1,52,199	Savings u/s 88	
Less T.A (-)	1,200	UTCIES	360
Less S.D	25,000*	GPF	12,000
Taxable Income	1,25,199	PPF	28,000
Tax	14,200	LIC	440
Less 20% Rebate	12,000	ULIP	13,000
Tax Payable	2,200	PLI	6,292
Tax already Paid	Nil	Total:	60,092
Tax Recoverable + S/ch as per rule	2,200	Restricted to:	60,000

* Standard Deduction allowed Rs.30,000/- instead of Rs.25,000/- admissible
 Total Tax to be recovered: Rs.1,862 + 2286 + 2200 = Rs.6348 + Surcharge

b) Sh. Ram Kumar, Pharmacist 1999-2000

Gross:	1,33,821	Savings u/s 88	
Less T.A	1,200	GPF	12,000
Less S.D. (-)	20,000	UTCIES	360
Less u/s 80 G (-)	704	Total:	12,360
Taxable Income	1,11,917		
Tax	11,476		
Less 20% Rebate (-)	2,472		
Tax Payable	9,004		
Less tax already paid	6,150		
Tax Recoverable - S/charge	2,854		

2000-2001

Gross:	1,37,138	Savings u/s 88	
Less T.A (-)	1,200	GPF	12,000
Less S.D. (-)	20,000	UTCIES	360
Less u/s 80G	595	Total:	12,360
Taxable Income	1,15,343		
Tax	12,068		
Less 20% Rebate	2,472		
Tax	9,596		
Less tax already paid	7,085		
Tax Recoverable - S/charge	2,511		

2001-2002

Gross:	1,63,276	Savings u/s 88	
Less T.A (-)	1,200	GPF	12,000
Less S.D. (-)	25,000	UTCIES	360
Taxable Income	1,37,076	Total:	12,360
Tax	14,416		
Less 20% Rebate	2,883		
Tax	11,533		
Less tax already paid	8,625		
Tax Recoverable - S/charge	2,908		

Total Tax to be recovered: Rs.1,862 + 2286 + 2200 = Rs.6348 + Surcharge

123/c
 47
 43

c) Sh. B.S. Mehra, Ph. 1999-2000

Gross:	1,33,419
Less T.A. (-)	1,200
Less S.D. (-)	20,000
Taxable Income	1,12,209
Tax	11,440
Less 20% Rebate	7,736
Tax Payable	3,704
Tax Paid	748
Tax Recoverable	2,956
+ S/charge	

Savings w/s 88	
GPF	12,000
LIC	11,322
PPF	15,000
UTCIGIES	360
Total:	38,682

2000-2001

Gross:	1,36,516
Less T.A. (-)	1,200
Less S.D. (-)	20,000
Taxable Income	1,15,316
Tax	12,084
20% Rebate	8,736
Tax Payable	3,348
Tax paid	Nil
Tax Recoverable	3,348
+ S/charge.	

Savings w/s 88	
GPF	27,000
UTCIGIES	360
LIC	11,322
PPF	5,000
Total:	43,682

2001-2002

Gross:	1,42,840
Less T.A. (-)	1,200
Less S.D. (-)	30,000
Taxable Income	1,11,640
Tax	11,128
Less 20% Rebate	10,536
Tax paid	Nil
Tax Recoverable	592
+ S/charge	

Savings w/s 88	
UTCIGIES	360
GPF	36,000
PPF	5,000
LIC	11,322
Total:	52,682

Total Tax Recoverable : Rs. 2956 + 3348 + 592 = Rs. 6896 + Surcharge.

d) Sh. Budh Pal Singh, Ph. 1999-2000

Gross:	1,23,598
Less T.A. (-)	1,200
Less S.D. (-)	20,000
Taxable Income	1,02,398
Tax	9,460
Less 20% Rebate	2,872
Tax Payable	6,608
Less Tax Paid	3,512
Tax Recoverable	2,696
+ Surcharge	

Savings w/s 88	
GPF	14,000
UTCIGIES	360
Total:	14,360

2000-2001

Gross:	1,25,819
Less T.A. (-)	1,200
Less S.D. (-)	20,000
Taxable Income	1,04,619
Tax	9,224

Savings w/c 88	
GPF	24,000
UTCIGIES	360
Total	24,360

129/c

104
65
92
118

Less 20% Rebate	4,872
Tax Payable	5,052
Tax paid	2,755
Tax Recoverable	2,297
+ Surcharge	

2001-2002

Gross:	1,31,379	Savings u/s 88	
Less T.A. (-)	1,200	GPF	
Less S.D. (-)	30,000	UTCGIES	360
Taxable Income	1,00,179		
Tax	9,036		
Less 20% Rebate	6,212		
Tax payable	2,724		
Tax paid	245		
Tax Recoverable	2,479		

Total Tax Recoverable : Rs. 2696 + 2297 + 2479 Plus Surcharge.

e) Sh. H.S. Beni, Ph 1999-2000

Gross:	1,33,821	Savings u/s 88	
Less T.A. (-)	1,200	GPF	25,600
Less S.D. (-)	20,000	UTCGIES	360
Taxable Income	1,12,621	LIC	4,315
Tax	11,524	Total:	30,275
Less 20% Rebate	6,051		
Tax Payable	5,469		
Tax paid	1,119		
Tax Recoverable	4,350		
+ Surcharge			

2000-2001

Gross:	1,37,138	Savings u/s 88	
Less T.A. (-)	1,200	GPF	36,000
Less S.D. (-)	20,000	UTCGIES	360
Taxable Income	1,15,938	LIC	6,019
Tax	12,200	Total:	42,379
Less 20% Rebate	8,476		
Tax Payable	3,724		
Tax paid	Nil		
Tax Recoverable	3,724		
+ Surcharge			

2001-2002

Gross:	1,43,276	Savings u/s 88	
Less T.A. (-)	1,200	GPF	36,000
Less S.D. (-)	30,000	UTCGIES	360
Taxable Income	1,12,076	LIC	6,019
Tax	11,216	Total:	42,379
Less 20% Rebate	8,476		
Tax Payable	2,740		
Tax paid	Nil		
Tax Recoverable	2,740		
+ Surcharge			

12/1/c
HS

Total Tax Recoverable : Rs. 4350 + 3724 + 2740 = Rs.10,814 Plus surcharge.

Sh. Dhand Ram Singh, Ph. 2000-2001

Gross:	1,01,756	Savings u/s 88	
Less T.A (-)	1,200	LIC	4,688
Less S.D. (-)	20,000	Ins.	160
Taxable Income	80,578	Total:	4,848
Tax	5,116		
Less 20% Rebate	970		
Tax Payable	4,146		
Tax paid	Nil		
Tax recoverable	3,176		
+ Surcharge			

2001-2002

Gross:	1,11,287	Savings u/s 88	
Less T.A (-)	1,200	LIC	8,288
Less S.D. (-)	30,000	UTCGIES	360
Taxable Income	80,087	GPF	3,600
Tax	5,018		
Less 20% Rebate	2,450		
Tax Payable	2,568		
Tax paid	Nil		
Tax Recoverable	2,568		
+ Surcharge			

Total Tax Recoverable: Rs.3176 + 2568 = Rs.5744 Plus Surcharge.

Sh. Praveen Kr. Gupta, Ph. 1999-2000

Gross:	1,22,801	Savings u/s 88	
Less T.A (-)	1,200	GPF	12,000
Less S.D. (-)	20,000	UTCGIES	360
Taxable Income	1,02,601	LIC	3,462
Tax	9,320	Total:	15,822
Less 20% Rebate	3,164		
Tax Payable	6,356		
Tax paid	2,068		
Tax Recoverable	4,288		
+ Surcharge			

2000-2001

Gross:	1,26,028	Savings u/s 88	
Less T.A (-)	1,200	GPF	24,500
Less S.D. (-)	20,000	UTCGIES	360
Taxable Income	1,04,828	LIC	3,462
Tax	9,986	Total:	28,322
Less 20% Rebate	5,664		
Tax Payable	4,322		
Tax paid	Nil		
Tax Recoverable	4,322		
+ Surcharge			

Total Tax Recoverable : Rs.4288 + 4322 = Rs.8610 Plus surcharge.

Sh. M.L. Sharma, Ph. 2001-2002

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Total Tax Recoverable : Rs. 4330 + 3724 + 2740 = Rs. 10,814 Plus surcharge.

0) Sh. Dhani Ram Singh, Ph. 2000-2001

Gross:	1,01,756	Savings w/s 88	
Less T.A. (-)	1,200	LIC	4,688
Less S.D. (-)	20,000	Ins.	160
Taxable Income	80,578	Total:	4,848
Tax	5,116		
Less 20% Rebate	970		
Tax Payable	4,146		
Tax paid	Nil		
Tax recoverable	3,175		
+ Surcharge			

2001-2002

Gross:	1,11,267	Savings w/s 88	
Less T.A. (-)	1,200	LIC	6,208
Less S.D. (-)	30,000	UTCIGIES	360
Taxable Income	80,067	GPF	3,600
Tax	5,018		
Less 20% Rebate	2,450		
Tax Payable	2,568		
Tax paid	Nil		
Tax Recoverable	2,568		
+ Surcharge			

Total Tax Recoverable: Rs. 3176 + 2568 = Rs. 5744 Plus Surcharge.

0) Sh. Praveen Kr. Gupta, Ph. 1999-2000

Gross:	1,23,801	Savings w/s 88	
Less T.A. (-)	1,200	GPF	12,000
Less S.D. (-)	20,000	UTCIGIES	360
Taxable Income	1,02,601	LIC	3,462
Tax	9,520	Total	15,822
Less 20% Rebate	3,164		
Tax Payable	6,356		
Tax paid	2,068		
Tax Recoverable	4,288		
+ Surcharge			

2000-2001

Gross:	1,26,020	Savings w/s 88	
Less T.A. (-)	1,200	GPF	24,500
Less S.D. (-)	20,000	UTCIGIES	360
Taxable Income	1,04,820	LIC	3,462
Tax	9,986	Total	28,322
Less 20% Rebate	5,664		
Tax Payable	4,322		
Tax paid	Nil		
Tax Recoverable	4,322		
+ Surcharge			

Total Tax Recoverable : Rs. 4288 + 4322 = Rs. 8610 Plus surcharge.

ii) Sh. M.L.S. Gupta, Ph. 2000-2001

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Gross	1,35,490	Savings w/s 88	
Less T.A (-)	1,200	GPF	6,000
Less S.D (-)	20,000	UTC GIES	360
Taxable Income	1,14,290	Total:	6,360
Tax	11,860		
Less 20% Rebate	1,272		
Tax Payable	10,588		
Tax paid	7,490		
Tax Recoverable	3,098		
+ Surcharge			

i) Smt. Neelam Sachdeva, Ph 1999-2000

Gross:	1,41,401	Savings w/s 88	
Less T.A (-)	1,200	GPF	48,000
Less S.D (-)	20,000	UTC GIES	360
Taxable Income	1,20,201	Total:	48,360
Tax	13,040		
Less 20% Rebate	2,608		
Tax Payable	10,432		
Tax paid	7,100		
Tax Recoverable	3,332		
+ surcharge			

j) Sh. Prem Singh, Ph 2001-2002

Gross:	1,43,276	Savings w/s 88	
Less T.A (-)	1,200	UTC GIES	360
Less S.D (-)	30,000	GPF	36,000
Taxable Income	1,12,076	LIC	5,138
Tax	11,210	Total:	41,498
Less 20% Rebate	2,242		
Tax payable	8,968		
Tax paid	930		
Tax Recoverable	8,038		
+ Surcharge			

k) Sh. Ram Prasad Sharma, Ph 2001-2002

Gross	1,62,225	Savings w/s 88	
Less T.A (-)	1,200	UTC GIES	360
Less S.D (-)	25,000	GPF	42,000
Taxable Income	1,36,025	LIC	24,200
Tax	16,200	ULF	1,000
Less 20% Rebate	3,240	Total Restricted	67,560
Tax Payable	12,960		
Tax paid	10,000		
Tax Recoverable	2,960		
+ Surcharge			

Sh. Ram Prasad Sharma, Ph 2001-2002

Gross

Less T.A (-)

Less S.D (-)

Taxable Income

Tax

Less 20% Rebate

Tax Payable

Tax paid

Tax Recoverable

+ Surcharge

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Less T.A. (-)	1,200	UTCGIES	360
Less S.D. (-)	30,000	GPF	6,000
Taxable Income	1,10,545	LIC	11,040
Tax	11,110	PPF	20,000
Less 20% Rebate	7,480	Total:	37,400
Tax payable	3,630		
Tax paid	1,428		
Tax Recoverable + Surcharge	2,202		

m) Sh. Gazinder Pal, S.I. 2001-2002

Gross:	1,22,151	Savings w/s 88	
Less T.A. (-)	1,200	UTCGIES	360
Less S.D. (-)	30,000	GPF	26,000
Taxable Income	90,951	Total:	26,360
Tax	7,190		
Less 20% Rebate	5,272		
Tax Payable	1,918		
Tax paid	Nil		
Tax Recoverable + Surcharge	1,918		

vi) Rebate w/s 30 of Income Tax should be allowed on supporting documents i.e. LIC, PPF, NSCs etc but the DDO has allowed rebate on incomplete documents. In some cases rebate allowed for minor children/ family members but necessary certificate has not been recorded. If spouse is employed no undertaking has been recorded regarding rebate facility from his/her office. In all such type of cases necessary certificate should be recorded by the official concerned before allowing rebate by DDO. Hence rebate allowed are not permissible as per detail :-

a) Sh. Suraj Pal Singh, Ph. 1999-2000

Gross:	1,48,932	Savings w/s 88	
Less T.A. (-)	1,200	GPF	27,000
Less S.D. (-)	20,000	UTCGIES	360
Less w/s 80 G	396	LIC	6,175
Taxable Income	1,27,336	Total:	33,535
Tax	14,466		
Less 20% Rebate	6,707	REBATE DISALLOWED ON	
Tax Payable	7,759	LIC 12135065	2,619
Less Tax paid	6,575	LIC 120907720	3,295
Tax Recoverable + Surcharge	1,184	(Sh. C.J. Singh)	
		Total:	5,914

b) Sh. Ashok Kr. Gupta, Ph. 2001-2002

Gross:	1,42,484	Savings w/s 88	
Less T.A. (-)	1,200	UTCGIES	360
Less S.D. (-)	30,000	GPF	17,200
Taxable Income	1,11,284	LIC	15,457
Tax	11,128	Total:	33,017
Less 20% Rebate	7,700	REBATE DISALLOWED ON	
Tax Payable	3,428	LIC	4,472
Less Tax paid	1,740		

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Smt. Rita Rani, ANM 1999-2000

Gross	1,03,965
Less T.A. (-)	1,200
Less S.D. (-)	20,000
Less u/s 80 G.	543
Taxable Income	82,225
Tax	5,446
Less 20% Rebate	1,272
Tax Payable	4,174
Tax paid	Nil
Tax Recoverable + Surcharge	4,174

Savings u/s 86	
GPF	6,000
UTC/GIES	360
Total:	6,360

REBATE DISALLOWED ON
NSC 21,000
(Sh. Yogesh Kr.)

Smt. Mariamma K.L., ANM 1999-2000

Gross:	1,11,735
Less T.A. (-)	1,200
Less S.D. (-)	20,000*
Less u/s 80 G.	587
Taxable Income	69,948
Tax	6,990

Savings u/s 88	
GPF	18,000
UTC/GIES	360
HBA Repayment	3,468
Total:	21,828

Less 20% Rebate	4,366
Tax Payable	2,624
Tax paid	Nil
Tax Recoverable + Surcharge	2,624

Rebate Disallowed on HRA because

1. Rent receipt not authenticated by the DDO
2. No supporting documents
3. Repayment of HBA Allowed by the office. HBA was allowed in the year 1989 from DSMD
4. *The S.D. deduction allowed Rs. 20,000 instead of Rs. 25,000 Already granted, Gross being More than Rs. 1 Lakh

Smt Rachel P.M., L.A. 1999-2000

Gross:	1,07,838
Less T.A. (-)	1,200
Less S.D. (-)	20,000*
Less u/s 80 G.	479
Taxable Income	86,159
Tax	6,232
Less 20% Rebate	3,592
Tax Payable	2,640
Tax paid	Nil
Tax Recoverable + Surcharge	2,640

Savings u/s 85	
GPF	17,600
UTC/GIES	360
Total:	17,960

Remarks: HRA disallowed because Rent receipt has not been authenticated by the DDO nor supporting document of residence attached
* The S.D. allowed by the Deptt is Rs. 25,000, whereas it should be Rs. 20,000

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ii) Rebate allowed on H.B.A. From the scrutiny of the record of Income Tax, it is revealed that the following officials have been allowed rebate on repayment of HBA e.g.

1. Sh. Rajesh Kr. Chauhan, Ph.
2. Sh. Gyanender Sharma, Ph.
3. Sh. Avdesh Kumar, Ph.

The Deptt. is directed to clarify whether the officials had intimated to office or sought prior permission for purchase of House/ Immovable property under C.C.S. (Conduct) Rules. If not the rebate allowed is not permissible.

Similar type of other cases if any among the Staff may be reviewed and necessary action be taken after due verification. Necessary recovery be affected in above as well as other cases. Needful may be done and compliance shown to the audit.

vii) The Calculation sheets in r/o Medical Officers, 1999-2000, 2001-2002 may be completed and reviewed and necessary recovery affected if any Income Tax Calculation sheet for the year 2000-2001 in r/o ANMs & Lab. Asstts. May be got traced and recovery affected, if any.

The needful in all the cases mentioned above and similar cases if any be reviewed and needful may be done and compliance be shown to the audit after due verification.

Para 11 (Para 3 of 99-2002)

Para 10 (10)

Para 11 (Para 3 of 99-2002)

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Para No. 3 (Ref. Memo. No. 7 Dt. 24/1/2002)

SUB: Reimbursement of Medical Claims - Rs. 1,40,773/-

During the course of Test Check of the Reimbursement of Medical Claims of the Office CMO East Zone for the period 1999-2000, 2000-2001, 2001-2002 the following irregularities were noticed:-

(i) Treatment from outside the Delhi Govt. Hospitals/Dispensaries:- All the Medical treatment should be taken from Delhi Govt. Hospitals/Dispensaries and no treatment is available than it should be referred to other hospital of Central Govt. or other authorised Hospitals and reimbursement of those cases should be made only after the concurrence of Competent Authority But the same has not been followed and payment has been reimbursed at the level of H.C.O. which is not permissible. The following are such type of cases:-

(a) Sh. Madan Singh, N.O.

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 404/6-9-2001	120/-	Narender Mohan Hosp., Ghaziabad
2.	895/2-12-2001	2/-	- do -

No information received/available regarding employment of the spouse of the above official.

(b) Dr. H.C. Biswas, Ophthalmologist

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 482/1/2001	8013/-	Dr. Rajender P.d. Eye Centre, AIIMS
2.	MB 838/3/2000	10530/-	- do -

(c) Sh. Narech Singh, O.P.D.

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 651/13-1-2000	621/-	IHRAS
2.	MB 1000/24-3-2001	1131/-	- do -

(d) Sh. Suraj Mohan Singh, Pharmacist

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 785/16-2-2000	1638/-	IHRAS
2.	MB 837/6-3-2000	833/-	- do -
3.	MB 894/27-3-2000	5587/-	- do -
4.	MB 947/15-3-2001	1083/-	- do -
5.	MB 946/15-3-2001	1993/-	- do -
6.	MB 429/11-2-2001	853/-	- do -
7.	MB 896/7-12-2001	1245/-	- do -
8.	MB 973/1-3-2002	588/-	- do -

(e) Sh. C.M. Mittal, Pharmacist

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 402/6-3-2001	550/-	INMAS, Lucknow Rd., Timarpur

(f) Dr. Kishore Goyal, Eye Sp.

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 973/1-3-2002	772/-	RML Hosp. Referred by GTBH

(g) Sh. V.S. Dhillon, Pharmacist

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 1026/14-3-2002	211/-	INMAS for treatment of Mother, Bill amounting to Rs. 211/-

No family details available, no spouse information in the absence of family details, Mother's dependency is in question.

(h) Sh. Banarsi Dass, O.P.D.

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 1086/19-3-2002	4480/-	Dr. R.P. Eye Centre, AIIMS

Spouse employed in MCD, no certificate regarding reimbursement from spouse, in respect of Medical Claims.

(i) Dr. Rajesh Kumar, CMO

S.No.	Bill No./Date	Amount (Rs.)	Name of Hospital
1.	MB 1135/28-3-2002	12880/-	Hindu Rao Hospital, Delhi (MCD)

In all the above cases sanction from the Competent Authority was to be obtained but the same has not been followed. The reasons for serious lapse is to be explained to audit and regularised is required from the Competent Authority. Such type of other cases be reviewed under intimation to Audit.

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Approval of Competent Authority. The officers/officials have gone for various Lab. Test/Other Tests from Private Institution for which reimbursement has been made without seeking the previous concurrence of the Competent Authority. In the absence, the claim made are not admissible. The details of such cases are as under:-

- (a) Dr. Kishore Govekar, Eye Spl.
Bill No. 832/6-3-2000 Rs. 8571/- Out of Rs. 8371/- Test from G.M.R. Institute Of Imaging & Research, MRI Scan Centre Vide Rect.No.1738 Dt.5-10-99, for Rs. 3000/-
- (b) Sh. Dinesh Sharma, Pharmacist
Bill No. 868/16-3-2002 Rs. 3320/- Treatment from LNJP, FNAC collection test for Rs. 300/- Test done from Sanjeev Medical Centre, Ram Nagar, Paharganj.
- (c) Sh. C.M. Mittal, Pharmacist
Bill No. 871/16-3-2000 Rs. 1354/- Treatment from GTBH but test of A.N.A. From Dr. Lal Path Lab. Pvt. Ltd. for Rs. 320/-
MB/402/6-2-2001 Rs. 550/- Test for Rs. 300/- from INMAS, Timarpur Vide Rect.No. 8160.
MB/1115/20-3-2002 Rs. 498/- Out of Rs. 200/- for treatment of father. No family detail has been accepted by the H.O.O. and no spouse information Available.
- (d) Hardeep Kaur, ANM
MB/899/4-2-2002 Rs. 4410/- GTBH, Room Rent for 3 days of Rs. 650/- for Private Room has not been reimbursed as per entitlement.
- (e) Sunil Kumar, Pharmacist
MB/971/1-3-2002 Rs. 2767/- Treatment from Guru Nanak Eye Centre. Contact lens for father were purchased from M/s Citi Eye OL Centre for Rs. 2400/-.
No family detail has been accepted by H.O.O. No spouse information available.
- (f) Hari Kishan, Pharmacist
Bill 1027/14-3-2002 Rs. 6997/- Treatment from LNJP. for mother. No certificate/dependency available in the record. No spouse information available.
- (g) Sh. Hari Prakash, Dental Hygienist
MB-535/19-10-2001 Rs. 336/- Treatment from Babarpur Dispy. for mother. No family detail available.
- (h) Dr. Kishore Govekar, Eye Spl.
MB-922/12-3-2001 Rs. 8569/- Treatment from RMLH and Lab test from Dr. Lal Path Lab. Comment Pl.
- (i) Dr. P.C. Sahu, CMO
MB-866/3-3-2001 Rs. 6955/- Treatment from LBSH but thyroid test from INMAS, Timarpur for Rs. 4000/-
- (j) Sh. M.L. Sharma
MB-1011/31-3-2001 Rs. 673/- Thyroid test from Delhi Diagnostic Centre, Krishna Ngr. No referral slip, No Cash memo.
- (k) Nitu Arya, Pharmacist
MB-871/3-3-2001 Rs. 900/- Test from Dr. Anand's Imaging Neurological Centre, Preet Vihar. Who referred the case to said organisation whereas the treatment is from Vivek Vihar Dispy.
- (l) Dr. Sarla Gupta
MB-724/12-1-2001 Rs. 18503/- Shanti Mukund Hosp., Vikas Marg, Delhi.

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- (m) Dr. P.K. Khedwal, ENT Spl.
MB-982/19-3-2001
MB-7477-12-2001
Rs.2500/- Treatment from LBSH Test from GMRI Inst. Of Imaging Research Centre.
Rs.7970/- Treatment from B.R. Hosp., Timarpur test for Rs.680/- from Dr.Lal Path.Lab., Connaught Place.
- (n) Dr. Praveen Kumar
MS-579/17-11-2000
MB-254/13-7-2000
Rs.2400/- Treatment from GTBH Test from Dr.Lal Path.Lab for Rs.900/-
Rs.1305/- Test from Capital Lab.&Diagnostic Centre, Krishna Ngr.
- (o) Dr. Renu Jain
MB-797/ 2001
Rs.19159/- Treatment from Kailash Hospital &Research Centre, Noida.
- (p) Dr. Koop Lal
MB-797/DL 2001
Rs.3000/- Test from Dr.Anand Imaging Centre, Preet Vihar.
- (q) Sh.Luv Kush, Dresser
MB-902/6-3-2001
Rs.7157/- Treatment from GB Pant Hosp. Test from Sun Imaging Centre, Har Govind Nagar, For Rs.1650/-.
- (r) Sh.Ram Briksh, NO
MB-85/9-5-2000
Rs.5000 Treatment from GTBH and test from DNMAS For Rs.5000/-.
- (s) Sh.Gokul Chand, NO
MB-626/8-12-99
Rs.1342/- Treatment from GB Pant Hosp., test from DNMAS, Timarpur for Rs.4000/-.
- (t) Dr. P.K. Khedwal, ENT Spl.
MB-675/99-2000
MB-1707-6-2001
Rs.4160/- Treatment from LBSH but test from Deewan Chand Satpal, KO Marg, New Delhi for Rs.4000/-.
Rs.5060/- Treatment from LBSH, Test from GMRI Inst. For Rs.4000/-.
- (u) Surender Singh
MB-478/1999
Rs.2712/- Treatment from GNEC, C.Lens purchased from City Eye O.Centre, New Delhi for Rs.2450/- for treatment of mother.

No dependency certificate /file available as the file have been sent to DHS.(HQ).

The reimbursement in above all the cases are not in order, the permission was to be sought from the Competent Authority, but has not been followed. The needful may be done otherwise the necessary recovery may be affected after due verification under intimation to the Audit.

(ii) No spouse information available.

In all the above cases and in the following cases, no spouse information is available to ascertain the reimbursement claim which is essential. e.g :-

- (a) Dr. Surender Singh
- (b) Dr. Jilje Devi
- (c) Smt. Rita Luthra, ANDM
- (d) Sh.S.M. Singh, PA
- (e) Smt. Rama Kohli, LA
- (f) Sh.Vijay Pal, NO
- (g) Sh.Gyan Chand, Dresser
- (h) Dr. C.M.Sahoo

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Similar type of other cases in which Medical claim Has been reimbursed may be reviewed under intimation to the Audit.
Permission for regularisation of all the Medical claims may be obtained from the competent authority and necessary recovery may be affected from the individual After due verification under intimation to the audit.

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Para 4

Para-12 (Para 4 of 99-02)

Para-12 (Para 4 of 99-2002)

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Para No. 1 (Ref Memo. No. 6 Dt. 21/6/2002)

Sub: O.T.A./PCA

While going through the record of DHS East Zone for the period 1999-2002 on test checks the following irregularities were noticed:-

- (i) The OTA Claim is to be on the prescribed Format that should be enclosed with the Bill as per OTA Rules.
- (ii) No proper sanction has been issued by the Competent Authority i.e. Head of Account, U.O. No. etc.
- (iii) OTA Claim of the Driver could not be scrutinized for want of Log Book.
- (iv) As per general instruction regarding payment of OTA issued by Delhi Admn. (Fin. Deptt.) Delhi, in 1977, Non-gazeted Staff are entitled 15 Hours p. per person, which has not been followed for examples below. The over-payment on this account to be recovered under intimation to the Audit.

<u>Sh. Amrit Lal, Peon:</u>		
	Sanction No. F9/105/DHS/4/3/735 Dt. 26-6-2000.	
	Bill No. DHS-OTA-225 Dt. 11-7-2000 for Rs. 2175/-	
<u>Period</u>	<u>Recovery of Hours</u>	<u>Amount</u>
9/9 to 4/2000	54 x 12.50	Rs. 675/-
	F.9/27/26-DHS/CT/9201-03 Dt. 8-3-2001	
	Bill No. 985/L/DHS-EZ Dt. 22-3-2001 for Rs. 1113/-	
<u>Period</u>	<u>Recovery of Hours</u>	<u>Amount</u>
11/2000 to 1/2001	44 x 12.50 =	Rs. 550/-
	F.9/27/96-DI-S/CT/HQ/16239 Dt. 16-3-2001	
	Bill No. OTA/174/DHS/EZ Dt. 7-6-01 for Rs. 1231/-	
<u>Period</u>	<u>Recovery of Hours</u>	<u>Amount</u>
7/2001 to 4/2001	53.5 x 12.50 =	Rs. 669/-
<u>Sh. Santeev Kumar, SI</u>		
	F.9/105/94/DHS/CT/HQ Dt. 10-10-2000	
	Bill No. 644/DHS Dt. 7-12-2000 for Rs. 2188/-	
1 May, 2000 to July 2000	130 x 12.50 =	Rs. 1625/-

Other similar cases be reviewed and compliance be shown to the Audit.

As per OTA Claims of the following officials Sh. Girish Joshi, Bhagwan Dass, Ram Babu, Jai Prakash N.O. etc. working in the Office of Health Minister, as per PCA Rules, PCA is allowed to attend Hospital duties etc. As the officials are working with Health Minister they are not entitled for PCA. The recovery of PCA may be made or reasons thereof, if any, may be elucidated to the Audit.

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~~Mem No. 45/2002~~ ~~Mem No. 45/2002~~
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Subject: Grant of P.C.A.

In continuation of the office Memo.No.6 dated 21-6-2002 (last para of the Memo.6) From the Test check / scrutiny of the records / Attendance Register, it reveals that staff posted in Office Group "C" and "D" are drawing Hospital Patient Care Allowance. In this reference attention is invited towards J. Director(Admn.) D.H.S(HQ) letter No.F.P.A./JDA/DHS/2000/22031-59 Dated 4-7-2001-H.P.C.A. is not admissible to Group "C" and "D" employees posted in all C.M.Os Office under various Zones of D.H.S. and D.H.S.(HQ).

C.M.O. Incharge (East Zone) to ensure strict compliance of the above order and recovery from the effected officials be made under intimation to the Audit.

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Para-13 (Para 69 99-02)

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(Ref. Memo. No. 9 Dt. 25/6/2002)

Para 13 [Para 69 99-2002]

SUB: L.T.C.:-

During the course of Test Check in respect of DHS East Zone, during the period of Audit 1999-2002, in respect of LTC THE following irregularities were noticed:-

(i) No spouse information / Family details:

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While making claims for LTCs, the information regarding Employment of Spouse and Family details should be scrutinised but the same has not been followed. In several cases claim has been made for parents, mothers, sisters, brothers etc. but no information regarding dependency of them has been indicated in the Service Record. In the absence, the payment made for the claims is not in order. The following are such type of cases:-

- (DISTT) (a) Dr. Navin Kumar, Paed. Spl. Advance LTC Bill No.529 Dt. 21-10-99 for Rs.21010/- Adjustment Bill No.826 Dt.3/3/2000 for Rs.23350/- The officer has claimed for self wife, mother and son from Delhi to Chennai and back. No information regarding Employment of spouse and mother's dependency is available in the record. Hence claim for Mother is in question. Hence the payment of Rs.3336/- regarding claim of mother is in question.
- (DISTT) (b) Dr. Arun Banerjee, LTC Advance Bill 63 Dt. 5-5-2000 for Rs.6130/- LTC Adjustment Bill 286 Dt. 15-7-2000 for Rs.7658/- No Certificate of spouse is available, no family detail is available in S/Book.
- (c) Dr. Amit Kr. Mandal. LTC 81 Dt. 9-5-2000 for Rs.6080/- No family detail is available in the S/Book as well as spouse information.
- (d) Dr. C.M. Sahoo. LTC Adv. Bill 97 Dt. 12-9-2000 for Rs.46476/- LTC Adjustment Bill 362 Dt. 1-9-2000 for Rs.51640/- No Certificate of spouse is available, no family detail is available in S/Book. Sh. J.B. Sharma, Ph. LTC Bill 852 Dt. 14-3-2000 for Rs.5527/- and has been claimed for mother, there is no spouse / dependency certificate to ascertain the claim. Hence payment for Rs.1579/- is in question.
- (e) Dr. K.C. Panda LTC Bill No. 786 Dt. 16-2-2000 for Rs.56214/- LTC Adjustment Bill 912 Dt. 31-3-2000 for Rs.60080/- The mother traveled from Delhi to Bhavneshwar. No dependency certificate / family detail / spouse information is available to ascertain the claim. Hence the claim for mother is in question. The dependency of son named Kasha Madhav Panda-28 yrs. is also in question. No Certificate regarding non-employment of son / dependency is available in the record. Hence 2 tickets of onward journey for Rs.10410/- and one ticket for return for Rs.5205/-, total comes to Rs.15,615/- need clarification from the office. Similar cases be reviewed under intimation to the Audit.

(ii) Penal Interest:

- (a) Dr. S. Banerjee: The above officer had taken an advance for 32100/- vide Bill No. 54 Dt. 25-4-2000 from New Delhi to Calcutta and back and has submitted Adjustment Bill for Rs.35,380/- vide Bill No. 251 Dt. 13-7-2000. No certificate regarding employment of spouse has been recorded. No service record relating to Dr. Banerjee is produced to the Audit.

Similar type of cases be reviewed under intimation to the Audit. Needful in all the the cases to be rectified and reported to the Audit.

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Para-14 (Para 7 of 99-02)

108/c
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Para-13

Para-13

Para 14 [Para 7 of 99-2002]

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~~Para No. 7 (H.F. Memo. No. 5 Dt. 2/6/2001)~~

Sub: Payment of Washing Allowance to the Paramedical Staff of Hospitals and Dispensaries under Directorate of Health Services who are entitled to Uniform

Reference: letter No.F.1419190-PCA/dt. 12-12-2000 of M/O Personnel & Pensions, Govt. of India and its endorsement of letter No.F.2/17/2001/6AD/CTB/2782 Dt. 6/6/2001/GAD/CTB/2782 Dt. 6/6/2001 of GAD Deptt., Govt. of Delhi and letter No.F1/42/PHC/M&PH/98/Vol. III / 2109-2124 dt. 11-9-2001 and its endorsement No.F.1/142/PHC/TRC/2001/1029-35 Dt. 8/6/2001 of M&PH Deptt., Govt. of Delhi, Washing Allowance @ Rs.85/-pm is admissible only to Group 'C' & 'D' categories of Paramedical employees not belonging to common categories.

The Group 'D' employees have been posted as per details:

S.No.	Name	Designation of Official
1.	Smt. Un. Kumari	W/Attendant
2.	Sh. Anand Pal	W/Attendant
3.	Sh. Yash Pal	Nursing Orderly
4.	Sh. Arun Dutt	NO/Peon/Attendant/
5.	Smt. Manica Kumari	Messenger/Peon
6.	Sh. Daya Ram	Dresser

Reference of washing allowance drawn and paid to staff of CMO East Zone as per details:-

S.No.	Bill & Date	Amount (Rs.)	Rate of W.A. (Rs.)	Period
1.	APB/301 Dt. 8-8-01	70/-	@ 85/-	6/2001
2.	APB/302 Dt. 8-8-01	910/-	@ 85/-	6/2001
3.	APB/303 Dt. 8-8-01	210/-	@ 85/-	6/2001
4.	APB/831 Dt. 11-1-02	640/-	@ 15/-	8/97 to 5/2001
5.	APB/830 Dt. 1-1-02	2070/-	@ 15/-	5/2001
6.	APB/849 Dt. 15-1-02	42352/-	@ 85/-	8/97 to 5/2001
7.	APB/863 Dt. 25-1-02	690/-	@ 15/-	- do -
8.	APB/858 Dt. 15-1-02	8970/-	@ 15/-	- do -
9.	APB/824 Dt. 4-1-02	2046/-	@ 15/-	9-10-95 to 30-9-2001
10.	APB/370 Dt. 5-9-01	910/-	@ 85/-	6/2001
11.	APB/377 Dt. 5-9-01	70/-	@ 85/-	6/2001
12.	APB/824 Dt. 4-1-02	2046/-	@ 15/-	10/95 to 7/97
			@ 30/-	8/97 to 5/01
			@ 85/-	6/01 to 9/01
13.	APB/849 Dt. 25-1-01	42352/-	@ 15/-	8/97 to 5/01
14.	APB/863 Dt. 15-1-01	690/-	@ 15/-	8/97 to 5/01
15.	APB/378 Dt. 5-9-01	4550/-	@ 85/-	6/01

From the above, it is clear that the Office of CMO East Zone has paid Washing Allowance @ Rs.15/-pm, Rs.30/-pm, and Rs.85/-pm by deeming the employees as common and uncommon category both. The payment of Rs.85/-pm is admissible to all group 'C' and 'D' Paramedical employees not belonging to common categories hence payment made is not in order. The authority is required to make necessary recovery from the officials from those who are not under common categories, under intimation to the audit, as per circulars/orders quoted above.

The needful may be done and compliance shown to Audit.

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Para-15 (Para 8 of 99-02)

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101

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Para-14
Para 14

Para 15 (Para 8 of 99-2002)

~~Para No. 8 (Part Memo No. 11 Dt. 9/6/2002)~~

SUB: Conveyance Allowance to C.H.S. Officers

During test check of the record of DHS East zone in respect of Grant of Conveyance Allowance to CHS Officers under N.C.T. of Delhi during the period of Audit, almost all the Medical Officers are drawing Conveyance Allowance from the Office. A few instances are:-

1. Dr. R.P. Mishra, CMO
2. Dr. Adarsh Kumar, CMO
3. Dr. C.M. Sahoo, CMO
4. Dr. T. Sita Rama Rao, CMO
5. Dr. Rajender Prasad, SMO

Reference letter No. F.A-27023/2/87/CHS-V/ Dated 1-11-87 and 2-11-89 of the Under Secy., Govt. of India and its endorsement No. F.70428/98-H&FW Dtd 2-2-99 of O.S.D. (Health) Govt. Of Delhi and its endorsement No. 1/110/99-DHS/Estt. (HQ) 7072-83 Dtd 1912-99 of C.M.O. (HQ)/DHS through which some instructions have been issued for Payment of Conveyance Allowance admissible to C.H.S. Officers working in Govt. of Delhi. The conveyance claims Bills could not be scrutinised due to non-submission of relevant files and record by the office.

Hence it is pointed out that before sanctioning the claim of conveyance allowances, the Controlling Officer should verify whether the officer has intimated the purchase of the vehicle and the claim of the said vehicle only. Controlling Officer to ensure that the claim is being made as per instructions Laid down as per Govt. of India / Govt. of Delhi Circular.

Necessary clarification is required from the office, after needful being done.

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Para-16 (Para 99 99-02)

Para 16 [Para 99 99-2002]

106/C
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~~Para No. 9 (Ref Memo No. 15 Dr. 8/1/02)~~

SUB: Recovery on Account of Transport Allowance.

While scrutinizing the leave records it reveals that the following officers/officials remained on leave but the recovery of Transport Allowance has not been effected as the absence from duty exceeding 30 days due to leave. As per instruction the allowance will not be admissible during absence from duty exceeding 30 days due to leave of any kind. The detail is as under:-

Para-15
Para-15

S.No.	Name of Official	Period of Leave	No. of Days
1.	Dr. Seema Rani	2-1-2002 to 4-2-2002(E/L)	34 days
2.	Dr. Sunita Chhabra	24-5-99 to 24-6-99(E/L)	32 days
3.	Smt. Kumud, SI	3-3-99 to 2-6-99(E/L)	33 days
4.	Sh. Pritam Singh, Dresser	1-3-01 to 31-3-01(E/L)	31 days
5.	Sr. Durga Ram, SCC	27-2-01 to 29-4-01(E/L)	66 days
		23-4-02 to 2-6-02	56 days
6.	Smt. Satwati, SCC	15-11-99 TO 30-12-99(E/L)	46 days
		16-4-00 to 31-5-01(E/L)	46 days

The Transport Allowance may be recovered in the above cases after due verification under intimation to the Audit.

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Para-16

Para-17 (Para 119 99-02)

Para 17 [Para 119 99-20-2]

75 87 97 243

Para No. # (Ref Memo. No. 12 DL 1/7/92)

SUB: Reimbursement for Newspapers to CHS Officers at their residence.

Reference letter No. Z.16023/2/05-CHS V Dt. 24/7/98 of M/O H&F.W., Nirman Bhawan, Govt. of India and its endorsement No.F.7/1/28/48-H&FW Dt.7/7/99 of Addl. Secy. Health, H&FW Deptt., Govt. of Delhi and its endorsement No.F.1/Misc./99/PG/DHS/HQ/Estt./28047-67 Dated 12-7-99 of CMO(HQ)/HOO/DHS, the entitlement for reimbursement of newspapers to CHS Officer is as under :-

S.No.	Level of CHS Officer	Maximum No. of Indian Newspaper admissible
1.	Director General of Health Services	No limit
2.	Additional DGHS or equivalent	03
3.	Senior Administrative Grade	02
4.	Below Senior Administrative Grade .	01

The reimbursement of newspapers may be made by the respective Institutions /Organisation where CHS Officer is posted on production of bills/cash memo by the concerned officer. The officer will have to opt to either return the old newspapers or a deduction will be made from their reimbursement bill @ 15% for retaining the newspapers.

While scrutinising the records relating to reimbursement of newspapers of the Office of CMO E. at Zone, DHS, the following irregularities/short-comings were noticed:-

1. The cash receipt/bill for reimbursement of newspapers submitted by the officers should be verified from individual concerned and his/her name should be mentioned in the column sold to----- But the same has not been done. A few instances are as under:-

- (a) Bills related to Dr. S.C.Pradhan, CMO
- (b) Bills related to Dr. C.P.Munjal, CMO
- (c) Bills related to Dr. Kavita Gupta
- (d) Bills related to Dr. Prashant Singh

2. It is deemed that newspaper hawkers raise the monthly bill for the newspapers supplied to customers. The quarterly bill /six mothly bill / yearly bill submitted by the medical officers are not in order. A few cases are as under:-

S.No.	Bill NO. & Date	Amount (Rs.)	Bill related to
1.	CB/127/27-3-02 1/10/00 to 31/12/01 (Quarterly Bill)	1929/-	Dr. Kavita Gupta
2.	- do - 1/11/00 to 31/3/01 (Quarterly Bill) (for Rs. 634/-)	1775/-	Dr. Kailash Hazarika

The newspaper broker of Dr. C.P. Munjal has issued cash memo for reimbursement of newspaper of M/s S.K. Associates, Property Dealer, 93, Bahubali Enclave, Delhi 110092 which does not indicate the name of newspaper hawker and its address. A few instances are as under

S.No.	Bill No. & Date	Amount (Rs.)	Remarks
1.	CB/107/14-3-02	231/-	Also no rubber stamp of Newspaper hawker showing Name & Address.
2.	CB/107/3-12-02	406/-	
3.	CB/107/3-10-01	246/-	

The reasons are to be explained to Audit

The newspaper broker generally supply newspaper to various customers and issue cash

Receipts

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memo accordingly. That the A.V. Vard Newspaper Agency, 943, Ashok Nagar, Delhi-110093 has issued cash Memo to Dr. Rajender Prasad in a sequence for the different months as per detail:-

<u>S.No.</u>	<u>Receipt No. & Month</u>	<u>Amount</u>
1.	1160/31-8-99	Rs. 155/-
2.	1161/30-9-99	Rs. 150/-
3.	1162/31-10-99	Rs. 155/-
4.	1170/31-1-2000	Rs. 155/-
5.	1179/30-4-2000	Rs. 150/-
6.	1180/31-5-2000	Rs. 155/-
7.	1193/1-3-2001	Rs. 140/-

Receipt No. 1181 to 1194 from the month 1-6-2000 to 28-2-2001 respectively in a sequence.

The necessary clarification are required from the office. The necessary action be taken and all the above clarification be explained to the Audit.

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Para 17 (17)
~~Para 18~~ (Para 13 of 99-02)

14
23
25/7/02
18

Para-17

Para 18 [Para 13 of 99-2002]

~~Para 13 (Memo No 19 dt 10/7/2002)~~

Special Increment for undergoing sterilization operation thereof - in r/o Smt. Kurun Lata, Ph.

While going through the record supplied to the Audit for the period 1999-2002 by DHS, East Zone Delhi, it reveals that Bill No. FPA- 920 Dt. 12-3-2001 amounting to Rs. 10,241/- was raised for payment of Special increment for undergoing Sterilization operation. The sanction for grant of Special Pay was allowed Vide order No.25 dated 1-2-2001 (letter No.F.5/32/82/DHS/Estt./EZ/655 dated 1-2-2001 of CMO(EZ), DHS). The date of operation is 26-6-89. As the claim is approximately 12 years old and sanction issued after a lapse of approximately 12 years later, hence the claim must be investigated by the Competent Authority as per GFR 82-53 but the sanction has been issued with the approval of Director of health Services, who is not competent in this case.

As per GFR-83, Claims which are 6 (six) years old should be entertained and paid after precheck, if all supporting records are available and there are valid reasons for its non-submission in time. Where relevant records are not available prior approval of the Govt. Hence the above case requires from the competent authority for its regularisation. Needful be done and compliance be shown to audit.

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Para 18

Para 19 (para 14 of 99-02)

Para 19 (para 14 of 99-2002)

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96

Para-18

Para No. 4 (Ref. Memo. No. 5 DL 11/2002)

SUB. Medicine Stock Register.

While scrutiny the records of Office of CMO (East Zone), DHS, relating to various dispensaries, in the Zone, the following irregularities were noticed:

1. Medical Officer /c of dispensaries have not initialized each and every entry in the medicine stock register both in main stock and sub stock medicine register, instead of it, the entire page has been initialized as one, which is not in order. A few instances are:-

- a) Dispy. Seelampur Page 23,60,64-67,162,184,243,270-278,290-299
- b) Dispy. Jagatpuri 1999-00: Pages 6,23,24,136
2000-01: Pages 84,187
2001-02: Page 64,207,334
Page 49,55,63,67,97,123
- c) Geeta Colony Vaccination record
- d) Dispy. Mukesh Nagar 1999-00: Page 10,42,92,102
2000-01: Page 30,39,40,104
2001-02: Page 33,83,119,122
Page 15,26
- e) Dispy. Johripur

2. Cutting /overwriting should be generally avoided, but if made, it must be authenticated by "Red Ink Entry" but the same has not been done. A few instances are as under:-

- i) Dispy. Seelampur Page 23,25,51,97,132,138
- ii) Dispy. Geeta Colony Page 22,26,51,56,59,90,103
- iii) Dispy. Jagatpuri 1999-00: Page 6,11
2000-01: Page 23,61,304
2001-02: Page 83,157,162
- iv) Dispy. Trilokpuri 2001-02: Page 135,183,238,242
- v) Dispy. Raghubarpura

3. No Certificate recorded in medicine Stock Register regarding paging and No. of paging have been done. A few instances are:-

- i) Dispy. Seelampur
- ii) Dispy. Geeta Colony
- iii) Dispy. Arvind Nagar, Ghonda
- iv) Dispy. Mukesh Nagar

4. Medicine Stock Register and General Stock Register for consumable /non consumable stock items should be separate but all the dispensaries who submitted record, it reveals that no separate register has been prepared. A few instances are:-

- i) Dispy. Jagatpuri
- ii) Dispy. Arvind Nagar, Ghonda
- iii) Dispy. Trilokpuri
- iv) Dispy. Raghubarpura
- v) Dispy. Mukesh Nagar
- vi) Dispy. Mandawali Fazilpura

5. Some dispensaries did not produce the Main Indent Book (i.e. Issuance of indent from CPA), in the absence the records could not be examined. A few instances are:-

- i) Dispy. Arvind Nagar, Ghonda
- ii) Dispy. Mandawali Fazilpura
- iii) Dispy. Mukesh Nagar
- iv) Dispy. Kalyan Vas

6. Some dispensaries did not submit/provide the Sub stock register/indent book for sub stock, from Dispy. to sub stock, in the absence of which record could not be examined. A few instances are:-

- i) Dispy. Mukesh Nagar
- ii) Dispy. Kalyan Vas
- iii) Dispy. West Jyoti Nagar

7. No Physical Verification of Medicines have been made in r/o following dispensaries:-

101/c
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- i) Dispy. Seelampur
- ii) Dispy. Arvind Nagar, Ghonda
- iii) Dispy. Trilokpur

The record of some dispensaries which was asked to produce for scrutiny/examination did not submit to audit, as a result, the correctness of record is in question:

- i) Dispy. Bhoja Nath Nagar
- ii) Dispy. Kalyan Vas
- iii) Dispy. Karkardooma
- iv) Dispy. Mauipur
- v) Dispy. Sonis Camp
- vi) Dispy. Suraj Mal Vihar
- vii) Dispy. Feroze Gandhi H.C.

The Dispy. Geeta Colony returned to Mukesh Nagar as per detail:-

- Tab. Paracetamol
- i) 2000 Nos. on 12-6-2000) Ref. Page No. 157 of Medicine Stock Register, No
- ii) 2000 Nos. on 31-7-2000) formal receipt from Dispy. Mukesh Nagar.

10. The column of Medicines Stock Register has not been filled as per format of Medicine Stock Register. A few instances are:-

- i) Dispy. Jagatpuri
- ii) Dispy. Johripur

11. The medicines indented from Main Store of DHS, i.e. from CPA) could not be scrutinized, due to non-submission/non production of record which was asked to be produced vide letter No. 18/6/2002. The needful may be done and compliance be shown to audit. The above clarifications are required from the office.

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~~Para 19~~ Para 19
Para 20 (Para 15 of 99-02)

Para 20 (Para 15 of 99-2002)

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25/6

Para-19

Para No. 15 (Ret. Membr. No. 20 Dt. 10/7/70)

SUB: Verification and communication of qualifying service after 25 years of service or 5 years before retirement.

As per Rule 32 of C.C.S. (Pension) Rule -1972 record with O.M.18/EV/6/65 Part V Dated 24.6.66, the verification of service of the Govt. Servant should be completed on Completion of 25 years or 5 years before date of retirement from the concerned PAO and a Certificate in the prescribed form issued to the employee. During the course of Audit it is revealed that the same verification has not been done in respect of 96 officers/officials of this Div. of Health Services-East Zone, Geeta Colony, Delhi (List attached), the same have to be done from PAO concerned and a Certificate should be issued to the employee to this effect. Compliance be shown to the Audit and similar cases may also be reviewed accordingly.

OFFICERS / OFFICIALS WHO HAVE COMPLETED 25 YRS. OF SERVICES

Name	Design.	Date of Appointment
1. Dr. P.P. Aggarwal	C.M.O.	18.4.77
2. Dr. R.Z. Qureshi	C.M.O.	16.4.74
3. Dr. K.C. Panda	C.M.O.	19.3.75
4. Dr. M.Dash	C.M.O.	6.4.77
5. Dr. C.M. Shahoo	C.M.O.	7.2.77
6. Dr. Jilje Devi	C.M.O.	29.3.76
7. Dr. C.S. Kain	C.M.O.	9.7.76
8. Sh. Randhir Singh	Sr. P.A.	1.1.76
9. Sh. S.P. Sharma	L.D.C.	5.11.71
10. Sh. Nandan Singh	L.D.C.	10.2.71
11. Sh. L.N. Mehto	U.D.C.	15.7.74
12. Sh. A.K. Grover	Pharmacist	12.6.75
13. Sh. B.D. Sharma	--do--	2.6.77
14. Sh. Bhan Prakash	--do--	30.8.76
15. Sh. D.K. Sachdeva	--do--	4.1.74
16. Sh. Gyanender Sharma	--do--	3.3.74
17. Sh. K.R. Arya	--do--	13.2.73
18. Sh. Mohd. Yamin	--do--	27.6.75
19. Smt. Neelam Sachdeva	--do--	16.12.70
20. Sh. R.N. Sharma	--do--	15.12.76
21. Sh. Subhash Narula	--do--	21.9.71
22. Sh. S.L. Arora	--do--	20.9.71
23. Smt. Satwant Goel	--do--	23.9.72
24. Sh. Suraj Mohan Singh	--do--	20.9.75
25. Sh. Vinod Kr. Sharma	--do--	25.9.75
26. Sh. M.L. Goyal	--do--	7.2.73
27. Sh. R.D. Tiwari	--do--	19.3.79
28. Smt. Aleyamma Mathew	AN.M.	12.9.77
29. Smt. Birnlesh Kumari	AN.M.	23.3.71
30. Smt. Chandewati Singh	AN.M.	31.12.74
31. Smt. Indu Bala	AN.M.	11.8.76
32. Smt. Joginder Kaur	AN.M.	11.12.70
33. Smt. Kastura Arora	AN.M.	9.9.71
34. Smt. Rita Luthra	AN.M.	30.7.76
35. Smt. Sudarshan Kumari	AN.M.	1.10.70
36. Smt. Sudeah Gulati	AN.M.	21.12.72
37. Smt. Santosh Sharma	AN.M.	3.6.72

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38. Smt. Urmila H. Ram	AN.M	98.76
39. Smt. Vidyawati Bharti	AN.M	14.12.71
40. Smt. Shanta Sharma	AN.M	5.2.72
41. Smt. Sarla Devi Kalra	AN.M	10.2.71
42. Smt. Bhupinder Kaur	AN.M	20.3.72
43. Sh. A.N. Mathew	L/A	8.6.76
44. Sh. Roy Koushy	L/A	1.1.76
45. Sh. Daniel T.T.	L/A	21.10.79
46. Smt. S.K. Sood	L/A	1.5.75
47. Smt. Valsamma Verghese	L/A	22.7.75
48. Smt. Valsamma Isaac	L/A	1.11.76
49. Sh. Budh Prakash	N.O.	19.12.66
50. Sh. Gokul Char.d	N.O.	26.10.72
51. Sh. Inder Sain	N.O.	9.8.76
52. Sh. Gyan Chand	N.O.	31.5.76
53. Smt. Ramwari	N.O.	12.2.71
54. Sh. Ram Briksh	N.O.	24.10.77
55. Sh. Ram Niwas	N.O.	14.10.76
56. Sh. Suraj Bhan	N.O.	25.1.75
57. Sh. Babu Ram	N.O.	8.6.66
58. Sh. Sita Ram Majhi	Dresser	15.3.71
59. Sh. Khushi Rarr.	Dresser	25.9.70
60. Sh. Madan Lal	Dresser	12.4.71
61. Sh. Prem Pal	Dresser	2.8.74
62. Sh. Rattan Singh	Dresser	5.12.66
63. Sh. Sant Ram	S.C.C.	1.9.72
64. Sh. Madan Lal	-do-	19.7.70
65. Sh. Pyare Lal	-do-	28.12.70
66. Sh. Om Prakash	-do-	18.1.72
67. Sh. Partap	-do-	1.4.71
68. Sh. Ranbeer Singh	-do-	3.2.71
69. Sh. Prakash	-do-	3.2.71
70. Sh. Salek Chand	-do-	13.5.72
71. Sh. Man Singh	-do-	13.5.76
72. Sh. Ved Prakash	-do-	1.8.72
73. Sh. Bhoop Singn	-do-	9.8.72
74. Sh. Laxmi Chand	-do-	14.9.72
75. Sh. Hari	-do-	4.10.72
76. Sh. Kishan Lal	-do-	19.7.76
77. Sh. Kale Ram	-do-	19.6.74
78. Sh. Suraj Pal	-do-	25.1.74
79. Sh. Kalicharan	-do-	25.1.74
80. Sh. Ram Pal	-do-	23.2.74
81. Sh. Gopi Ram	-do-	19.6.74
82. Sh. Durga Ram	-do-	22.6.74
83. Sh. Banarsi Dass	-do-	4.7.74
84. Sh. Radhey Snyam	-do-	7.1.75
85. Sh. Duli Chand	-do-	30.1.76
86. Sh. Kishan Dass	-do-	14.5.76
87. Sh. Ram Rattan	-do-	6.8.76
88. Sh. Raju	-do-	16.8.76
89. Sh. Ramesh Chand	-do-	8.9.76
90. Sh. Chheda Lal	-do-	29.9.76
91. Sh. Arni Lal	-do-	19.7.77
92. Sh. Hari Singh	-do-	14.11.77
93. Sh. Phool Singh	-do-	15.11.77
94. Sh. Bali Ram	-do-	5.1.72

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95. Sh. Kishan Lal w/o Banwar -do- 24.3.73
96. Smt. Shanti Jumanan -do- 18.5.71

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Para-20

Para 21 (Para 16 of 99-02)

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Para 21 (Para 16 of 99-2002)

Para No. 16 (Ref Memo. No. 18 DE 9/1/2002)

Sub: Verification of Interest in Long Term Advances.

While going through the records of DHS, East Zone, Geeta Colony, Delhi on test check during the period of audit 1999-2002 in respect of Long Term Advances, the following irregularities were noticed:-

- | | | |
|-------|---|---|
| i) | Dr. C.S. Kaur, CMO | H.B.A. |
| ii) | Dr. Sukhbir Singh, CMO | M.C.A. |
| iii) | Dr. Sumitra Banerjee, CMO | M.C.A. |
| iv) | Dr. S.K. Tripathi, CMO | Scoter |
| v) | Dr. Rajesh Kumar, CMO | M.C.A. |
| vi) | Dr. M. Dash, | M.C.A. |
| vii) | Dr. Sarita Khatri ** | |
| | ** The salary of Dr. Sarita Khatri is not being drawn and necessary recovery regarding M.C.A., GPF, Computer are not affected from Oct. 2000. The reasons are to be explained to the Audit. | |
| viii) | Sh. C.M. Mittal, Pn. | |
| ix) | Sh. Pramod Kumar, Pn. | No intimation re: purchase of Scoter to office as per record. |
| x) | Sh. Mahesh Chand, Pn. | |

The interest verification in respect of S. No. (i) to (x) except S.No. (vii) is to be verified from the PAO and interest recovery to be affected under intimation to the Audit.

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Para 22 (para 17 of 99-02)

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Para-21

Para 22 [Para 17 of 99-2002]

217A 15/3/2002

Para No. 17 (Ref. Memo. No. 17 Dt. 1-7-2002)

Sub: Spouse Information

During the course of audit in r/o DHS East Zone, the information in respect of all the officers/officials was asked for. In all 521 officers/officials are at present on strength in this office but the spouse information has been submitted in respect of 327 officials. Regarding rest of 194, as per annexure attached, may please be obtained with complete columns duly filled and submitted to the Audit.

After scrutiny of the spouse information submitted in r/o 285 officers/officials, the following irregularities were noticed:-

As per MH & FW OM No.5-11011/6/92 CGHS Desk-J/CGHS(P) Dt. 4/8/94 & AMA Rule, if the Spouse is employed in a State Govt./Defence/Railway/Corporation or Bodies financed partly or wholly by the Central or State Govt., local bodies and Private organization which provide medical services, the medical facility can be availed from one place only and a joint declaration as to who shall prefer to claim is required to be furnished. In the following cases the requisite joint declarations are required from the employer of the spouse as both are serving on Govt. or other local / Autonomous bodies and getting fixed / Medical facilities.

S.No.	Name & Designation	Name of spouse	Name of Deptt./Organization of spouse
1.	Dr. (Mrs.) S.Nath	Dr. B.Nath	DHS
2.	Dr. (Mrs.) Madhu Chanda	Dr. Krishna	Min. of Information & Technology
3.	Dr. (Mrs.) Savita Singh	Dr. Ajay Kr.	Railway
4.	Dr. Ashok Kumar Jarrani	Smt. Nanda Jarrani	Dte. of Education, Govt. of Delhi
5.	Dr. (Mrs.) Sarla Gupta	Sh. Brijesh Garg	DSJ, Delhi
6.	Dr. Rajesh Kumar	Dr. Chandrika	Hindu Rao Hosp., MCD
7.	Dr. Surinder Singh	Mrs. Subhata Lata	Dte. of Ed., Govt. of Delhi
8.	Dr. P.K.Khedwal	Dr. Rani	MCD
9.	Dr. M.P. Singh	Dr. K. Adarsh	MCD
10.	Dr. Samita Gupta	Dr. Armesh Gupta	Deptt. of Forensic Med., MAMC
11.	Dr. Jilay Dar	Smt. Prabha Rani	Dte. of Ed., Govt. of Delhi
12.	Dr. Roop Lal	Smt. Bimleshdo.....
13.	Dr. Sucheta Parwal	Dr. B.P. Parwal	GTB Hospital
14.	Dr. Pratibha Sharma	Dr. Parag Vashisth	MCD
15.	Dr. Neeraj Gupta	Dr. Rachna Gupta	SHS (DHS)
16.	Dr. Renu Patel	Dr. Parveen Kr.	LHMC
17.	Dr. S. Anand	Dr. S.K. Anand	ESIC
18.	Sh. Vinod Dhasmana, JDC	Smt. Nirmal Kanta	LBSH
19.	Smt. Vijayahree, SI	Sh. Harish Kr.	S&J MEP
20.	Smt. Kurnud, SI	Sh. Anish Kr.	APMC
21.	Sh. Subhash Narula, Ph	Mrs. Rakesh	Dte. of Ed., Govt. of Delhi
22.	Syed Naim Akhter, Ph	Nishat Afroze	MCD
23.	Pratibha Rani, Ph	Sh. Ramesh Kr.	CIPL, Deptt.
24.	Veer Bala, Ph	Sh. Devinder Kr.	PNB
25.	Mukesh Khurana, Ph	Mrs. Veena Khurana	UP Irrigation
26.	Manoj Kr. Chauhan, Ph	Mrs. Karish	Dte. of Ed., Govt. of Delhi
27.	Ajay Kr. Sharma, Ph	Mrs. Radhika Sharmado.....
28.	Frem Kr. Pande	Mrs. Reenu Pande	Min. of Finance
29.	Mrs. Binlesh Kr., ANM	Sh. Kamal Kr.	Min. of Defence
30.	Mrs. Rajni Sharma, ANM	Sh. S.D. Sharma	Delhi Police

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 (85) (T)
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S.No.	Name & Designation	Name of Spouse	Name of Deptt./Organization of spouse
31.	Mrs. Pataso Baichal, ANM	Sh. Gurumukh Singh	United Bank of India
32.	Mrs. Pushpa Kumari, ANM	Sh. Rakesh Kr. Gupta	MTNL
33.	Smt. Indu Bala, ANM	Sh. M.R. Arora	Min. of Defence
34.	Smt. Santosh Kumar, ANM	Sh. Kalicharan	DJB
35.	Smt. Celina Kando, ANM	Sh. Sylvester Kando	PAO, CGO Complex
36.	Smt. Nirmala B., ANM	Sh. K. Ponnappan	STC, BSF
37.	Smt. Rita Rani, ANM	Sh. Yogesh Kandal	PNB Bank
38.	Sh. Roy Koshi, L/A	Smt. Mariamma Roy	MCD
39.	Smt. Suran Lata, L/A	Sh. Jai Singh	Dts. of Ed., Govt. of Delhi
40.	Smt. Indu Bala Kadam, L/A	Sh. T.R. Kadam	SBI
41.	Smt. Raj Kumari, NO	Sh. Shiv Ram	GTBH
42.	Smt. Satwati, SCC	Sh. Ranji Lal	DHS, East Zone.
43.	Smt. Rajwati, SCC	Sh. Raja Ram	GTBH
44.	Smt. Atri Devi, SCC	Sh. Om Prakash	Ashoka Hotel
45.	Sh. Raju, SCC	Smt. Birnla	MCD
46.	Sh. Raja Ram, SCC	Smt. Beena	UCMC
47.	Sh. Kishan Lal, SCC	Smt. Chandewati	GTBH
48.	Sh. Kishra, SCC	Smt. Sheela	Modern Industries.
49.	Sh. Banarasi Dass, SCC	Smt. Chandewati	MCD
50.	Dr. Geeta Saxena CMO	Dr. Jitendra Saxena	CGHS
51.	Dr. Ashok Kr.	Smt. Asha Kumari	Dts. of Edn., Delhi Govt.
52.	Dr. Taramati Aida	Dr. Krishan Kr.	DDA
53.	Dr. Bimlesh Yadav	Dr. Raj Kishore	CGHHS
54.	Sh. Shyam Malhotra, SI	Mrs. Urmil	Indian Bank
55.	Sh. M.L. Goyal, Ph.	Mrs. Satwant Goyal	DHS
56.	Smt. Teena Verma	Mr. Parikaj Verma	MCD
57.	Sh. R.D. Tiwari, Ph.	Mrs. Chandreshwari Tiwari	Lady Irwin College
58.	Smt. Kusum Lata, Ph.	Sh. Daya Kishan	P & T
59.	Mrs. E. Joseph, ANM	Jojeep P.M.	Pvt. Sector Orgn.
60.	Mrs. Sarla Devi Kaira, ANM	P.D. Kaira	Godrej (P) Ltd.
61.	Mrs. V. Verghese, LA	Mr. P. Verghese	NFDC
62.	Sh. Kishan Lal, SCC	Chanderwati	GTBH

Enclosure : Annexure - I

Annexure - I

Spouse Information-II

Spouse information has not been received from the following Officers/Officials of DHS East Zone:-

- | S.No. | Name & Designation |
|-------|---------------------------|
| 1. | Dr. Adarsh Kumar, CMO |
| 2. | Dr. Kailash Hazarika, CMO |
| 3. | Dr. Kavita Gupta, CMO |

4. Dr. Mohan Lal, CMO
5. Dr. R.K. Sehgal, CMO
6. Dr. Sukhbir Singh, CMO

7. Dr. Arun Banerjee, SMO
8. Dr. Prem Chand, SMO
9. Dr. Rajender Prasad, SMO
10. Dr. Ruma Sancar, SMO
11. Dr. Sandeep Gautam, SMO
12. Dr. Shivaraj Singh, SMO
13. Dr. Sudhir Prasad, SMO
14. Dr. Narender Singh, MO
15. Dr. Parmesh Sharma, MO
16. Dr. Praveen Kumar, MO
17. Dr. Puneeta Hyanki, MO
18. Dr. Shresh Vyas, MO
19. Dr. P.P. Aggarwal, CMO
20. Dr. Poonam Pal, MO
21. Dr. Abha Rani, MO
22. Dr. Madhulika Gupta, MO
23. Dr. Anupma Singh, MO
24. Dr. Meena, MO
25. Dr. Monalisa Borah, MO
26. Dr. Meenakshi Bharadwaj, MO
27. Dr. Prema Aggarwal, MO
28. Dr. S.N. Basra, MO
29. Dr. Baby M. Doley, MO
30. Dr. Harleen Kaur, MO
31. Dr. Indrapal Singh, Spl. Surg.
32. Dr. Monica Vohra, Spl.
33. Dr. Ranjana Gupta, Spl.
34. Dr. Kishore Govekar, Spl.
35. Dr. Anil Kumar, Spl.
36. Dr. Sumesh Rathi, MO
37. Sh. Randhir Singh, Sr. PA
38. Sh. Dalip Kumar, LDC
39. Veena Sharma, LDC
40. Sh. Sanjeev Kr. Sharma, SI
41. Sh. Gajendra Pal, SI
42. Sh. A.K. Grover, Ph.
43. Sh. A.K. Mishra, Ph.
44. Sh. Ajay Pal Bhasin, Ph.
45. Sh. Amit Mehra, Ph.
46. Sh. Anand Kr. Gupta, Ph.
47. Sh. Anil Yadav, Ph.
48. Sh. C.M. Mittal, Ph.
49. Smt. C.R. Pramila, Ph.
50. Sh. Digamber Singh, Ph.
51. Sh. Gaurav Chugh, Ph.
52. Sh. Gyan Prakash, Ph.
53. Sh. H.S. Bani, Ph.
54. Sh. J.B. Sharma, Ph.
55. Sh. Jagmohan Chawla, Ph.
56. Sh. Kuldeep Singh, Ph.
57. Sh. L.S. Rana, Ph.
58. Smt. Manju Bharadwaj, Ph.
59. Smt. Mithlesh Rathi, Ph.
60. Sh. Mukesh Tanwar, Ph.
61. Sh. O.P. Jain, Ph.
62. Sh. Pankaj Atrey, Ph.

63. Sh. Pawan Kr. Saluja, Ph.
64. Sh. Pradeep Vashisth, Ph.
65. Smt. Pratibha Arora, Ph.
66. Sh. Praveen Kumar, Ph.
67. Sh. Rajendra Prasad, Ph.
68. Sh. Rajesh Chauhan, Ph.
69. Sh. Ram Kumar, Ph.
70. Sh. Rajesh Kumar, Ph.
71. Sh. Rohtash, Ph.
72. Smt. Roopa Tuteja, Ph.
73. Smt. Santosh Rathi, Ph.
74. Smt. Satwant Goel, Ph.
75. Sh. Shamsher Bahadur, Ph.
76. Sh. Subhash Bhusari, Ph.
77. Sh. Subhash Chand, Ph.
78. Sh. Vinod Sharma, Ph.
79. Sh. Y.P. Dhawan, Ph.
80. Sh. Vivek Sharma, Ph.
81. Smt. Joginder Kaur, ANM
82. Smt. Kastura Arora, ANM
83. Smt. Maninder Kaur, ANM
84. Smt. Pooja Rani, ANM
85. Smt. Shanta Sharma, ANM
86. Smt. Sudarshan Kumari, ANM
87. Smt. Santosh Sharma, ANM
88. Smt. Sudeesh Gupta, ANM
89. Smt. S.A. Kaimul, ANM
90. Smt. Tharakamma Daniel, ANM
91. Sh. A.M. Mathew, LA
92. Sh. Daniel T.T., LA
93. Smt. Lizamma Thomas, LA
94. Smt. Tera Kaulshik, LA
95. Smt. Achamma Mathew, ANM
96. Smt. Aloysius Beck, ANM
97. Smt. Bhupinder Kaur, ANM
98. Smt. Cincy Joseph, ANM
99. Smt. Namita, ANM
100. Smt. Rajni Sharma, ANM
101. Smt. Vidyawati, ANM
102. Smt. Raichel P.M., LA
103. Smt. Santosh Arora, SN
104. Smt. Dimple Verma, LT.
105. Sh. Chanderpai Singh, Dresser
106. Sh. Devi Ram, Dresser
107. Smt. Indira Devi, Dresser
108. Sh. Jagdish, Dresser
109. Sh. Lav Kush, Dresser
110. Sh. Pritam Singh, Dresser
111. Sh. Ram Des. Dresser
112. Sh. Ruda Singh, Dresser
113. Sh. Rohtash Kumar, Dresser
114. Sh. Sita Ram Majhi, Dresser
115. Sh. Subhash Chand Bharadwaj, Dresser
116. Sh. Subhash Kumar, Dresser
117. Smt. Usha Rani Sharma, Dresser
118. Sh. Khushi Ram, Dresser

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- 119. Sh. Amrit Lal, NO
- 120. Sh. Arun Kumar, NO
- 121. Sh. Bhagwan Dass, NO
- 122. Sh. Bahadur Singh, NO
- 123. Sh. Chandan Singh Rawat, NO
- 124. Sh. Imran Khan, NO
- 125. Sh. Jai Prakash, NO
- 126. Sh. Jai Bhagwan, NO
- 127. Sh. Jitender Nath, NO
- 128. Sh. Khushali Rani, NO
- 129. Sh. Khushwar Pd. Singh, NO
- 130. Sh. Kamal Singh, NO
- 131. Sh. Krishan Singh, NO
- 132. Sh. Manoj Kumar, NO
- 133. Sh. Naresh Kr. Sharma, NO
- 134. Sh. Ram Niwas, NO
- 135. Sh. Raj Kumar, NO
- 136. Sh. Suraj Bhan Singh, NO
- 137. Sh. Ajay Kr. Sharma, NO
- 138. Sh. Bal Kishan, NO
- 139. Sh. OM Prakash, NO
- 140. Sh. Ram Brikah, NO
- 141. Sh. Shradha Nand, NO
- 142. Sh. Tari Ram, Messenger
- 143. Sh. Raj Kumar, Driver
- 144. Sh. Amilal, SCC
- 145. Sh. Durga Ram, SCC
- 146. Sh. Gopi Ram, SCC
- 147. Sh. Gokul, SCC
- 148. Sh. Gauri Shankar, SCC
- 149. Sh. Laxmi Chand, SCC
- 150. Sh. Madan Lal, SCC
- 151. Sh. Pyare Lal, SCC
- 152. Sh. Raj Kumar s/o D.S., SCC
- 153. Sh. Rajbir Singh, SCC
- 154. Sh. Ashok Kumar, SCC
- 155. Sh. Bijender Kr, SCC
- 156. Sh. Arni Chand s/o R.C., SCC
- 157. Sh. Amar Singh s/o S.R., SCC
- 158. Sh. Baljeet Singh, SCC
- 159. Sh. Brahm Pal, SCC
- 160. Sh. Babu Lal s/o P. Dayal, SCC
- 161. Sh. Brahm Prakash, SCC
- 162. Sh. Chheda Lal, SCC
- 163. Sh. Duli Chand, SCC
- 164. Sh. Jabir Singh s/o B.S., SCC
- 165. Sh. Kalicharan, SCC
- 166. Sh. Kesra, SCC
- 167. Sh. Om Prakash s/o B.R., SCC
- 168. Sh. Ramesh Chand s/o P., SCC
- 169. Sh. Radhey Shyam, SCC
- 170. Sh. Ramji Lal s/o Sukh, SCC
- 171. Sh. Suresh s/o Jailal, SCC
- 172. Sh. Suresh Chand s/o S.A., SCC
- 173. Sh. Suraj Pal, SCC
- 174. Sh. Vikram Singh, SCC

- 175. Smt. Kamlesh, SSC
- 176. Sh. Kamal Singh, SSC
- 177. Sh. Anand Kumar, SSC
- 178. Sh. Jagbir Singh s/o N.R., SSC
- 179. Sh. Om Prakash s/o B.S., SSC
- 180. Sh. Raj Kumar, SSC
- 181. Sh. Rakesh Chaudhary, SSC
- 182. Sh. Hari Singh, SSC
- 183. Sh. Om Prakash s/o B.Lal, SSC
- 184. Sh. Ram Singh, SSC
- 185. Sh. Pyare Lal s/o B. Ram, SSC
- 186. Sh. Ram Rattan, SSC
- 187. Sh. Sultan Singh, SSC
- 188. Smt. Shanti, SSC
- 189. Sh. Sanjeev, SSC
- 190. Dr. Sharda Verma, CMO
- 191. Smt. Geeta Mehra, S.I.
- 192. Sh. Arvind Sharma, Ph.
- 193. Sh. Bhram Singh, N.O
- 194. Sh. Ram Babu Manjhi, N.O

Paraka

Para 23 (Para 18 of 99-02)

Para-22

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Para 23 (Para 18 of 99-02)

~~Para 18 (Ref Memo No. 142 with Dated 8/1/02)~~

16/7/02

Leave Account

During the course of audit regarding settlement of leave account it reveals that the period of absent from the duty which has been traced out from the attendance Register, has been in the leave account to the officials mentioned in the same allowed E.O.L without medical certificate in absence of sufficient leave at credit.

1. Mr. Thanikarima Daniel A.M.

Period from 18/5/2000 to 15/6/2000 ie for 29 days.

2. SA. Ramesh Chandra, S.C.C.

- (i) 13/5/99 to 23/5/99
- (ii) 16/6/99 to 17/6/99
- (iii) 19/7/99 to 12/8/99
- (iv) 08/11/99 to 18/11/99
- (v) 9/12/99 to 15/12/99
- (vi) 24/1/2000 to 31/1/2000
- (vii) 27/11/99 to 3/1/2000
- (viii) 21/1/2000 to 15/2/2000
- (ix) 1/3/2000 to 5/3/2000
- (x) 17/3/2000 to 20/3/2000
- (xi) 11/6/2000 to 20/6/2000

On above ref. M.O. of 2000, we suggested to effect necessary recovery an amount of 2000 and necessary amendment for revised P.C be effected after due verification, under intimation to Audit.

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~~Para-23~~
~~Para-23~~
Para-23

~~Para 24 (19 99-02)~~

Para 24 (Para 19 of 99-02)

~~Para No. 19. (Ref. Memo No. 2 dt. 19/8/2002)~~

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G.P.F accounts of Class-IV Employees

On scrutiny of G.P.F accounts pertaining to class-IV employees of this Dept. during the audit period 1999-2002, the following discrepancies have been noticed.

- (i) The G.P.F ledger for the period from 1997 to 2001 pertaining to the class-IV employees was found in very poor and tear & in very mutilated poor condition, as this is very essential important and permanent nature record required proper binding to keep under safe custody.
- (ii) There were number of cutting and overwriting in the ledgers which should be attested and as per GPF Rule all entries pertaining withdrawals should be initial also by the H.O/DPO.
- (iii) During test check it has been noticed that interest calculation if allowed were not correct as in following few instances, required recast their record under intimation to Audit
 - (a) Sh. Badley Srin SEC, during the year 2000-2001 wrong interest allowed for Rs. 1704/- instead of Rs. 1021/-, Rs. 83/- in excess.
 - (b) Sh. Kesra SEC, during the year 1999-2000 the wrong interest allowed for Rs. 4499/- instead of Rs. 4449/-, Rs. 50/- in excess.
 - (c) Sh. Vinod Kar. N.O. Excess interest for Rs. 134/- has been allowed for Rs. 244/- instead of Rs. 1960/- during the year 2001-2002.

Contd- page 2. ---

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276
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-:2:-

(d) Smt. Ram Wahi NO short interest for Rs. 385/-
has been allowed during the year 2001-2002
Rs 5186/- instead of Rs. 5571/-

IV)

(181) The ledger Account in ^{Number} ~~2/3~~ of cases
were unsited & uncompleted which required
duly completed & signed by competent Authority
a few instances given under:-

S No	Name & Design	ledger P.No.
1	Sr. Balam Singh Duster	1
2	" Devi Kum NO	5
3	" Hemant Singh Duster	6
4	" Rada Singh "	19
5	" Suresh Pal "	23
6	" Ram Veer Singh NO	54 54
7	" Harmina Kujur Duster	46
8	" Suender Singh SCC	58
9	" Suresh Kumar SCC	79

In the above & other similar type of
cases the account of the employees may
be completed and signed under intimation to
Audit

~~Para 25~~
Para 25 (Para 20 of 99-02)

Para 25 (Para 20 of 99-02)

Para No. ~~20~~ (Ref. Memo. No. 27111/15/99-02)

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Sub: Non-Production of Records

During the period of Audit of East Zone, (DHS) Geeta Colony, Delhi for the Audit period 1999-2002, the following records remain under non-production:-

1. Log Book of the office vehicle.
2. O.T.A. Register.
3. a) Income Tax record in r/o Medical Officers for the period '99-2002
b) Income Tax record in r/o ANMs/ Lab. Astt. for the period 2001-02.
4. Record pertaining to medical and general store in r/o the following dispensaries of East Zone.
 - i) Ashok Nagar
 - ii) Bholanath Nagar
 - iii) Karkardooma
 - iv) Sonia camp
5. Spouse Information in r/o 194 officers/officials as per list attached with.

as fresh
faken

~~Para 25 of 99-02~~

Para 24
Para 26 (Para 19 2003-07)
24

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DIRECTORATE OF AUDIT GOVT. OF NCT OF DELHI,
DELHI SECTT., I.P. ESTATE, NEW DELHI

PART-II
CURRENT AUDIT REPORT

Para No. 1

Sub: Deployment of Staff

1. As per information furnished by the CDMO (East) in r/o of total staff strength and deployment thereof, treatment of no. of patients by the dispensary and staff deployed in the dispensaries, it has been observed that:-

The total staff strength of doctors under the control of CDMO (East) ^{are} 68 numbers. Out of which 17 posts are vacant and remaining 51 filled posts, 40 numbers of doctors deployed in 24 dispensaries and 10 in mobile health centers and 2 doctors are posted at CDMO office for discharge of various official duty. But the department has not furnished information for deployment of 9 remaining doctors, who have been paid salaries from CDMO (East) office.

2. The pro-portionate / rationalistic deployment of doctors and paramedical staff in accordance with patient treated in the dispensaries have not been made, which needs to be rationalized / reviewed according to the present position of the patients. Some examples are as under:-

S. No.	Name of dispensaries	Staff Strength Drs. + Paramedical	No. of Patient during the Yr.		
			04-05	05-06	06-07
1.	Mandawali Fajalpur	1+9	96472	94780	88702
2.	Vasundhara Enclave	1+5	65152	75145	74928
3.	I.P. Extension	2+6	2352	36275	42917
4.	Vivek Vihar	2+9	64482	57948	43228

Details of dispensary wise deployment of staff and OPD attendance has been given in Annexure -H

3. Jagatpuri dispensary is situated near by the Karkardooma, where two dispensaries are functioning and the number of patient of jagatpuri dispensary is for the last three years are 24000 to 27000 (Approximate), which is lowest of all 23 dispensaries. The possibility of merger of the above dispensary may be assessed.

Action taken by the department may be intimated to Audit.

Para 25
Para 27 (para 29 2003-07)
No. 2 25 (Ref. Memo No. 3 Dated 09.07.2007)

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Subject:- Income Tax

1. On scrutiny of the records of Income Tax for the year 2003-04 to 2006-07. It has been observed that short recoveries which have pointed out in the enclosed 'Annexure-A' may be recovered after due verification of facts & figures under intimation to audit.
2. The rebates have been allowed/availed under section 88/80-C, 192 etc but required documents, certificates, proof etc as details given against each in the 'Annexure-B' have not been attached with the records/produced to audit, which may be produced, failing which Income Tax may be recovered under intimation to audit.
3. The records of Income Tax for the years 2003-04 to 2006-07 have not been maintained properly and is not a authentic records. As the calculation sheets are incomplete orders, the statement of Income/Salary, HRA etc and deductions of savings i.e. GPF, UTEGIS, HBA, Income Tax etc have not been attached with the calculation sheets. In the absence of the required details/statement the correctness of total Income and Tax so calculated/deducted could not be ascertained. The records may be completed and shown to audit.

Para-28
Para-26

Para-28 (Para 3 of 2003-07)

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26/C

Para No. 3 (26) (Ref. Audit Memo No. 2 Dated 27.06.2007)

Subject: GPF Account of Group 'D' Employees

On scrutiny of the GPF account of Group 'D' employees the following discrepancies were noticed:

- (i) The P.F. Ledger is in torn condition. As per rule the account should be kept in bound ledger with proper page numbering
- (ii) The page counting certificate has not been recorded on the ledger
- (iii) There are numbers of cutting & over-writing in the ledger which were not attested by the authorized officer
- (iv) Broad Sheet and Index Register were not maintained
- (v) As per rule the amount of withdrawal and advances should be posted in the GPF Ledger in the month in which they are actually drawn. During the year 2003-04 and 2004-05 entries have been made in GPF Ledger in the subsequent month as a result the interest calculation are wrong. Accordingly the interest on GPF may be recasted. The following are few instances:

S. No.	Name of the Official	GPF A/c No.	Amount of Advance/ Withdrawal (Rs.)	Month of Adv/ Withdrawal	Month in which amount posted in Ledger
1.	Sh. Vijay Kumar	261	Rs. 20000/-	06/03 ✓	05/03 ✓
2.	Sh. Duli Chand	131	Rs. 30000/-	05/04 ✓	06/04 ✓
3.	Sh. Durga Ram	109	Rs. 44000/-	10/04 ✓	11/04 ✓
4.	Sh. Hari Singh	132	Rs. 9500/-	08/04 ✓	09/04 ✓
5.	Sh. Jagbir Singh	135	Rs. 30000/-	05/04 ✓	06/04 ✓
6.	Sh. Kailash Chander	199	Rs. 30000/-	06/04 ✓	07/04 ✓
7.	Keshra	140	Rs. 10000/-	08/04 ✓	09/04 ✓
8.	Sh. Kishan Lal	97	Rs. 10000/-	12/04 ✓	01/05 ✓
9.	Sh. Krishan Pal	245	Rs. 7000/-	08/04 ✓	09/04 ✓
10.	Sh. Radhey Shyam	153	Rs. 15000/- Rs. 30000/-	05/04 ✓ 12/04 ✓	06/04 ✓ 01/05 ✓
11.	Sh. Raj Kumar	249	Rs. 7000/-	03/05 ✓	04/05 ✓
12.	Sh. Rajpal	240	Rs. 12000/-	04/05 ✓	05/05 ✓
13.	Sh. Rampal	154	Rs. 15000/-	05/04 ✓	06/04 ✓
14.	Sh. Ram Ratan	217	Rs. 11000/-	04/04 ✓	05/04 ✓
15.	Sh. Ramesh Chand	150	Rs. 50000/-	01/05 ✓	02/05 ✓
16.	Sh. Raubir Singh	118	Rs. 30000/-	04/04 ✓	05/04 ✓
17.	Sh. Daya Ram	272	Rs. 50000/- Rs. 15000/-	01/05 ✓ 04/04 ✓	02/05 ✓ 05/04 ✓
18.	Sh. G.S. Negi	274	Rs. 5000/-	04/05 ✓	05/05 ✓
19.	Sh. Hemwant Singh	206	Rs. 30000/-	10/04 ✓	11/04 ✓
20.	Sh. Sita Ram	273	Rs. 14000/-	05/04 ✓	06/04 ✓

21.	Smt. Harimina Kujur	192	Rs 14000/-	05/04 ✓	06/04
22.	Sh. Khushali Ram	196	Rs. 10000/-	12/04 ✓	01/05
23.	Smt. Leelawati	204	Rs. 37000/-	04/04 ✓	05/04
24.	Sh. Vinay Kumar	178	Rs. 15000/-	08/04 ✓	09/04
25.	Sh. Yash Pal	56	Rs 9000/-	04/04 ✓	05/04
26.	Sh. Raj Kumar	282	Rs 5000/-	06/04 ✓	07/04
27.	Sh. Ajay Kumar	241	Rs. 9500/-	04/05 ✓	03/05
28.	Sh. Suresh	157	Rs. 1000/-	06/04 ✓	07/04

Interest on GPF may be recasted after due verification of records up-to 2006-07 and compliance be shown to audit.

Para 29 ~~27~~

Para 30 (para 59 2003-07)

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(78)

Para No. 5

(Ref. Audit Memo No. 4 Dated 11.07.2007)

Subject: Service Book and Leave Account

During the course of scrutiny of service book and leave account it has been observed that:

1) As per Rule 27 (1) of CCS leave rule " The credit for the half year in which a Govt. Servant is appointed will be afforded at rate of 2 ½ days for each completed calendar month of service which he is likely to render in the calendar half year in which he is appointed' The above provision of leave rule has not been observed in the following cases

S. No.	Name & Designation of the official	Period	No. of days credited	No. of days admissible
1.	Sh. Yashpal, N.O.	13.01.89 to 31.12.89	30	28
2.	Sh. Praveen Kumar, Pharmacist	18.08.2000 to 31.12.2002	11	10
3.	Sh. Rohit Jain, Pharmacist	14.03.2000 to 30.06.2000	9	8
4.	Sh. Daya Nand Kishore SCC	16.03.2004 to 30.06.2004	9	8
5.	Mrs. Vbha Kumari, ANM	07.01.2005 to 30.06.2005	15	13
6.	Sh. Pawan Kumar, Peon	17.11.1999 to 31.12.1999	3 ½	3

2) It has been observed that nomination papers on account of GPP, Gratuity and UTGEIS etc has not been attached/pasted with the service book. The following are few instance cases:

S. No.	Name & Designation of the official
1.	Sh. Krishan Singh, N.O.
2.	Sh. Jagpal Singh, N.O.
3.	Sh. Yashpal Singh, N.O.
4.	Sh. Ram Niwas, N.O.
5.	Ms. Greta Dayal, Pharmacist
6.	Sh. Subhash Chand, Pharmacist
7.	Sh. Praveen Kumar, Pharmacist

Similar other cases may also be reviewed and compliance be shown to audit.

3) Ms. Geeta Dayal, Pharmacist has been accorded leave at credit as on 01.01.2003 to 30.06.2003 (at 15 days but the balance at credit has been shown as 66 instead 65). In view of the above observations the leave account may be recasted and compliance be shown to audit.

Para-28 Para 20
Para 31 (para 6 of 2003-07)
Para No. 6 (98) (Reference to Memo No. 10 Dated 17.07.2007)

(64) (15) (52) 83/C (77)

Subject: Conveyance Allowance

During the test check of conveyance bills of Medical Officers following irregularities/overpayment have been noticed:

1. The following officers/CDMO's have utilized Govt. vehicle No. DL-7C-6963 (7 a.m. to 8 p.m. approx) during the month as shown against each but conveyance allowance have been paid which is irregular, over payment as shown against each may be recovered after due verification of facts and figures under intimation to audit

S. No.	Name & Designation	Amount of Conveyance Allowance	Bill No. & Date	Period
1.	Dr. Jile Devi, CDMO	11234/-	CA-342 14.08.06	Aug 05 to Feb 06
2.	Dr. Bhaskar Behra, CMO	1650/-	CA-388 13.08.03	03/03

2. Dr. Baskar Behra, CMO has also utilized the Govt. vehicle No. DL-7C-6963 during the month as details given below but proportionate conveyance allowance has not been paid which is irregular. The over payment made to Dr. Behra may be recovered after due verification of facts & figures under intimation to audit

Months	No. of days: vehile utilized & time	Amount of conveyance allowance (Rs.)	of paid
04/03	12 days 9 a.m. to 6 p.m. (approx)	1650/-	
08/03	14 days 8 a.m. to 7 p.m. (approx)	1650/	
09/03	11 days 8.30 a.m. to 7 p.m. (approx)	1650/	
02/05	14 days 8 a.m. to 6 p.m. (approx)	1650/	

Para-32 (Para 79 2003-07)

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Para No. 7

(Reference Memo No. 12, Dated 19.07.2007)

Subject:- Stock Register

During the test check of the records i.e. stock register (stock & issue)/Indent Books/Requisition Slip etc. of the Dispensaries following irregularities/discrepancies have been noticed.

Items received from Central Store DHS (HQ) through Indents/Requisition Slip but Quantity/Nos. of items does not tally with the stock register maintained by DAD Bhola Nath Nagar as under:

S. No.	Items	Quantity Received as per Indent	Indent No. & Date	Quantity entered in the Stock Register	Diff
1.	Syp. Bromhexine	600 Btts	IV No. 45/9.2003/ Dt. 12.9.2003	100 Btts. (P. No. 193)	500 Btts.
2.	Pulv Mercurchrome	200 Gms	IV No. 45/9.2003/ Dt. 12.9.2003	100 Gms. (P. No. 316)	100 Gms.
3.	Syp. Lactulose/Livoluck	100 Btts.	IV No. 27/8/2004 Dt. 10.8.2004	50 Btts. (P. No. 236)	50 Btts.
4.	Silver Sulphate	50 Kg	IV No. 7/8/2005 Dt. 2.8.2005	5 Kg (376)	5 kg

KDF/12
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2. Quantity of medicines in the bottle, cost of medicines Dt. Of expiry of medicines, Batch No. etc. have not been recorded in stock register, of all dispensaries under the control of COM (I) Reasons of the above discrepancies may be elucidated to audit and cost of the above medicines may be recovered from the official concerned under intimation to audit.

984 - 21 (29)
 Para - 29
 Para - 33 (Para 89 2003-07)

(62) (50) (18) (75) 21/c

Para No. 8 (Reference to Memo No. 8, Dated 17.07.2007)
 Subject:- Medical Expenses Reimbursement Claims

During the test check of the records of medical expenses reimbursement claims following irregularities/short comings have been noticed:

1. Sh. Om Prakash, SCC was paid Rs. 12393/- against the Bill No. 623 dated 07.11.2003. But he was made overpayment of Rs. 334/- against the cash memo dated 25.11.2002 which does not cover under the essentiality certificate & prescription slip for 13.01.2002 to 19.11.2002 and Rs. 400/- (as paid Rs. 9339/- against the restricted amount Rs. 8939/-) Hence said overpayment to Rs. 734/- may be recovered from the official.
2. As per GID of medical attendance rules, 1944 medical treatment from authorized medical attendant/dispensary is limited for the period of ten days. If patient requires prolonged treatment the AMA should sent the patient for treatment at the OPD of the near by govt. recognized hospital. But the CDMO has reimbursed the claim, which was treated by the AMA for more than ten days, which is irregular and violation of the rules. Some example are given in the enclosed Annexure - D. similar nature of other cases may be reviewed under intimation to audit.
3. An amount of Rs. 20958/- vide Bill No. 1107 dated 17.03.2005 was reimbursed to Sh. Damodar Sharma, Pharmacist for the treatment of his daughter for the period 08.02.2005 to 17.02.2005 but it has been noticed that said amount has been paid but N.A. Certificate from Govt. stock has not been obtained and correct name of the patient in the essentiality certificate has not been recorded.
4. (a) An amount of Rs. 62226/- paid vide Voucher No. 1106 dated 17.03.2005 to Sh. Damodar Sharma, Pharmacist for the treatment for the period 08.12.2004 to 17.12.2004 for which two separate essentiality certificates for 08.12.2004 to 17.12.2004 and 10.12.2004 to 17.12.2004 have been issued. Both certificates are incorrect and correct name of the patient has not been recorded nor cutings made in the certificate has been attested by the Medical Officer of the dispensary.
4. (b) Medical treatment from AMA is limited for maximum 10 injections in a period of 10 days but the department has allowed 30 injections of Meremem and paid Rs. 62100/- to Sh. Damodar Sharma which is irregular.
5. Treatment has been taken by the following officials from empanelled hospitals but referral by AMA has not been produced to audit.

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S. No.	Name	Amount	Name of Hospital	Bill No. & Date
1.	Sh. Sukhpal, Pharmacist	Rs. 6912/-	St. Stephan	795 & 02.01.2004
2.	Sh. Subhash Narula, Pharmacist	Rs. 3672/-	St. Stephan	790 & 02.01.2004
3.	Smt. Roopa Tuteja, Pharmacist	Rs. 18857/-	St. Stephan	854 & 19.01.2004

All the above irregularities may be got regularized from the competent authority and over payment made to the officials may be recovered under intimation to audit.

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Para-34

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Para 34 (9 of 2003-07)

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Para-30

Para No. 9

(Reference Memo No. 9, Dated 17.07.2007)

Subject:- Loss of Govt. Property

As per information furnished by the CDMO (East) following losses due to theft etc. of Govt. property under the control of the CDMO (East) have been occurred but the department has not furnished following information's:

1. Inverter lost on 20.04.06, window Jalis and window frames, which were lost due to theft on 03/04 Nov. 2005 and 23.03.2007 from Feroz Gandhi Health Centre, Kalyanpuri, Delhi the cost and quantity of the above items and action taken by the CDMO/Department to prevent the losses due to theft of Govt. property when such cases are repeatedly occurred from Feroz Gandhi Health Centre
2. Name and cost of items which were lost due to theft from DAD Chandr Nagar, Delhi on 01.09.06 and orders of competent authority to write off the loss/action taken by the Deptt. Against the official concerned
3. Cost of medicines/records lost due to demolition of DAD Thokar No. 8 Building and responsibility fixed by the Deptt. Against the officials.

Action taken by the department on the above cases may be elucidated to audit.

~~Para-33~~
~~Para-35~~ (para log 2003-07)

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(37) (60) (48) (73)

Para No. 10 (Reference Memo No. 13, Dated 19.07.2007)


Subject:- Non Production of Records

Following records have not been shown to audit which may be shown to next audit.

1. Spouse information in r/o 133 officers/officials as given in enclosed Annexure - G
2. Stock Register for the year 2006-07 and indents/requisition slip for Central Store Section of DHS for the year 2002-2003 to 2006-07 of DAD Mandawali Fazalpur, Delhi

Following records/register have not been maintained in prescribed form/incomplete orders:

1. OTA Register
2. Medical Expenses Reimbursement Register
3. Tuition Fee Reimbursement Register


(A.S. Khati)
IAO
Party No.VII

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(59) (28) (72) (47)

Annexure - A

1. Where the gross total income exceeds Rs. 5 lacs (before allowing deduction under chapter VI-A) rebate under Section-88 is not allowed. Such rebate allowed to the following officials is irregular, which may be recovered

S. No.	Name of Officer	Gross Income 2004-05	Rebate allowed U/S 88 + EC	IT to be recoverable	Total
1	Dr. Sunita Rani Charbra, (CMO)	Rs. 528170/-	Rs. 10500 + 210	Rs. 10500 + 210	Rs. 10710/-
2.	Dr. Sarla Verma, (CMO)	Rs. 530815/-	Rs. 15000 + 300	Rs. 15000 + 300	Rs. 15300/-
				Total	Rs. 26010/-

2. Rebate allowed @ 20% on the saving U/S 88 in place of 15% on the gross total income Rs. 150000/- (before allowing deduction under chapter VI-A of IT Act) as under which is irregular and balance IT after allowing rebate @ 15% is recoverable:

2004-2005

Name of Officer	Total Income before Deduction U/S VI-A	Rebate allowed 20%	Rebate admissible 15%	Balance Tax to be recoverable	Total
Sh. Bhupinder Singh Gulati (Pharmacist)	Rs. 152976/-	Rs. 16000/-	Rs. 12000/-	Rs. 4000 + 80	Rs. 4080/-

2004-2005

3. Rebate allowed U/S 88 on the NSC of Rs. 55000/- purchased during the previous year i.e 2000-01 to 2003-04 in place of interest on said amount to Rs. 9875/- which is irregular. Hence rebate allowed in excess to Rs. 3471 + 69 is not admissible and IT as under, is recoverable:

Name of Officer	Income Tax	Rebate allowed U/S 88	Rebate admissible	Tax recovered	Balance Tax to be recoverable	Total IT
Sh. Deepak Uppal (Pharmacist)	Rs. 15936/-	Rs. 14000/-	Rs. 10529/-	Rs. 1936/-	Rs. 3471 + 69	Rs. 3540/-

2005-2006

4. Rebate U/S 80-C on Tution fee is allowed but in the following cases it has allowed in addition to T-Fee etc (Computer Fee) which is not admissible:

Name of Officer	Amount of T. Fee	Amount of T. Fee etc availed	Excess Amounts	Tax to be recordable	Total IT
Sh. Subhash Chand (Pharmacist)	Rs. 15360/-	Rs. 18240/-	Rs. 2880/-	Rs. 288 + 6	Rs. 294/-
2005-2006					
Sh. Subhash Chand (Pharmacist)	Rs. 16320/-	Rs. 19380/-	Rs. 3060/-	Rs. 306 + 6	Rs. 312/-
			Total		606

2005-2006

5. Dr. Renu Jain, MO has reported the other income Rs. 12919/- (Interest on NSC) in her calculation sheet which has not been included in the total income of the official nor Income Tax has been recovered on the said income which is irregular. Hence Income Tax on said income i.e. Rs. 3876 + 78 (each case) = 3954/- is recoverable.

2005-2007

6. Rebate on Tution fee paid to any school or other educational institution for the purpose of full time education of the child is allowed U/s 80-C but rebate on fee of Rs. 12000/- allowed/availed to Dr. Saroj Bala, MO without having any class of child and admitted in Euro Kids, Mayur Vihar, Delhi and certified from the institution that it is full time educational institute as per rules, has not been produced for verification. Hence IT on the said amount i.e. Rs. 3600/- + 72 = 3672 is recoverable.

2003-2004

7. Relief under Sub-Section (1) of Section-89 allowed to Smt Hemlata Sharma, Pharmacist on the arrear amount of Rs. 32668/- for the period of 99-00 to 02-03 to Rs. 9369/- in place of Rs. 7515/- due to wrong calculation of Income Tax. Hence balance amount of Income Tax Rs. 1654/- may be recovered from the official under intimation to audit.

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Annexure - B

FOR THE YEAR 2003-04			
S. No.	Name of the Official	Documents/Proof/Certificate Required	Amount (Rs.)
1.	Dr. P.P. Aggarwal, CMO	Jeevan Sureksha	10000/-
2.	Dr. Lokesh Sharma, MO	LIC	5516/-
3.	Dr. I.P. Singh, MO	Mediclaime	2667/-
4.	Dr. Praveen Kumar, MO	LIC	3692/-
5.	Dr. Amita Raot, MO	Copy of ICICI Bond	30000/-
6.	Sh. N.S. Kein, Pharmacist	LIC	10000/-
7.	Sh. O.P. Miglani, Pharmacist	LIC	1644/-
8.	Sh. Subhash Chand, Pharmacist	Tuition Fee certificate from school authority	9510/-
9.	Sh. Rohtash, Pharmacist	Tuition Fee certificate from school authority	10770/-
10.	Smt. Hemlata Sharma, Pharmacist	LIC	7897/-
11.	Sh. A.M. Mathur, L.A.	LIC (in his spouse name. Form-16/I.T. Return of her spouse)	8999/-
12.	Sh. R.S. Chauhan, Pharmacist	Rebate on interest on home loan PPL amount Rs. 10000/- availed/allowed, for which certificate/proof of self occupied property and Form 16/ITR of spouse required	26235/-
FOR THE YEAR 2004-05			
13.	Dr. Mohan Lal, CMO	LIC	5486/-
14.	Dr. Sharda Verma, CMO	Jeevan Suraksha	10000/-
15.	Dr. Anuradha Singh, MO	Rebate on interest on home loan 64585/- PPL amount Rs. 11199/- availed/allowed, for which certified/proof of self occupied property required	
16.	Dr. Kishore Govelker, Eye Specialist	Rebate on interest on home loan Rs. 60971/- & PPL Rs. 20000/- availed but	

		certificate/proof of self occupied property not produced	
17.	Dr. Sumesh Rathi, MO	Her spouse is co-loanee of home loan and she availed rebate on amount on home loan Rs. 85807 & PPL Rs. 20000/-. Form 16/IT Return of her spouse and certificate/proof of self occupied property is required	
18.	Dr. Saroj Bala, Jr. Specialist	LIC	14932/-
19.	Dr. Mamta Pandey, Specialist	LIC PF	47182/- 11000/-
20.	Dr. P.K. Singh, MO	PLI	18800/-
21.	Smt. Sarla Devi Mehta, ANM	NSC	5000/-
22.	Smt. Rehlamma C.T., LA	LIC	5305/-
23.	Sh. Subhash Chand, Pharmacist	Certificate of Tution Fees from school authority	18600/-
24.	Sh. Rajesh Singh Chauhan, Pharmacist	He is co-loanee of HBA, and rebate of Interest Rs. 20633/- & PPL Rs. 10000/- availed, for which copy of Form 16/IT return of spouse required	
25.	Smt. Thankamma Denial, ANM	Rebate availed on interest on home loan Rs. 72170/- & PPL Rs. 31270/- and LIC Rs. 9874/- (in spouse name) Hence Form-16/IT Return of spouse s required	
26.	Sh. Deepak Parikh, Pharmacist	Copy of Bond	40000/-
27.	Sh. Y.P. Dhawan, Pharmacist	nterest on home loan Rs. 43174/- & PPL Rs. 20000/- rebate availed but details of property certificate of completion.	

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		& self occupied property are required	
28.	Dr. Sudhir Parshad, SMO	Co-loanee of housing loan and availed rebate on interest Rs. 49267/- & PPL Rs. 20000/- certificate of completion & self occupied property and Form-16/IT Return of spouse are required	
29.	Dr. Anand Swarop, CMO	Rebate on Interest on HBA Rs. 45530/ can only be allowed if said flat is self occupied & completed proof/certificate thereof has not been produced for scrutiny	
FOR THE YEAR 2005-06			
30.	Dr. P.K. Singh, MO	P.L.I	18522/-
31.	Dr. Usha Kumari, Mo	Rebate on Interest of housing loan Rs. 59407/- & PPL of Rs. 20000/- availed Form 16/IT return of her spouse and certified /proof of self occupied property required	
32.	Dr. Archana Parkash, CMO	Interest on HBA Rs. 62858/- & PPL amount Rs. 26736/- and Tution Fee of children Rs. 31200/- rebate availed hence Form-16/IT return of spouse required	
33.	Dr. Monalisha Bohra, MO	Certificate from school a. thori, & Tution Fee Rs. 19200/- and spouse Form 16/IT return required	
34.	Dr. Sudhir Parshad, CMO	Co-loanee and rebate on interest on HBA Rs. 75483/- and PPL Rs. 35097/- and Tution of Rs. 26400/- availed.	

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		Form-16/IT return of his spouse and certified proof of self occupied property are required	
35.	Dr. Kishore Gorekar, Eye Specialist	Availed rebate on interest of home loan Rs. 65539/- & PPL Rs. 20000/- proof / certified for self occupied property and completion on certified thereof and rebate on LIC Rs. 6774/- & 7281/- & TF Rs. 21120/- availed hence Form 16/IT return of her spouse required	
36.	Dr. Anand Swaroop, CMO	Availed rebate on interest on HBA Rs. 77025/- certified/proof of self occupied property required and certificate of Tution Fee of Rs. 14880/- from school authority required	
37.	Dr. Saroj Bala, Jr. Specialist	LIC	4000/-
38.	Dr. Sunita Rani Chabra, CMO	LIC In her spouse name (IT Return of spouse required)	23224/-
39.	Dr. Anuradha Singh, MO	Rebate availed on interest of HBA of Rs. 101683/- & PPL Rs. 23993/- certificate/proof of self occupied property required	
40.	Dr. Sumesh Rathi, MO	Interest Rs. 85807/- & PPL amount Rs. 20000/- on home loan rebate availed but Form16/IT Return of spouse and certified/proof of self occupied are required	

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41.	Sh. Rohit Jain, Pharmacist	PL	3094/-
42.	Sh. S.B. Uppal, Pharmacist	Tuition Fees Certificate from school authority	15300/-
43.	Sh. Mahesh Chand, Pharmacist	Interest Rs. 38450/- & PPL of Rs. 8248/- on HBA availed but proof thereof not produced	
44.	Dr. Grijesh Kumar, MO	Interest on home loan Rs. 76423/- rebate availed but proof/certified for self occupied property not produced	
FOR THE YEAR 2005-06			
45.	Dr. Rekha Rawat, CMO	Rebate on interest on house loan Rs. 25198/- and PPL amount Rs. 3521/- availed being co- loanee and Tuition Fee of Rs. 21000/- and LIC Rs. 10078/- (in the name of her husband but Form 16/ITR of her spouse and certificate of self occupied property not produced)	
46.	Sh. Sanjya Manaktala, Pharmacist	LIC Rs. 11200/- in his spouse name and Tuition Fee claimed Rs. 11340/- hence Form IT Return of spouse required	
47.	Dr. C.M. Sahoo, CMO	The Form 16 for the year 2005-06 issued by the DDO is incorrect. The I-Tax calculated and recovered Rs. 9000/- less amount. The amount of calculation sheet does not tallied with the Form 16, which may be clarified, interest on HBA Rs. 30000/- has been shown in the Calculation Sheet but	

(52) 41 (40) 71/2 (65)

		certificate / proof of self occupied property has not been attached with the record	
FOR THE YEAR 2006-07			
48.	Dr. Kailash Hazarika, MO	LIC 3400 + 2350 NSC 20000/- Jeevan Suraksha 9700/-	
49.	Dr. Sarla Gupta, MO	LIC Rs. 8018 in favour of her child Form 16/ITR of her spouse, rent receipt for 5 & 6/2006, required interest on home loan Rs. 39665 & PPL Rs. 75703/- availed but proof/certified of self occupied property not produced	
50.	Dr. Sumesh Rathi, MO	Interest on home loan Rs. 37396/- & PPL Rs. 7686/- rebate availed but certificate / proof of completion and self occupied property required	
51.	Dr. Anuradha Singh, MO	Interest of Rs. 119185/- rebate availed but proof of self occupied property and LIC Rs. 27558/- in favour of her son/child but Form-16/ITR of spouse required	
52.	Dr. Archana Parkash, MO	Interest of Rs. 63981/- & PPL of Rs. 25611/- on home loan rebate allowed and Tution Fee Rs. 32280/- also availed but spouse Form-16 Income Tax Return (co-loanee) not produced	
53.	Dr. Imtiyassula Haque, MO	Interest of Rs. 95422/- & PPL of Rs. 213222/- on home loan rebate availed certified/proof of	

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 (51) (34) (64)

		completion & self occupied property not produced	
54.	Dr. S.C. Pradhan, CMO	Interest of Rs. 93780/- & PPL of Rs. 118115/- on home loan rebate allowed but proof/certified in respect of completion, self occupied and name of property against which loan obtained not produced	
55.	Dr. Rekha Rawat, MO	Interest & PPL of on home loan Rs. 75000 + 29966 (being co-loanee) rebate availed and rebate on Tution Fee Rs. 23100/- availed but Form-16/Income Tax Return of spouse has not been produced to audit for verification	
56.	Dr. G. Kaushlya, CMO	Interest of Rs. 146305/- & PPL amount of Loan Rs. 17163/- (being co-loanee) rebate availed but spouse Form-16/Income Tax Return not produced	
57.	Dr. Anand Swaroop, CMO	Interest on HBA Rs. 70022/- & PPL Rs. 12051/- availed but proof/certified in respect of self occupied property has not been produced. LIC of Rs. 3853 + 3853 not shown	
58.	Dr. Sudhir Parshad, CMO	Interest of Rs. 81542/- and PPL Rs. 35370/- (being co-loanee) and Tution Fee Rs. 28080/- rebate availed but Form-16/IT Return of spouse not produced	

		for verification	
59.	Dr. Namit Khattar, MO	LIC of Rs. 13341/-	
60.	Dr. Madulika Gupta, MO	Interest of Rs. 59983/- & PPL of Rs. 15256/- rebate availed but proof/certified for self occupied property required	
61.	Sh. Yashpal Dhawan, Pharmacist	Interest of Rs. 44918/- & PPL of Rs. 20000/- completion certificate and self occupied proof/certificate required	
62.	Smt. K. Sood, Lab Assistant	T.F of Rs. 1053/-	
63.	Smt. Thankamma Denial, ANM	Interest of Rs. 100936/- & PPL of Rs. 112559/- rebate availed but being co-loanee Form-16/ITR of spouse not produced. Proof of certified self occupied property required	
64.	Smt. Achamma Mathew, ANM	T.F of Rs. 5000/- rebate availed Form-16/ITR of spouse required	
65.	Sh. O.P. Jain, Pharmacist	Lifetime policy of ICICI of Rs. 3640	
66.	Sh. Khedak Singh, Pharmacist	LIC of Rs. 20000/- in f/o his wife, Form-16/ITR of spouse required	
67.	Sh. Deepak Parikh, Pharmacist	Receipt of Rs. 40000/- of Mutual Fund require. Rebate availed for LIC of Rs. 7729 = 695 = 10331/- in f/o his spouse/son, T.F. of Rs. 23400/- Form16/ITR of his spouse required	
68.	Sh. P.K. Pandey, Pharmacist	Certificate of T.F. of Rs. 19360/- required from school authority	
69.	Sh. Y.P. Dhawan, Pharmacist	Interest on HBA of Rs. 47199/- & PPL of Rs. 30800/- rebate availed	

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		but proof/ certificate in f/o self occupied property & details of property and completion certificate of property not produced	
70.	Sh. Parveen Kumar, Pharmacist	Interest of Rs. 47653/- & PPL of Rs. 62559/- (being co-loanee) rebate availed. Form-16/ITR of spouse required	
71.	Sh. Duli Chand, Pharmacist	LIC of Rs. 3641/-, 7132/- & 3641/- in f/o his wife/spouse. Form-16/ITR of spouse required	
72.	Sh. Rohtash, Pharmacist	certificate of T.F. from school authority of Rs. 9000/- in r/o Rajesh Kumar required	
73.	Sh. R.N. Sharma, Pharmacist	T.F. of Rs. 2850/-	
74.	Sh. Subhash Chand, Pharmacist	LIC of Rs. 6321 & 3275/- in f/o his spouse. Form-16/ITR of spouse required	
75.	Sh. Shamsheer Bahadur, Pharmacist	LIC of Rs. 6768/- in f/o his spouse Form-16/ITR of spouse required. T.F. receipt of Rs. 4140/-	
76.	Sh. R.S. Chauhan, Pharmacist	Interest on HBA of Rs. 17599/- availed rebate (being co-loanee) the Form-16/ITR of spouse is required, before allowing the rebate	
77.	Dr. Grijesh Kumar, MO	Interest on housing loan of Rs. 66464 and PPL of Rs. 4143/- rebate availed but proof/certified of self occupied property not produced	
78.	Smt. Chanderkanta, PHN	Availed rebate of TF of Rs. 17280/- for which	

		Form-16/ITR of spouse required	
79.	Smt. Latha G., ANM	Availed rebate on T.F. of Rs. 11280/- Form-16/ITR of spouse required	
80.	Smt. San Samma Kaimul, ANM	Interest on HBA of Rs. 25503 & PPL of Rs. 28497/- rebate availed proof/certificate of self occupied property and completion certificate of property required	
81.	Sh. Nathi Ram, UDC	Cartificate of T.F. of Rs. 22800/- from school authority	
82.	Smt. Raichal P.M., Lab Assistant	Rebate on T.F. Rs. 22800/- availed but Form-16/ITR of spouse not produced	
83.	Sh. Sanjay Manaktads, Pharmacist	LIC of Rs. 11220/- in f/o his spouse Form-16/ITR of spouse required	
84.	Sh. Awdesh Kumar, Pharmacist	LIC of Rs. 5176/- in f/o his wife Form-16/ITR of spouse required	

47 8 25 60

Annexure - D

S. No.	Name & Designation of the official	Amount Reimbursed	Bill No. & Date	Period of treatment	Name of the dispensary
1.	Sh. Brahm Jeet, LDC	Rs. 503/-	388 05.09.06	10.07.06 to 24.07.06	DAD Surajmal Vihar
2.	Sh. Rohit Jain, Pharmacist	Rs. 286/-	212 04.07.06	16.02.06 to 13.03.06	DAD Surajmal Vihar
3.	Sh. Rohit Jain, Pharmacist	Rs. 889/-	284 17.07.06	16.02.06 to 24.05.06	DAD Surajmal Vihar
4.	Sh. Rohit Jain, Pharmacist	Rs. 405/-	378 05.09.06	12.06.06 to 11.07.06	DAD Surajmal Vihar
5.	Sh. Rohit Jain, Pharmacist	Rs. 381/-	922 01.03.07	30.09.06 to 31.10.06	DAD Laxmi Nagar
6.	Sh. Rohit Jain, Pharmacist	Rs. 481/-	922 01.03.07	02.12.06 to 01.01.07	DAD Laxmi Nagar
7.	Sh. Brahm Jeet, LDC	Rs. 1053/-	922 01.03.07	18.12.06 to 01.01.07	DAD Geeta Colony
8.	Smt. Asha Rani, SI	Rs. 1238/-	408 07.09.06	12.04.06 to 06.05.06	DAD Surajmal Vihar

65/C

ANNEXURE - 9
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S.No	Name + Designation
1	C. M. Sahoo GDMO II
2	Parveen Kaur GDMO I
3	Nandita Chiller GDMO I
4	Rekha Rout GDMO I
5	Kristan Kaur GDMO
6	G. Kaushalya GDMO I
7	Asha Malviya GDMO I
8	Sarla Gupta M.O.
9	A. K. Saxena GDMO I
10	Hemant Kumar GDMO I
11	Sandeep Aggarwal M.O.
12	Anchana Pratiksh M.O.
13	Rashmi Gupta GDMO II
14	Usha Kumari GDMO I
15	Shireen Kamra GDMO I
16	Grijesh Kumar GDMO I
17	Monalisa Barua GDMO I
18	Meenakshi Bhardwaj GDMO II
19	Alka Rani GDMO II
20	A. K. Mandal GDMO I
21	D. K. Sachdev Pharmacist
22	Satwant Goei Pharmacist
23	Sulash Choud Pharmacist
24	Srijay Harwate Pharmacist
25	C. R. Prasad Pharmacist
26	Dinesh Kumar Pharmacist

S.No	Name + Designation
31	Pradeep Vashisht Pharmacist
32	Prem Singh Pharmacist
33	Vivek Sharma Pharmacist
34	V. P. Dhanraj Pharmacist
35	Parveen Kaur Pharmacist
36	Pawan Kumar Saluja Pharmacist
37	Arjun Sharma Pharmacist
38	Arvind Kumar Sharma Pharmacist
39	Shamsher Bahadur Upjal Pharmacist
40	Kamlesh Vaish Pharmacist
41	Rajni Bahlia Pharmacist
42	Gaurav Verma Pharmacist
43	Dharmendra Kumar Pharmacist
44	Mukesh Kumar Pharmacist
45	Rohit Jain Pharmacist
46	C. P. Bhardwaj Pharmacist
47	S. K. Jain Pharmacist
48	Shahid Zaman Pharmacist
49	Geeta Dayal Pharmacist
50	Ashwini Kumar Pharmacist
51	Pooja Sharma Pharmacist
52	Meenu Arora A.N.M.
53	Patasa Baichal A.N.M.
54	Sarla Devi Mehta A.N.M.
55	Sarasamma Kaimal A.N.M.
56	Sumita Bhutani A.N.M.
57	Thank Amos Daniel A.N.M.
58	Celine Kinolo A.N.M.
59	Richard P.M L.A.
60	Shashi Kiran Sood L.A.

L4/C
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S.No	Name + Designation
66	Muna Ram L.A.
68	Ngaimusa Kim Hugel P.H.N.
68	Alosia Beck ANM
69	Meenakshi Sharma L.A.
70	Sampat Lal N.O.
71	Alisa Ramisharma Dresser
72	Balam Singh Dresser
73	Hemwant Singh Dresser Bhandari
74	Laxman Singh Dresser
75	Ram Dass Dresser
76	Sulash Chand Dresser Bhandari
78	Sulash Kumar Dresser
78	Vijay Singh Dresser
80	Govind Singh Nagi Dresser
80	Nanesh Kumar Dresser
81	Pawan Kumar Dresser
82	Ganga Nathi Dresser
83	Bahadur Singh Dresser
84	Anam Kumar N.O.
85	Chanda Singh Rawat N.O.
86	Balkishan N.O.
87	Leekawati N.O.
88	Manoj Kumar D.V. N.O.
89	Nanesh Kumar G. N.O.
90	Jag Pal Singh N.O.
91	Kameshwar Prasad Singh V.O.
92	Krishna Singh N.O.
93	Ram Niwas N.O.
94	Suraj Bhan Singh N.O.
95	Vijay Kumar N.O.
98	Ram Babu Maingi N.O.
99	Suman Kumar N.O.

S.No	Name + Designation
98	Bhagwan Dass N.O.
99	Arvind Kumar Shemp N.O.
100	Om Pal Singh N.O.
101	Manoj Kumar HCS N.O.
102	Vinod Kumar N.O.
103	Jaglin NR SCC
104	Ram Pal SCC
105	Suraj Pal SCC
106	Suresh SCC
107	Kamlesh SCC
108	Kamal Singh SCC
109	Krishan Pal SCC
110	Suresh Kumar CL SCC
111	Jatwati SCC
112	Jagmal SCC
113	Sultan Singh SCC
114	Vijay Kumar B SCC
115	Salek Chaud SCC
116	Rishi Pal SCC
117	Chander Pati SCC
118	Ranbir Singh SCC
119	Ami Chaud SCC
120	Baljeet Singh SCC
121	Bhoop Singh SCC
122	Jeevani Dr SCC
123	Manoj Paswan SCC
124	Bishambhar Singh SCC
125	Rattan Lal Driver
126	Saroj Bala Paediatrician
127	Munesh Kumar R.O.
128	A.M. Sajida J.A.O.
129	Kumud S.I.
130	Sudhir Pandey L.D.C.
131	Geeta P.H.N.
132	Chanda Kanta P.H.N. Lakhera
133	Usha Devi Peon

Name of Dispensary	Total No. of staff deployed	O.P.D. Attendance during		
		2004-05	2005-06	2006-07
1 Bhola Nath Nagul	Dr. + others = Total 1 + 8 = 9	33447	37058	65087
2 Chander Nagar	1 + 9 = 10	48,488	45718	52197
3 Feroz Gandhi Health Centre	2 + 9 = 11	43,771	40216	55377
4 Ganga Colony	1 + 9 = 10	87,017	65049	56420
5 Himmat Puri	3 + 7 = 10	62,820	52295	85815
6 I.P. Extension	2 + 6 = 8	2352	36275	42917
7 Jagat Puri	1 + 7 = 8	27,075	23715	26092
8 Kalyan Puri	2 + 8 = 10	64,650	66515	62251
9 Kalyan Was	2 + 13 = 15	52,246	54881	52163
10 Kanti Nagar	1 + 7 = 8	32,672	49047	56829
11 Kankardooma	2 + 11 = 13	65475	56221	62997
12 Kankardooma Court	1 + 9 = 10	31,256	36386	36574
13 Krishna Nagar	1 + 8 = 9	39,862	43657	40726
14 Laxmi Nagar	2 + 8 = 10	52,959	55549	65810
15 Mandawali Rajapur	1 + 9 = 10	96,472	94780	88702
16 Mayavihar	1 + 10 = 11	36,812	33326	39014
17 Mukesh Nagar	1 + 7 = 8	41,230	41480	40514
18 Raghukarpura	2 + 8 = 10	35,685	36827	42205
19 Sakshi Garden	2 + 7 = 9	46,321	54852	6746
20 Suraj Prad Vihar	2 + 7 = 9	59,037	60037	61512
21 Trilok Puri	3 + 10 = 13	108,803	111130	137570
22 Vasantkhara Enclave	1 + 5 = 6	67,152	75145	74928
23 Vishwas Nagar	1 + 7 = 8	44,983	47757	40269
24 Vivek Vihar	2 + 9 = 11	64,482	57948	43228
Total	236			

57

Total
M.S.V. 2
140
02

62/c

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Part - II

CURRENT AUDIT REPORT

Para No. 1 (Refer Memo No.8 dated 19.01.2010).

Sub : Doubling of Hospital Patient Care Allowance without any authority (HPCA).

During the test check of PBR 2008-09 it has been observed by the audit team that the DDO, CDMO (East District) has doubled the HPCA and drawn the enhanced HPCA in the regular pay of the staff from September, 09 onwards without any authority. The decision of the Central Government on HPCA/PCA while implementing the recommendations of the 6th CPC was that for introduction of Risk Insurance Scheme w.e.f. 1.4.2009 after consultation with Staff Side and continuation of HPCA/PCA till March, 2009. The Audit Team has not found any orders conveying the decisions of the Government for payment of double HPCA/PCA so far. Hence, the office of CDMO is therefore requested to explain the audit under whose instructions they have doubled the HPCA/PCA and to provide a copy of relevant instructions/orders to this effect. If not, the excess amount paid on this account is required to be recovered from the officials concerned immediately under intimation to audit.

In this regard Memo No.8 dated 19.01.2010 was served to the CDMO/DDO but no reply is received by the audit team till the day of conclusion of audit in the Office of the CDMO (ED). In between, the GNCT of Delhi, Health & Family Welfare Department vide its order dated 22.01.2010 conveyed certain decisions taken with the approval of Hon'ble Lt. Governor. One of the decisions taken was for continuation and doubling of HPCA as an interim measure till the modalities of Risk Insurance Scheme or any other scheme is worked out by the Government of India. According to the said Order the decision will have only prospective effect, as it was not covered under the recommendations of the 6th Central Pay Commission.

From the above it is quite clear that the office of the CDMO (ED) has doubled the HPCA of its employees in its own without any authority and an explanation for such a lapse be called for from the official concerned under intimation to audit.

The Audit Team has worked out payment of excess amount of Rs.8.34 lakhs approximately on this account during the financial year 2008-09 alone and

the DDO might have repeated the similar mistakes by making the payment of doubled HPCA to its staff in the subsequent years also. Therefore, the amount paid in excess on this account is required to be recovered immediately from the pay of the employees concerned under intimation to audit.

Para No. 2 (Refer Memo No.29 dated 03.02.2010).

Sub : Recovery of Income Tax.

(A) Due to wrong rebate given in Transport Allowance.

On the test check of the record of income tax for the financial year 2008-09, it has been observed by the audit team that while calculating the actual taxable income a deduction of Rs. 9600 (800*12) on a/c of Transport Allowance was allowed in most of the cases by the DDO, CDMO (East Distt) but the maximum exemption allowed as per Income Tax Rules in such cases is Rs. 800 per month or actual amount drawn whichever is less. Though the below mentioned employees had actually drawn Transport Allowance less than Rs. 800 p.m. as part of his/her salary pertaining to the period from March, 08 to August, 08 but the DDO had allowed exemption @ Rs. 800/- p.m. in the aforesaid months. Thus in the following cases, admissible exemption on account of Transport Allowance was Rs. 5400/- or Rs. 7200/- (i.e. where the monthly transport allowance drawn was Rs.100/- or Rs.400/- as the case may be) instead of Rs. 9600/- as allowed by the DDO. Hence a difference of Rs. 4200/- or Rs. 2400/- is required to be added to their annual income to reach the actual taxable income of the employees. The additional income tax liability on this account is shown in the following table. However actual tax liability may be calculated at the level of department and recovery may be made after due verification of the relevant facts and records. Also, other similar cases may be reviewed at the level of the department and effect recoveries wherever due.

K) File
Page No 208-24
Partly Settled
on the basis
of recovery
Rs. 20104/-
Wu

S.No.	Name & Designation	Addl. Income Tax Liability (Tax+Cess)
1.	Smt. Sarsamma Kaimal, ANM	433 (420+13)
2.	Smt. Sampan Sharma, Lab. Asstt.	433 (420+13)
3.	Smt. Anju Rana, Lab. Asst	359 (349+10)
4.	Sh. Hari Prakash, Dental Hygiene	433 (420+13)
5.	Smt. Birmla Sachdeva, ANM	433 (420+13)
6.	Smt. Ratna Bhattacharya, PHN	433 (420+13)
7.	Smt. Alosia Beck, ANM	730 (709+21)
8.	Smt. Rahelamma C.T., Lab. Asstt.	433 (420+13)
9.	Smt. Tara Kaushik, Lab Asstt.	433 (420+13)
10.	Smt. Indra Rani, ANM	433 (420+13)
11.	Smt. Ngaimuan kim Hauzel, PHN	433 (420+13)
12.	Sh. Roy Koshy, Lab Asstt.	433 (420+13)

Recovered
Recovered
Recovered
Recovered

60/c

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Recovered

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Recovered

13.	Smt. Shashi Kiran Sood, Lb Asstt.	433 (420+ i3)
14.	Smt. Valsamma Issac, Lab Asstt.	433 (420+13)
15.	Sh. Daniel T.T., Lab Asstt.	433 (420+13)
16.	Smt. Chhaya Bhutani, Lab Asstt.	433 (420+13)
17.	Smt. Mamta Jha, Lab Asstt.	433 (420+13)
18.	Smt. Roopa Arora, Lab Asstt.	433 (420+13)
19.	Smt. Rajni Sharma, ANM	433 (420+13)
20.	Smt. Rita Rani, ANM	433 (420+13)
21.	Smt. Sarla Devi Mehta, ANM	433 (420+13)
22.	Smt. Sunita Bhutani, ANM	433 (420+13)
23.	Smt. Achamma Mathew, ANM	433 (420+13)
24.	Smt. Vidyotama Bhardwaj, ANM	433 (420+13)
25.	Smt. Vidyawati Bharti, ANM	433 (420+13)
26.	Smt. Elamma Joseph, ANM	433 (420+13)
27.	Smt. Chanderkanta Lakhera, PHN	433 (420+13)
28.	Smt. Geeta, PHN	433 (420+13)
29.	Smt. Latha G., ANM	866 (840+26)
30.	Sh. Rajender Kumar Verma, Pharmacist	433 (420+13)
31.	Sh. N.S.Keim, Pharmacist	866 (840+26)
32.	Sh. Arvind Kumar Sharma, Pharmacist	866 (840+26)
33.	Smt. Asha Rani, Stat. Asstt.	433 (420+13)
34.	Sh. Pawan Kumar Saluja, Pharmacist	433 (420+13)
35.	Sh. Dharmender Kumar, Pharmacist	433 (420+13)
36.	Sh. Mukesh Kumar, Pharmacist	433 (420+13)
37.	Sh. Rohit Jain, Pharmacist	433 (420+13)
38.	Smt. Kumud, Stat. Investigator	433 (420+13)
39.	Sh. Gopal Dass Ktheria, Stat. Investigator	433 (420+13)
40.	Sh. Dhani Ram Singh, Pharmacist	433 (420+13)
41.	Sh. S.K.Jain, Pharmacist	433 (420+13)
42.	Sh. Damodar Sharma, Pharmacist	433 (420+13)
43.	Smt. Shalu Dawar, Pharmacist	433 (420+13)
44.	Sh. D.K.Sachdeva, Pharmacist	433 (420+13)
45.	Sh. R.K.Tripathi, Pharmacist	433 (420+13)
46.	Sh. O.P.Miglani, Pharmacist	433 (420+13)
47.	Sh. Ramesh Chand, Pharmacist	866 (840+26)
48.	Sh. Subhash Narula, Pharmacist	433 (420+13)
49.	Smt. Satwant Goel, Pharmacist	439 (426+13)
50.	Sh. Rajesh Singh Chauhan, Pharmacist	433 (420+13)
51.	Sh. O.P.Jain, Pharmacist	433 (420+13)
52.	Sh. Subhash Chand, Pharmacist	866 (840+26)
53.	Sh. Sanjay Manaktala, Pharmacist	433 (420+13)
54.	Sh. B.S.Mehra, Pharmacist	433 (420+13)
55.	Sh. C.M.Mittal, Pharmacist	433 (420+13)
56.	Smt. C.R.Prameela, Pharmacist	433 (420+13)
57.	Sh. Deepak Parikh, Pharmacist	433 (420+13)

59/c

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Recovered
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58.	Sh. H.S.Bani, Pharmacist	
59.	Sh. Dinesh Kumar, Pharmacist	433 (420+13)
60.	Sh. Kamlesh Vaish, Pharmacist	433 (420+13)
61.	Sh. Sunil Kumar Aggarwal, Pharmacist	709 (688+21)
62.	Sh. Ram Niwas, Nursing Orderly	147 (143+4)
63.	Sh. Laxman Singh, Dresser	264 (256+8)
64.	Sh. Man Singh, S.C.C	327 (317+10)
65.	Sh. Vijay Kumar B., S.C.C	379 (368+11)
66.	Sh. Ashwani Kumar, Pharmacist	109 (106+3)
67.	Sh. Pinak Pani Kaushik, Pharmacist	322 (313+9)
68.	Sh. Khadak Singh, Pharmacist	37 (36+1)
69.	Smt. Kusum Lata, Pharmacist	433 (420+13)
70.	Sh. Karan Singh, Pharmacist	433 (420+13)
71.	Smt. Manju Bhardwaj, Pharmacist	433 (420+13)
72.	Mithlesh Rathi, Pharmacist	433 (420+13)
73.	Sh. Pradeep Vashisht, Pharmacist	433 (420+13)
74.	Sh. Prem Kumar Pandey (231), Pharmacist	433 (420+13)
75.	Sh. Prem Singh (232), Pharmacist	433 (420+13)
76.	Sh. R.N.Sharma, Pharmacist	866 (840+26)
77.	Sh. Rajendra Prasad, Pharmacist	433 (420+13)
78.	Sh. Rohtash, Pharmacist	433 (420+13)
79.	Sh. Jagmohan Chawala, Pharmacist	433 (420+13)
80.	Sh. Sukhpal, Pharmacist	433 (420+13)
81.	Sh. Vivek Sharma, Pharmacist	433 (420+13)
82.	Sh. Y.P.Dhawan, Pharmacist	433 (420+13)
83.	Miss Upasna Taneja, Pharmacist	433 (420+13)
84.	Smt. Aruna Sharma, Pharmacist	433 (420+13)
85.	Sh. Shamsher Bahadur Uppal, Pharmacist	433 (420+13)
86.	Smt. Shashi Prabha, Pharmacist	433 (420+13)
87.	Sh. Bhupinder Gulati, Pharmacist	433 (420+13)
88.	Sh. Deepak Uppal, Pharmacist	433 (420+13)
89.	Sh. Dull Chand, Pharmacist	433 (420+13)
90.	Smt. Rajni Babbar, Pharmacist	433 (420+13)
91.	Sh. Gaurav Verma, Pharmacist	866 (840+26)
92.	Sh. Mohan Singh, Pharmacist	433 (420+13)
93.	Sh. Vijay Singh, Dresser	433 (420+13)
94.	Sh. Kamal Singh, S.C.C	433 (420+13)
95.	Sh. Baljeet Singh, S.C.C	433 (420+13)
96.	Sh. Keshra, S.C.C	433 (420+13)
97.	Sh. Phool Singh, S.C.C	433 (420+13)
98.	Miss A.M.Sajida, AAO	433 (420+13)
99.	Sh. Umesh Kumar, Research Officer	247 (240+7)
Total		44,585 (43251+1334)

58/c

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(B) Rebate on a/c of Transport Allowance has been granted for the period prior to the date of appointment of Govt. Servant in the following cases.

S.No.	Name & Designation	Date of joining	Adml. Income Tax Liability (Tax+Cess)
1.	Dr. Shubhra Jaiswal, GDMO	21/07/08	331 (321+10)
2.	Dr. Avinash Saini, GDMO	12/08/08	441 (428+13)
	Total		772 (749+23)

(B) (c) Due to Non-inclusion of Leave Encashment taken alongwith LTC in the taxable income.

As per section clause (10-AA) of section 10 of the Income Tax Act, 1961 any payment received by an employee of the Central Government or a State Government as the cash equivalent of the leave salary in the respect of earned leave at his credit at the time of his retirement on superannuation or otherwise is not included as income while computing the total income of a previous year of a person. During the test check the audit team has noted that the Office of the CDMO (ED) has sanctioned and paid leave encashment to the following officials while availing LTC. The amount paid as leave encashment in the instant case is not at the time of retirement but it was paid at the time of availing LTC, as such, the income of leave encashment of the officials concerned is not com= under the ambit of clause (10-AA) of section 10 of the Income Tax Act, 1961 and therefore taxable. The DDO may kindly enforce the recovery of additional income tax liability from the following officials immediately under intimation to audit and also review such similar cases of his staff and effect recovery wherever due.

S.No.	Name & Designation	Amount of Leave Encashment (in Rs.)	Adml. Income Tax Liability (Tax +Cess) (in Rs.)
1.	Smt. Vidyawati Bharti, ANM	6658	686 (666+20)
2.	Sh. S.K.Jain (262), Pharmacist	7126	734 (713+21)
3.	Sh. C.M.Mittal, Pharmacist	7126	734 (713+21)
	Total		2154 (2092+62)

(c) (D) Allowing of rebate in violation of Section 80 C of the Income Tax Act.

Rebate has been allowed to Dr. Kailash Hazarika, Medical Officer for the financial year 2008-09, assessment year 2009-10 for LIC premium and Tution

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Fees paid in the financial year 2007-08 for Rs. 40,129/- and Rs. 12,400/- respectively which is not admissible as per Section 80C of Income Tax Act, 1961 according to which :-

"Deduction in respect of the insurance premia, deferred annuity, contributions to Provident Fund, subscription to certain equity shares or debentures, etc.—

(1) In computing the total income of an assessee, being an individual or a Hindu Undivided Family, there shall be deducted, in accordance with and subject to the provisions of this section, the whole of the amount paid or deposited in the previous year out of his income chargeable to tax, being the aggregate of the sums referred to in sub-section (2), as does not exceed one lakh rupees."

In the instant case the amount paid or deposited by Dr. Kailash Hazarika towards LIC Premium as well as Tuition Fee was not out of his income chargeable to tax for the Financial Year 2008-09. Therefore, the audit team is of the opinion that as per rule he was not eligible to claim rebate under section 80 C during the FY 2008-09. However, he can claim rebate subject to such limits under section 80 C of the Income Tax Act on such transactions with reference to his income representing the Financial Year 2007-08.

As such an additional tax recovery of Rs. 15,825/- is worked out by the audit team as per details given below and the DDO may kindly enforce the recovery from the officer concerned if Dr. Kailash Hazarika failed to produce the documents in support of savings made by him from the income of Financial Year 2008-09 (i.e. if savings were made in between 1.4.2008 and 31.03.2009) and remit the same in the Government Account after due verification of relevant records under intimation to audit.

Description		Amount (In Rs.)
Total income under the head 'Salaries' (2008-09) after deducting Tpt. Allowance & Acad. Allowance.		11,41,326
Deduction u/s 80C	53,440	
Deduction u/s 80G	2,133	
Total	55,573	55,573
Net Taxable Income		10,85,750
Income Tax		2,30,725
Surcharge		23,073
Cess		2,53,798
Total Tax payable		7,614
		2,61,412

Tax recovered	2,45,587
Balance Tax to be recovered	15,825

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Para 32
Para-32

Para No. 3 (Refer Memo No.9 dated 20.01.2010).

Sub: **Grant of annual increments under the revised pay structure - CCS (Revised Pay) Rules, 2008..**

According to G.I., M.F., O.M. No. F. No. 1/1/2008-IC, dated 29/01/09, in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. During the test check of 6th Pay Commission pay fixation cases the following discrepancies have been observed in the annual increments granted to the employees of staff working under the Office of the CDMO (ED) :-

1-20 FILE
Page 41

S. No.	Name & Desigation of the official.	Date of increment	Increment admissible	Increment granted	Basic Pay admissible	Basic Pay granted	Overpayment to be recovered upto December, 09 (in Rs.)
2	Dr. Amita Raoot, Sr. Medical Officer	01/05/08 (Date of Promotion)	680	690	17960	17970	339
		01/07/09	740	740	18700	18710	
	Sh. Rajinder Kumar Verma, Pharmacist	01/07/06	530	540	14020	14030	524
		01/07/07	550	550	14570	14580	
		01/07/08	570	570	15140	15150	
3.	Sh. R. N. Sharma, Pharmacist	01/07/06	530	540	14020	14030	524
		01/07/07	550	550	14570	14580	
		01/07/08	570	570	15140	15150	
		01/07/09	580	580	15720	15730	
4.	Sh. Kamlesh Vaish, Pharmacist	01/07/06	520	530	13680	13690	524
		01/07/07	540	540	14220	14230	
		01/07/08	560	560	14780	14790	
		01/07/09	570	570	15350	15360	

(36) (24) (29) 5/10

5.	Sh. Parveen Kumar, Pharmacist	01/07/06	370	380	9910	9920	524
		01/07/07	390	390	10300	10310	
		01/07/08	400	400	10700	10710	
		01/07/09	410	410	11,110	11,120	
6.	Smt. Upasana Taneja, Pharmacist	01/07/06	370	380	9910	9920	524
		01/07/07	390	390	10300	10310	
		01/07/08	400	400	10700	10710	
		01/07/09	410	410	11,110	11,120	
7.	Sh. Deepak Parikh, Pharmacist	01/07/07	520	530	14220	14230	399
		01/07/08	560	560	14780	14790	
		01/07/09	570	570	15350	15360	
8.	Sh. Gopal Dass, Statistical Assistant	01/07/08	490	500	12650	12660	267
		01/07/09	510	510	13160	13170	
9.	Sh. Kameshwar Singh, Nursing Orderly	01/07/07	200	210	5580	5590	399
		01/07/08	210	210	5790	5800	
		01/07/09	220	220	6010	6020	
10.	Smt. Saroj Sweeper-cum-Chowkidar	01/07/07	190	200	5230	5240	399
		01/07/08	200	200	5430	5440	
		01/07/09	210	210	5640	5650	

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All other similar cases after implementation of 6th CPC may be reviewed at the level of the department and increments may be granted according to the G.I., M.F., O.M. No. F. No. 1/1/2008-IC, dated 29/01/09. Necessary recovery in this regard may be made under intimation to Audit.

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Para No. 4 (Refer Memo No.35 dated 10.02.2010).

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Sub :- Medical claim in r/o Dr.A.K. Saxena, CMO (NFSG)

According to DGEHS instructions the reimbursement of medical claims in r/o treatment obtained in emergency at the private hospitals/nursing homes etc. is required to be restricted as per the item-wise ceiling given in the ANNEXURE incorporated in the Appendix VIII of CS (MA) Rules. However, on the test check of Medical Reimbursement it is observed that Dr.A.K. Saxena, CMO (NFSG) has been granted Medical Reimbursement of Rs.29,200.00 vide Bill No.MR/460 dt. 3/9/07 for the medical treatment obtained by his daughter Km.Vartika Avdresh in a private nursing home (Sehgal Nursing home Kailash Colony Delhi) without restricting such claim as per Appendix VIII of CS (MA) Rules. Thus the excess payment made by the Office of the CDMO (ED) to Dr. A.K. Saxena in the medical treatment of his daughter Km.Vartika Avdresh is given below :-

Amount reimbursed	Amount admissible as per CS(MA) rules	Excess Amount paid
Rs.29,200.00	For surgery - Rs. 200.00	Rs.28,900.00
	Room rent - Rs. 100.00 (@Rs. 50 per day)	
	Total - Rs. 300.00 =====	

The DDO may restrict the claim after due verification of facts & figures and recovery of excess payment may be made from the officer immediately under intimation to the audit.

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Para No. 5 (Refer Memo No.11 and 37 dated 21.01.2010 and 11.02.2010 respectively).

Sub :- Recovery of Licence Fee.

(A) Short recovery of License Fee.

GNCT of Delhi has revised the rate of license fee in r/o staff quarters from the month of July, 2004 onwards. During the test check of PBR 2007-08 & 2008-09, it reveals that the department is not recovering the license fee as per rate fixed by the GNCT of Delhi in respect of the following officials.

S.No.	Name & Designation	Amount of License Fee fixed by GNCTD (in Rs.) Per month	Amount of License Fee deducted as per PBR (in Rs.) Per month	Short recovery (in Rs.) Per month	Amount to be recovered up to Jan., 2010. (in Rs.)
1.	Smt. Birmla Sachdeva,	183	153	30	2010

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	ANM				
2. *	Sh. C.M.Mittal, Pharmacist	143	120 upto 9/08	23	1173
3.	Sh. R.K.Tripathi, Pharmacist	143	120	23	1541
4.	Sh. Dhamodhar Sharma, Pharmacist	183	153	30	2010
5.	Sh. V.S.Dhillan, Pharmacist	183	143	40	2680
6.	Sh. Mool Chand, Dresser	183	143	40	2680
			Total		12094

*Further, water charges @ Rs. 10/- per month is also required to be deducted from the pay bill in r/o Sh. C.M.Mittal, Pharmacist since the date of allotment of flat to him by the GNCTD. Similar other cases may also be reviewed at the level of the department.

The amount of recovery as given above (i.e. License Fee+ water charges) may please be recovered from the pay of the respective officials immediately after verifying the facts of date of occupancy of the flat by the concerned officials under intimation to audit.

(B) **Revision of Licence fee in respect of Delhi Government General Pool Accommodation w.e.f. 01.7.2007.**

The GNCT of Delhi, PWD & Housing (Allotment-II Branch) vide its letter No.F.4/(1)/Misc./PWD&H/A-II/1342 dated 19.02.2008 has revised the licence fee in respect of various Government of Delhi Flats in different localities w.e.f. 01.07.2007. The Office of the CDMO (East District) is therefore requested to revise the licence fee of their staff who are the occupants of the both Delhi Government General Pool Accommodation and Central Government Residential Accommodation w.e.f. 01.07.2007 and enforce up-to-date recovery immediately under intimation to audit.

Para No. 6 (Refer Memo No.14 dated 21.01.2010).

Sub : **Excess payment of HRA.**

During the test check of PBR for 2008-09, it has been observed that the following Medical Officers have been granted HRA @ 30% on the revised pay as per Pay Rules, 2008 which is not admissible prior to sept., 2008.

S.No.	Name & Designation	Month	HRA granted	HRA admissible	Overpayment to be recovered. (In
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			(In Rs.)	(In Rs.)	Rs.)
1.	Avinash Saini, Medical Officer	August, 08 (w.e.f 12/08/08)	5081	3145	1936
2.	Smt. Shubhra Jaiswal, Medical Officer	July, 08 (w.e.f 21/07/08)	2794	1730	1064
		August, 08	7875	4875	3000
	Total				6000

Excess amount paid on this account may be recovered from the concerned officers immediately under intimation to audit.

Para No. 7 (Refer Memo No.12 dated 21.01.2010).

Sub:- Irregular payment of Bonus.

The terms and conditions for grant of Non-productivity Linked Bonus stipulates that in the case of persons retiring on superannuation/voluntary retirement or in the case of death during the year relating to Bonus, the bonus is admissible provided the employee has rendered at least six months of continuous service during that year and the bonus is calculated on pro-rata basis in terms of nearest number of months of service.

During the test check the audit team has noted that the DDO has allowed bonus in r/o the following employees who were either retired or died during the year and their eligibility for bonus was less than 6 months continuous service during the year it relates and thus the payment made was irregular:-

S. No.	Name & Designation of the employees	Continuous months service as per Bonus Bill	The Amount of Bonus paid as irregular (in Rs.)	Amount of Recovery (in Rs.)
1.	Lt. Sh. Ram Rattan, Ex-SCC	5 Months	1439	1439
2.	Lt. Sh. Banarsi Dass, Ex-SCC	3 Months	247	247
3.	Smt. Shanti Jumman, Ex-SCC	5 Months	411	411
4.	Sh. Bhoop Singh, Ex-SCC	3 Months	863	863
5.	Lt. Sh. Sampat Lal, Ambulance Attendant (Ex.)	5 Months	1439	1439
	Total Recovery			4399

Similar other cases for the year 2007-08 & 2008-09 may please be reviewed at the level of the department and recovery may be enforced wherever necessary. The irregular bonus paid by the DDO may please be recovered from officials concerned etc. under intimation to audit.

Para No. 8 (Refer Memo No.15 dated 21.01.2010).

Sub : Non recovery of Festival Advance.

As per provisions of Compendium of Rules on Advances, the amount of advance granted on the eve of an important festival to a non-gazetted government servant shall be recovered in not more than ten equal instalments and the recovery of the advance shall commence with the issue of pay for the month following that in which such amount is drawn (Rule 60 & 61).

During the test check, it has been observed by the audit team that the office of the CDMO has paid the festival advance of Rs.1,500/- each to Sh. Man Singh, SCC (August, 08) and Sh. Jeevan, SCC (August, 08) during the financial year 2008-09 but the amount of advances so paid was not recovered from the pay of the aforesaid officials till date. The reason for non-recovery of festival advance from the pay of the officials till date may please be explained to audit and also the amount so paid may please be recovered in one lump sum immediately under intimation to audit. The office of CDMO is also hereby advised to recheck/review the cases of festival advance sanctioned and paid to the employees working under it during the financial year 2007-08 and 2008-09 and recover the amount if such similar cases are brought to its notice.

Para No. 9 (Refer Memo No.6 dated 19.01.2010).

Sub : Excess payment of DA arrears.

The technical resignation of Smt. Uma Rani, LA was accepted by the department w.e.f. 19.09.07 (A/N). During the test check of PBR 2007-08 revealed that the department has paid both the regular pay and the DA arrears (i.e. enhancement of DA rate) upto 30.09.07. Further, the audit team also noted that though the department has recovered the excess amount of regular pay from the official during the Financial year 2009-10 but not effected the recovery on excess amount paid to her as DA arrears for the period 20.09.07 to 30.09.07 which comes to Rs.145/-. Office of the CDMO is therefore requested to recover the aforesaid amount from the official by getting in touch with her present employer under intimation to audit.

Para No. 10 (Refer Memo No.17 & 28 dated 25.01.2010 and 02.02.2010 respectively).

Sub :- Irregular payment in TA Bills.

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(A) Drawal of excess amount in TA on tours

The office of the CDMO (East), Surajmal Vihar has allowed TA claim of Rs. 31,343/- to Shri (Dr.) A.K. Saxena, CMO(NFSG) to attend the 17th international Leprosy congress organized by Hyderabad from 30th January to 4th February 2008 (ref: Bill No DTE/1072/DHS/ED dt 24/3/08). The audit team has observed the following:

- (i) As per Ministry of Finance, Department of Expenditure, E-IV Branch O.M. No. 19024/1/E-IV/2005 dated 24.03.2006 under no circumstances should the fare exceed the normal fare of the entitled class offered by Indian Airlines/Air India or their subsidiaries. Further, whenever the officer seeks to utilize the service of travel agents, it should be limited 'M/s Balmer Lawrie & Company' and 'M/s Ashok Travels and Tours'.

In the instant case the officer has performed the air journey by private airlines namely 'Jet Lite' and the ticket was booked through 'M/s Tours & Travels India'. The agency has raised a bill of Rs.27263/- (including service tax of Rs.143/-). The DDO has allowed the entire amount of Rs. 27263/- without verifying the fare restriction made by 'The Ministry of Finance' and also not obtaining the ex-post facto approval of the competent authority for booking of air ticket from an agency other than the agency prescribed by the Government of India. The case is therefore required to be re-examined by the department in the light of GOI O.M dated 24.03.2006 referred to above and regularize the claim with the approval of competent authority.

- (ii) Since the city "Hyderabad" is coming under the A-class city as per TA rules and the officer is entitled for the DA @ Rs.210/- when he makes his own arrangements for stay etc.

The perusal of the aforesaid TA Bill of Dr. A.K. Saxena further reveals that the he has been paid DA @ Rs. 260/- instead of Rs. 210/- admissible as per TA rules for 6 days. Hence the amount paid in excess Rs.300 is required to be recovered from the officer immediately.

- (iii) As per GOI, Ministry of Finance O.M No.19030/2/87-E-IV dt. 3rd June, 1985 for local journeys performed at the tour station, no road mileage admissible.

The perusal of the bill is also reveals that the officer has paid road mileage of 120 km @ Rs.8 per km. for local journeys performed by him at the tour station. The amount paid in excess on this account by the CDMO (ED) amounting to Rs.960/- is therefore required to be recovered from the officer concerned immediately.

- (iv) The officer has performed the journey by road on taxi from Ghaziabad to airport & back and the DDO has allowed full taxi fare of Rs.1,320/- without restricting the claim as per GOI, M.F., O.M.NO.19031/1/E1V/98 dt. 9.9.98

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which says that in case of official is residing outside the municipal limits of the headquarters, reimbursement of taxi charges has to be restricted to the expenditure which would have been incurred had the journey been undertaken from the duty point to the nearest railway station /airport. Therefore the DDO may kindly restrict the claim accordingly and effect necessary recoveries from he officer concerned under intimation to audit.

Action proposed at (i) to (iv) above may kindly be taken up by the office of CDMO (East) and regularize the claim as per rules under intimation to audit.

(B) TA Bills – drawal of Road milage.

1. During the test check of TA Bills, it is observed that the following officials have been allowed Road mileage in their TA claim for participation in scientific workshop held at Kozhikod, Kerala, for the journey performed from their residences which are outside the municipal limits of Delhi.

Bill No. Dte. 1055 dt. 17/03/08				
S. No.	Name & Designation	Departure	Road Milage (in Kms)	
1.	Sh. Prem Singh, Pharmacist	Noida, UP (to & fro)	96	48x2
2.	Sh. Sanjay Manaktal, Pharmacist	Ghaziabad, UP (to & fro)	59	17+42
3.	Sh. Ramesh Chand, Pharmacist	Noida, UP (to & fro)	98	49*2

According to GOI M.F.O.M. No. 19031/1/EW/98 dated 09/09/98 "In case of official is residing outside the municipal limits of headquarters, reimbursement of taxi/scooter charges has to be restricted to the expenditure which would have been incurred had the journey been undertaken from the duty point to the nearest Railway Station/Airport."

2. Dr. S.C.Pradhan, CMO (NFSG) has been allowed road mileage for the journey performed by him by using Institute bus for 64 Km vide TE/548 dt. 03/10/07 which is not admissible as per relevant rules.

The DDO may restrict the claims mentioned at point (1) & (2) and effect necessary recoveries from the officers concerned under intimation to Audit.

Para No. 11 (Refer Memo No.26 & 20 dated 02.02.2010 and 29.01.2010 respectively).

Sub :- Forfeiture of claims.

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It is observed that Dr. Parveen Kumar SMO has been granted LTC for the block year 2002-05 extended upto 31st Dec., 2006 for the journey performed by him along with his family from Delhi to Goa and back vide Bill No. 1056 dt. 17/03/08. From the bill it is found that the journey has been completed on 31/12/08 but the claim has been submitted by the officer on 19/07/07 vide Diary No. 9049 dt. 19/07/07 i.e. after six months and 19 days from the date of completion of return journey and the DDO, CDMO (East) office has granted him Rs. 8700/- as LTC claim reimbursement.

As per the relevant rules [G.I.Deptt. of Pers. & Trg. O.M. No. 31011/28/86-Estt. (A) dt. the 26th march, 1987] the right of a Govt. servant for reimbursement of his LTC claim shall stand forfeited or deemed to have been relinquished, if the claim is not preferred within three months of date of completion of the return journey. So the LTC claim amounting to Rs.8,700/- allowed to Dr. Parveen Kumar, SMO of Rs. 8700/- is required to be forfeited as per Government of India's O.M. referred above and the amount so allowed by the DDO is required to be recovered from the officer concerned in one lumpsum immediately under intimation to Audit.

(B) Time barred conveyance bills.

As per SR 194-A, all Government servants are expected to prefer their Travelling Allowance claims within one year of their becoming due and where the claims have not been preferred by that period they stand forfeited.

[(SR - 194A) "The right of Government servant to travelling allowance, including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it became due."]

As per GOI, M.F., O.M. No.F.5 (16)-E.IV (B)/67, dated 18th October, 1967 the above rule is applicable to conveyance allowance also. Further, as per GOI, M.F., O.M. No. 19038/175-E.IV (B), dated 18.02.1976 a claim for traveling allowance should be considered as falling due for payment on the date succeeding the date of completion of a journey to which the claim relates.

It has been observed that conveyance allowance to Shri Vinod Kumar Dhasmana, UDC/Cashier has been granted for the period from 05/07/06 to 28/02/07 vide Bill No. CB/1109 dt. 31/03/08 though such claim is required to be forfeited in the light of SR 194-A referred above in view of the fact that the same is not preferred within one year from the date succeeding the date of completion of a journey to which the claim relates.

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In view of the above, the DDO is requested to kindly recover the conveyance allowance amounting to Rs.2,715/- granted to Sh. Vinod Kumar Dhasmana, UDC/Cashier for the above mentioned period immediately under intimation to Audit.

Para No. 12 (Refer Memo No.33 dated 09.02.2010).

Sub:- Contingency Bills

During the test check of contingency bills it is observed that M/S. Well Protect Manpower Services Pvt. Ltd Has been granted payment of wages towards security services at full rate i.e. @ Rs.4223.83 + service taxes for 25 workers for the month of March 09 vide bill no.1087 dated 30/03/09. But it is observed from their attendance certificate that there is absence of duty/Leave of 9 days in March 09 by various workers for whom the wages was claimed and thus excess payment has been granted to M/S. Well Protect Manpower Services Pvt. Ltd as under:

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Bill No. & Date, Net Amount of Bill	Voucher No.	No. of Leave taken	Amount granted excluding ST.	Amount Paid excess for 9 days leave
CB/1087 30/03/09	617618	9	Rs.105595.00	Rs 1226.00
Rs.114073.00				

The DDO may restrict the claim accordingly and recovery may be made from M/S. Well Protect Manpower Services Pvt. Ltd. after due verification of relevant facts and figures.

Para No. 13 (Refer Memo No.18 & 27 dated 29.01.2010 and 02.02.2010 respectively).

Sub :- Violations of GOI/GNCTD's instructions.

(A) Service Tax.

During the test check of Contingency Bills, it has been observed that 'M/s Well Protect Manpower Services Pvt. Ltd.' has charged Service Tax @ 12.36% in their bill for payment of services of S.C.Cs and their payment was granted by the office of CDMO (East Distt.), DHS vide the following bills:-

S.No.	Bill No. & Date	Total amount of Bill	Service Tax charged in Bill
1.	CB/1065 dt. 19/03/08	83658	9396 (@ 1566 in 6

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			vouchers No. 293-298)
2.	CB/1108 dt. 31/03/08	41829	4698 (@ 1566 in 3 vouchers No. 334-336)

It is observed that no "Service Tax No." has been mentioned in the pre-receipt bills of 'M/s Well Protect Manpower Services Pvt. Ltd.' in which service tax has been charged by them. As such, documentary proof regarding depositing the Service Tax with the competent authority by 'M/s Well Protect Manpower Services Pvt. Ltd.' be got produced before Audit immediately failing which the entire service charges paid to them may be recovered in lump-sum and remitted to Govt. Exchequer under intimation to audit.

Similar type of contingency bills may be reviewed and necessary rectification be made in this regard.

(B) Payment of Service tax to 'M/s Well Protect Manpower Services Pvt. Ltd.' without ensuring mandatory requirement of Service Tax Registration Number.

As per O.M. No. 1/6/2004-AC/4544 dt. 31/12/04 issued by Finance (Accounts) Department, GNCT of Delhi stipulates that the payment to service providers be released only after reference of Service Tax Registration Number/Service Tax Code and Accounting code in the invoices/receipts.

During the test check of contingent bills by the Audit Team, it noted that the Directorate of Health Services outsourced SCC services for dispensaries working under it and deployed the agency 'M/s Well Protect Manpower Services Pvt. Ltd' for the purpose. The sanction order issued by the Caretaking Branch of Directorate of Health Services for the period 20/06/08 to 31/03/09 works out to Rs. 40,65,858.74 (i.e. Rs. 40,65,859/-) plus service tax as applicable in which the amount apportioned to East District for the period 20/09/08 to 31/03/09 was Rs. 8,33,643.25 plus service tax.

Further, the sanction accorded by the competent authority for the purpose for the period 13/02/08 to 19/09/08 was Rs. 24,45,397.99 (i.e. Rs. 24,45,398/- plus service tax) in which share of East Distt. Works out to Rs. 7,84,913.68 plus service tax.

The Audit Team also noted that in the following cases while releasing the payment to the aforesaid Agency, the DDO has not ensured the mandatory requirement of providing the service tax registration number /service tax code and accounting code by the aforesaid agency in their invoice/receipts though which includes the component of service tax :-

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S. No.	Bill No.	Date	Amount of Service Tax (in Rs.)
1.	860	03/02/09	23,493
2.	1054	26/03/09	31,886
3.	1087	30/03/09	10,874

Since the entire work of SCC services of all dispensaries functioned under the DHS was awarded to single agency namely 'M/s Well Protect Manpower Services Pvt. Ltd' and the agency might have raised their claim from the respective DDOs on the similar invoice/Bill that was given to the DDO, CDMO, Surajmal vihar. Thus the quantum of total service tax paid by the DHS comes to more than Rs. 8 lakhs (based on expenditure sanction accorded by DHS as referred to above).

Hence the DDO may ensure that in future payments may be released only after insisting the service tax number from the agency. Further, the office of CDMO(East) shall call for the necessary documents from the agency in support of depositing the service taxes collected by it from the DHS for providing SCC services into the government Account under intimation to Audit.

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Para No. 14 (Refer Memo No.25 dated 02.02.2010).

Sub:- Payment of Sales Tax without having Sales Tax Registration Number [Bill No. 947 dt. 11/02/08].

As per circular No. F.101(190)/2002-Fin.(A/cs)/3926 dt. 9th Feb., 2004 issued by Finance (Accounts) Department, GNCTD, the department shall observe the following instructions strictly while making purchases/issuing supply order:-

1. Supply order shall contain a condition that the supplier is registered with Sales Tax Deptt., GNCT of Delhi.
2. Supplier would submit a proof of depositing sales tax to intending department.
3. In case of purchase orders exceeding Rs. five lakh, the purchasing department must inform the sales tax deptt. of all such purchases.

During the test check, the audit team has noticed that the office of CDMO (East Distt.) has allowed VAT @ 4% Rs. 119/- to M/s Comhard Systems Pvt. Ltd. though as per bill the agency is not having TIN issued by the Trade & Taxes Deptt. of GNCT of Delhi (Ref: Bill No. 947 dt. 11/02/08 of the department). Thus the amount paid by the CDMO (East) without ensuring the proof of depositing sales tax as well as having a valid sales tax registration number, to the above supplier is irregular expenditure.

In view of the above, the office of CDMO (East Distt.) is advised to ensure the deposit of tax (VAT) of Rs. 119/- into govt. account by 'M/s Comhard

Systems Pvt. Ltd.' under intimation to audit and also to comply with the instructions issued by Finance Department while making purchases etc. in future.

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Para No. 15 (Refer Memo No.19 dated 29.01.2010).

Sub : GPF A/c of Group-D staff.

During the scrutiny of GPF Ledger of Group-D staff maintained by the office of CDMO (East), DHS, it has been observed that GPF withdrawal of Rs. 2,00,000/- drawn by Sh. Laxman Singh, Dresser in August, 2007 has not been deducted from his account and the interest allowed by the DDO during the financial year 2007-08 onwards is incorrect. Further, it also noted that the closing balance for the year 2008-09 in r/o Sh. Laxman Singh, Dresser has been sent to PAO-24 without debiting Rs. 2,00,000/- as well as by showing the interest on the incorrect balance.

GPF A/c of Sh. Laxman Singh, Dresser is therefore required to be recasted from the F.Y. 2007-08 onwards immediately and interest may be granted on the recasted amount and revised GPF balance may be sent to PAO for updation of his A/c under intimation to Audit. Further, confirmation from the PAO concerned about the updating of GPF Account of the above official with the recasted balance be obtained and shown to Audit.

Para No. 16 (Refer Memo No.24 dated 02.02.2010).

Sub:- Convey of sanction of Head of Department without his approval.

The office of CDMO (East Distt.) has conveyed a sanction of Head of Department amounting to Rs. 4562/- vide No. F-15/04/99/DHS/EZ/OT/5634-5637 dated 29/09/08 on account of repair of computer and the amount was drawn vide Bill No. 542 dated 21/10/08. However, the perusal of the file relating to the subject it has been observed by the Audit team that the proposal has not been approved (i.e. expenditure sanction is not accorded) by the Head of Department. In fact the approval has been given for constitution of a committee consisting of three persons. Hence the expenditure incurred is irregular expenditure.

Reason for irregularity noted above be explained to audit and the expenditure incurred above needs to be regularized by obtaining ex-post facto approval of the Head of Department under intimation to audit.

Para No. 17 (Refer Memo No.22 & 23 dated 01.02.2010).

Incurring of expenditure beyond the limit prescribed under schedule VI of Delegation of Financial Powers Rules, 1978.

*get this done that
send to update
the missing
any documents placed
to file by the
PAO.*

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The existing limit of expenditure in connection with laying of foundation stones and the opening ceremonies of Government Undertakings and other Government installation is Rs. 10,000/- in all including expenditure of contingent nature like printing of invitations, provision of shamianas, refreshments, garlands and photographs [Ref:- Note incorporated below the table in the Schedule VI of DFPR, 1978].

During the test check of contingent bills, the audit team has noted that the Office of the CDMO (ED) has incurred expenditure of Rs. 16,244/- for the foundation stone laying ceremony in r/o construction of building of a new dispensary/health centre at Mayur Vihar, Phase-III held on 17/01/08 beyond the permissible limit of Rs. 10,000/-. Thus the expenditure already incurred above by the office of CDMO (East) in excess of its powers/limits prescribed by the Government should be treated as irregular expenditure and should be regularized by the issue of an ex-post facto sanction of the competent authority.

The details of expenditure incurred by the department in the aforesaid ceremony are given below:-

S.No.	Bill No.	Date	Amount (in Rs.)	Sanction accorded by (as per office order)
1.	823	10/01/08	10,000	Head of Deptt.
2.	858	15/01/08	3,000	Head of Deptt.
3.	1048	16/03/08	725	Head of Office
4.	1049	16/03/08	2,519	Head of Office
	Total		16,244	

In view of the above, the office of CDMO (East) is requested to regularize the expenditure incurred above in excess of limits prescribed by the Government with the approval of the competent authority under intimation to audit.

(B) Violation of Rule 145 & 146 of General Financial Rules, 2005.

According to Rule 145 of GFR, 2005 purchase of goods upto the value of Rs. 15,000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I,....., am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

According to Rule 146 of GFR, 2005, purchase of goods costing above Rs. 15,000/- only and upto Rs. 1,00,000/- only on each occasion may be made on the recommendation of a duly constituted local purchase committee

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consisting of three members of an appropriate level as decided by the Head of the Deptt. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:-

"Certified that we....., members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

Rule 154 of the GFR, 2005 stipulates the circumstances on which one can procure the goods from a single source.

During the scrutiny of stationery file of the office of CDMO (East), it reveals that in the following cases the office has procured stationery items from a single source i.e. 'DCCWS Ltd.' without fulfilling the circumstances given under Rule 154 of GFRs on one side and also without constituting a purchase committee and recording a certificate prescribed under Rules 145 & 146 of GFR. Further in one case the office has incurred excess expenditure above the amount of the expenditure sanction approved/accorded by DHS:-

S.No.	Bill No.	Date	Amount drawn Rs.	Amount of sanction accorded by DHS Rs.	Excess amount without approval Rs.
1.	456	03/09/07	14,872	14,872	---
2.	1007	29/03/08	14,436	14,436	---
3.	337	04/08/08	12,728	12,728	---
4.	897	05/02/09	11,567	11,047 (i.e. 10,540+vat)	520 (i.e. Rs. 500+vat Rs. 20)
5.	1030	19/03/09	41,625	41,625	520

The reasons for the above lapses be explained to audit and violations made are required to be regularized with the ex post facto approval of the competent authority. In future, the office of the CDMO may kindly follow the codal provisions strictly.

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Para No. 18 (Refer Memo No.31ated 05.02.2010).

Sub:- Wrong fixation of Pay in CCS (Revised Pay Rules), 2008.

Clarification regarding pay fixation of existing Group 'D' employees in the revised pay structure has been issued by the Ministry of Finance, Govt. of India vide its O.M. No. F.1/1/2008-IC dated 24/12/08. As per clarification, Government

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Servants who have been granted financial upgradation to a higher scale under the ACP scheme will be granted the grade pay corresponding to the higher pre-revised pay scale that was granted to them under ACP. However, in case of erstwhile Group 'D' employees, all such eligible employees will be granted grade pay of 1800 in PB-1, irrespective of their pre-revised Group 'D' pay scale whether granted to them on regular appointment/promotion or under ACP.

During the test check of service books, the audit team has observed the following discrepancy in the service book of Sh. Ram Niwas, Nursing Orderly:-

Sh. Ram Niwas, N.O has been granted 2nd financial upgradation w.e.f 14/10/2000 in the pre-revised pay scale of Rs. 2750-4400. In the instant case while fixing his pay in the revised pay structure duly considering the aforesaid clarification of Govt. of India, he is entitled for the grade pay of Rs. 1800/- irrespective of the fact that pre-revised Group-'D' pay scale granted to him was under ACP. Whereas the office of the CDMO (East Distt.), GNCTD has allowed him the grade pay of Rs. 1900/- vide its order No. F. 7/90/76/Estt./DHS/ED/2475-78 dt. 08/07/09 - on violation of the clarifications issued by the Ministry of Finance, Govt. of India. Therefore, the Head of Office may kindly revise the pay fixation as per clarification issued by Govt. of India, Ministry of Finance and regulate his increments considering his grade pay as Rs. 1800/- and effect recoveries of overpayment made to him under intimation to audit.

Further, all other similarly placed cases may please be reviewed at the level of Head of Office immediately and recover the overpayments made to such erstwhile group 'D' employees so that we may remove the discrepancy noticed above in such cases and pay fixation be done as per clarification issued by Ministry of Finance, Govt. of India uniformly in all such categories.

Para No. 19 (Refer Memo No.32 dated 09.02.2010).

Sub :- Non-observance of sub-rule (6) of rule 5 of the Medical Termination of Pregnancy Rules, 2003 by the office of the CDMO (East).

The modalities to be observed while processing a proposal for issuing a certificate of approval of place for the purpose of the Medical Termination of Pregnancy Act, 1971 is elaborated under Rule 5 of the Medical Termination of Pregnancy Rules, 2003. According to the aforesaid rule the CMO of the District may if he is satisfied after such verification, enquiry or inspection of the place, as may be considered necessary, the termination of pregnancies may be done under safe and hygienic conditions, the place, recommend the approval of such place to the Committee. The Committee may after considering the application and the recommendations of the CMO of the District approve such place and issue a certificate of approval in Form B.

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From the above it is crystal clear that the authority who is empowered to approve and issue a certificate of approval of place for the purpose of the aforesaid Act vests with the Committee constituted at the district level under the proviso to clause (b) of section 4 read with rule 3.

During the test check of five files produced before the audit reveals the following :-

1. No specific approval/recommendations of the Committee is found in three out of 5 files test checked by the audit team (i.e. Aashirwad hospital, Khandelwal Hospital & Urology Centre, Balaji Medical & Diagnostic Research Centre) except the signature of members of the Committee in the concerned files.
2. Out of 5 in four cases (i.e. Khandelwal Hospital & Urology Centre, Balaji Medical & Diagnostic Research Centre, Goyal Hospital & Urology Centre and Lake View Nursing Home) the certificate of approval in form B were issued by the CDMO (East) whereas as per rules the certificate of approval is required to be issued by the Committee.
3. In the case of Aashirwad Hospital, the audit team has not found a copy of the certificate of approval of place issued by the office of the CDMO (East).

The reasons for the aforesaid deficiency be explained to audit and also in future the office of CDMO shall observe the codal provisions while issuing the Form B as well as the processing the case for approval of Place under the MTP Act.

Further, with regard to query of time frame given in processing the application for new MTP Registration, the office of the CDMO (East) vide its letter dated 19.01.2010 replied that no time line or (stipulated time) has been prescribed either in MTP Act or by the Implementing Authorities for granting a new registration. The reply of the office of CDMO (East) is not tenable to audit because the issue raised by us is clarified under sub-rule (8) to Rule 5 of the Medical Termination of Pregnancy Rules, 2003 which says as under :-

"The place shall be inspected within 2 months of receiving the application and certificate of approval may be issued within the next 2 months or in case any deficiency has been noted within 2 months of the deficiency having been rectified by the applicant"

Since the office of the CDMO (East District) itself is not aware the codal provisions of MTP Act and Rules framed thereunder it is not clear to audit how they will be able to handle/monitor the various provisions of the aforesaid Act. Hence, the audit team is of view that a proper training be conducted for the benefit of officers who are dealing with the aforesaid Act and Rules.

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A copy of the District Level Committee constituted by the Government under the proviso to clause (b) of section 4 of the aforesaid Act may please be produced before the Audit immediately. Till date, the Audit Team has not received either any reply to the observations made by us or a copy of the Order regarding constitution of District Level Committee by the GNCT of Delhi. Hence, no further comments to offer.

Para 20
Para No. 20 (Refer Memo No.41 dated 15.02.2010).

Sub: Non- Production of records

The following records were not produced to audit which may please be produced to next audit:-

1. Stock records of general store/medicine store etc. in respect of Jagatpuri Dispensary.
2. Details of machinery and equipments purchased/lying obsolete more than 1 year during the period 2007-08 & 2008-09 were not produced to audit in respect of the following dispensaries:

- | | |
|----------------------|-------------------------|
| 1. Mandawali | 11. Kanti nagar |
| 2. Kalyan Puri | 12. Krishna nagar |
| 3. Geeta colony | 13. Vivek vihar |
| 4. Himmat puri | 14. Karkardooma village |
| 5. Bhola Nath Nagar. | 15. Karkardooma court |
| 6. Trilok puri | 16. Jagat puri |
| 7. Kalyan vas | 17. Chander Nagar. |
| 8. I.P Extn. | |
| 9. Laxmi nagar | |
| 10. Raghubar pura | |

3. Spouse information of staff.

Sudheesh NG
(Sudheesh NG)
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TEST AUDIT NOTES

TAN NO. 1 (Refer Memo No.16 dated 22.01.2010).

Sub :- Booking of receipts under wrong head of account.

1. As per GOI's Decision No. (2) incorporated below Rule-2 of compendium of Rules on Advances stipulates that the amount of interest recovered on the unutilized portion of LTC advance shall be credited to the receipt Major Head corresponding to the expenditure head to which the advance was debited and in the absence of such receipt head to the Major Head "0068 Miscellaneous General Services-Other Receipts".
2. During the test check of Challans (GAR-7) of the office of CDMO (East Distt.) during the financial year 2007-08 and 2008-09 reveals that the interest recovered on the unutilized portion of LTC advance was credited under the expenditure head to which the advance was debited (i.e. 2210-Salaries) instead of receipt head "0210-other receipts" as stipulated by the GOI Decision No. (2) referred to in Para 1 above.

The details are given below:-

S.No.	Challan No.	Date of remittance into bank	Amount of Interest recovered and credited (in Rs.)	Head of Account credited
1.	118	20/07/07	753	"2210-salaries"
2.	122	07/08/07	274	-Do-
3.	205	10/07/08	62	-Do-
4.	211	14/08/08	382	-Do-
5.	218	12/09/08	81	-Do-

Thus by booking of receipts under wrong head of Account (i.e. salaries in the instant case) by the office of CDMO paved the way for reduction of expenditure under the head "salaries" of the office of the CDMO (ED) and which also caused to reflect wrong receipts and expenditure figures in the annual financial statement of the CDMO (East).

In view of the above, the office of the CDMO is requested to strictly follow/comply the instructions of the GOI Decision No. (2) referred to above in all such cases in future.

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TAN NO. 2 (Refer Memo No.30 dated 03.02.2010).

Sub :- Reg. completion of the Service Books of Govt. Servants.

During the test check of the service books, it has been observed by the audit team that the service books are not complete in various respects mentioned below.

(A) Nomination papers on account of GPF, Gratuity and UTCGEIS etc. are not found in the service book of following employees.

Sl. No.	Name & Designation
1.	Dr. Kavita
2.	Dr. Karuna Singh
3.	Dr. Harleen Kaur
4.	Dr. Anuradha Singh
5.	Dr. Archana Prakash
6.	Sh. Praveen Kumar, Dresser
7.	Sh. Pushpkar, Nursing Orderly
8.	Sh. Madan Singh, NO
9.	Sh. Jai Prakash, NO
10.	Sh. Raj Kumar, MM
11.	Sh. Naveen Kumar, NO
12.	Sh. Vinod Kumar, SCC
13.	Sh. Jeevan, SCC

(B) Leave Account is not update in the service book of following employees.

S. No.	Name & Designation
1.	Dr. Anuradha Singh
2.	Dr. Abhay Ram
3.	Sh. Amit Kumar, Dresser
4.	Sh. Sunil Kumar, Dresser
5.	Sh. Ram Kawal Yadav, Dresser
6.	Sh. Madan Singh, NO
7.	Sh. Jaipal, NO
8.	Sh. Raikumar, MM
9.	Sh. Saroj, SCC
10.	Sh. Suraj Pal, SCC
11.	Sh. Vinod Kumar, SCC

12.	Sh. Amar Singh, SCC
13.	Sh. Sultan Singh, SCC
14.	Sh. Jeevan, SCC
15.	Sh. Subhash Chand, SCC

(C) **Service verification is not updated in the service book of following employees.**

S. No.	Name & Designation
1.	Sh. Parveen Kumar, Dresser
2.	Sh. Suraj Pal, SCC

TAN NO.3 (Refer Memo No.36 dated 10.02.2010).

Sub :- Delay in remittance of receipts under PNDD Act.

It is observed from the cash book maintained for PNDD, that the receipts collected under PNDD Act in the form of Registration fee, Renewal fee fine for delayed renewal etc. are not remitted into the current account opened by the Office of CDMO (ED) for the purpose well in time. A few instances are quoted below:-

S.NO	Name of nursing home	Draft No, Date Amount	Date on which DD/ Cheque deposited into bank	Delay occurred
1.	Ram Singh Hospital East Krishna Nagar	945294, 15/3/07, Rs.16500.00	12/4/07	27 days
2.	Bhadani Diagnostic Center	249814, 12/2/07 Rs 4000.00	1/5/07	2 months 17 days
3.	Pioneer Diagnostic center	165449, 9/4/07, Rs.2000.00	1/5/07	22 days
4.	Sneha mothers & child	029919, 11/2/09, Rs.4000.00	20/4/09	2 months 8 days
5.	Rashmi kumar Vivek Vihar	792677, 18/2/09, Rs.4000.00	20/4/09	2 months
6.	Shruchi Rastogi IP Ext.	2477446 2477447, 16/4/09 Rs.8000.00	19/6/09	2 months 3 days

According to R&P rules the receipts should be remitted into Govt. exchequer on the same day or on the day following the date of receipts. Reason

for the delay occurred may be intimated to audit and this kind of practice should be avoided in future.

TAN NO.4 (Refer Memo No.34 dated 10.02.2010)

Sub:- Non Surrender of savings before the close of the financial year 2007-08 and 2008-09.

Scrutiny of the budget allocation and expenditure statement of Office of the CDMO (ED) by the Audit revealed that savings to the tune of Rs.188.60 lakhs and Rs.20.14 lakhs for the year 2007-08 and 2008-09 respectively were not surrendered before the closure of the respective financial years which resulted in non utilization of these savings by other needy departments of the G.N.C.T. of Delhi. The details of savings are as under:

(Rs. in lakhs)

Sl No.	Financial Year	Plan/Non-Plan	Budget Allocation	Expenditure incurred	Savings
1	2007-08	Non-Plan	775.86	614.54	161.32
		Plan	109.31	82.03	27.28
		Total Savings			
2	2008-09	Non-Plan	955.35	940.07	15.28
		Plan	126.45	121.59	4.86
		Total Savings			

The above table clearly indicates that unrealistic budget have been prepared by the office of the CDMO (ED) which resulted in huge savings under various heads of account. Therefore, the office of CDMO (ED) should prepare Budget Estimates according to realistic basis and if any savings is found the same should be surrendered well before the closure of the financial year in future.

TAN NO.5 (Refer Memo No.38 dated 12.02.2010).

Sub :- Non fill up of vacant posts.

The following is the position of sanctioned posts, actual strength and shortage of staff in the Office of the CDMO (East) where posts are lying vacant at present :-

S.No	Name of the Post	Sanctioned posts	Actual Strength(filled up)	Shortage vis-à-vis sanctioned

				post in %
1.	GDMO-I & GDMO-II	70	46	24(34%)
2.	UDC	2	-	2(100%)
3.	PHN	10	6	4(40%)
4.	Lab Assistant	28	21	7(25%)
5.	ANM	46	22	24(52%)

Such shortage in the strength of Medical officers, Para-medical staff are likely to adversely affect the capacity of dispensaries to treat patients and to provide quality patient care. Hence the directorate of health services should take effective steps to fill up the critical vacancies so that the ability of dispensaries to offer the full range of intended health care services is not hindered.

TAN NO.6 (Refer Memo No.39 dated 15.02.2010).

Sub :- Non availability of essential life saving drugs and medicines.

The DHS, GNCT Delhi has prescribed in "THE ESSENTIAL MEDICINE LIST", the list of essential drugs and medicines for Hospitals and Dispensaries under GNCT of Delhi. There should not normally be a position of "NO STOCK" in respect of these medicines at hospitals/dispensaries. During the test check of stock records of the following dispensaries functioned under CDMO (ED), the audit team is noted that the dispensaries could not make available the following essential drugs & medicines required for treatment of various diseases for the period ranging from 1 month to 2 years during 2007-2009 :-

S.No	Name of Medicine	Name of dispensary	Period of Non- Availability.
1.	Amoxicillin cap/ syrup	Mandawali BholaNath Nagar	15-04-07 to 10-03-08 01-04-08 to 5-05-08
2.	Ampicillin	Bhola Nath Nagar Karkardooma Village	01-04-08 to 05-05-08 06-07-07 to 21-01-08
3.	Cephalexin tab/syrup	Bhola Nath Nagar Bhola Nath Nagar Kalyan Puri Karkardooma Village	08-10-07 to 06-02-08 28-07-07 to 02-12-07 28-04-08 to 06-05-08 29-09-08 to 19-11-08 11-03-08 to 18-06-08 01-04-08 onwards
4.	Omperazole	Bhola Nath Nagar Karkardooma Village	15-09-08 to 19-11-08 19-01-09 to 01-03-09

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5.	Ibuprofen	Mandawali Karkardooma Village	25-09-07 to 10-03-08 02-03-09 to 17-06-09 02-04-07 to 14-06-07
6.	Vovran tab	Mandawali	25-08-07 to 13-11-07
7.	Metronidazole tab	Karkardooma Village	02-04-07 to 21-10-07 01-10-07 to 21-01-08
8.	Erythromycin	Kalyan Puri Bhola Nath Nagar	08-10-07 onwards 01-04-08 to 19-11-08
9.	Cloxacillin	Karkardooma Village Bhola nath nagar	02-04-2007 to 21-01-08 01-04-2008 to 05-05-2008

Due to non-availability of these essential drugs the patients were compelled to purchase the same from outside.

Hence the CDMO (EAST) DHS is requested to issue necessary directions to all the CMO's in charge of dispensaries working under the District to take timely steps by raising indents to the Central store to replenish its stock of essential medicines sufficiently well in advance and thus to make ensure the availability of the all essential drugs/medicines in the dispensaries at all times.

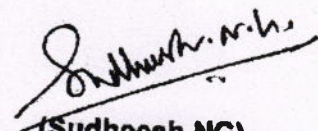
TAN NO.7 (Refer Memo No.40 dated 15.02.2010).

Sub :- Supporting documents along with application form for registration/renewal of genetic clinics/Laboratories under PNDDT Act and MTP Act

On the test check of files of clinics/Laboratories registered /approved under PNDDT Act and MTP Act it is observed that there is no such procedure for obtaining any supporting documents to establish the identity of the applicant while he submits Form A i.e. application form for registration/renewal etc. In the present scenario before registering any clinic or approving any place under the aforesaid Acts one must know the details of basic information of an applicant i.e. residential address, photograph etc since the applicant has a definite role to play and he is the responsible person and the management of such clinic/place is always be under his supervision. If the clinic commits any offence under the aforesaid Act and the answerable person to public for such an offence will

definitely be the applicant. Therefore, the audit is of the suggestion that the following documents may also be called for along with the application form for registration/renewal or approval of place:-

- (a) Two photographs of the applicant duly signed by a Gazetted officer.
- (b) An affidavit duly notarized by the Notary Public of the applicant regarding:
 - (i) Age, good health and sound mind.
 - (ii) Insolvency
 - (iii) Non-conviction
- (c) Identity proof like Election identity card, Pan Card of the applicant etc.


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PART - II

~~SORTED~~ AUDIT REPORT
(2009-16)

PARA 1 : Overpayment of Pay & Allowances amounting to Rs.141528/-.

(a)(i) Over payment of pay & allowances during leave period amounting to Rs.94935/-
(Ref. Memo. No. 7 dt. 15.12.2016 & Memo No. 11 dt. 19.12.2016)

As per M.F. O.M. No. 21(1)/97-E.II (B) dated 3/10/1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.2.2002, this allowance will not be admissible if a government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. vide M.F.O.M. 21(1)/97-EII(B) dated 22.02.2002

Further as per Min. of Health & Family Welfare O.M. No.Z28015/119/2012-H dated 17/12/12 the payment of HPCA/PCA is subject to the condition that it may not be admissible in case the individual proceeds on leave/training for more than one calendar month.

During test check of PBRs and Leave records for the audit period, the following discrepancies were observed:

(1) Smt. Anshu Lata, Pharmacist was absent from duty for a period of complete month or more due to leave but she was paid Transport allowance & Patient care allowance as detailed below :-

Period of Leave & Nature of Leave	Complete calendar months	Amount disallowed as per audit			Recovery made by the deptt.	Over payment	Remarks
		TA	HPCA	Total			
12/12/13 to 10/6/14 (Maternity Leave) 11-06/14 to 30-08/14 (CCL) 2/07/14 to 29/12/14 (CCL)	6/14 to 6/14 and 8/14 to 11/14	3200 x 6 = 19200 3312 x 2 = 6624	8 x 725 = 5800	39624	10668 (1/15) 5030 (3/15) 15693	23931	TA & HPCA not paid for 10/14 to 11/14

(2) Smt. Uma Goel, ANM had availed EOL some period of absence was treated as dies non but pay & allowance was paid to her for these period as detailed under:

Period of Leave & Nature of Leave	Nature of Leave	Amount disallowed as per audit			Recovery made by the deptt.	Over payment
		BP	DA	Total		
20, 23, 26 Dec 09 (3 days)	Dies Non	1952	257	12014	Nil	12014
19-20 Jan 10 (2 days)	EOL	635	222			
8-9 Feb.10 (2 days)	EOL	703	246			
3-23 May.10 (21 days)	EOL	6666	2333			

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(3) **Dr. Deepti, M.O.** was absent from duty for a period of complete month or more due to leave but she was paid Transport allowance as detailed below

Period & Nature of Leave	Complete calendar months	Amount disallowed on TA as per audit	Recovery made by the deptt.	Over payment	Remarks
10/02/11 to 08/08/11 (180 days Maternity Leave) 09/08/11 to 11/08/11 (3 days Med. Leave) 12/08/11 to 11/02/12 (CCL 184 days) 12/02/12 to 11/08/12 (CCL 180 days)	(3/11 to 7/12) March, 11 to June, 11 July, 11 to Dec. 11 Total	4832x4 = 19328 5056x6 = 30336 49664	20224/- in 1/12 and *5280/- in 8/12 25504	24160	*TA not paid for Jan. 12 to Aug. 12

(4) **Dr. Kavita Choudhary, M.O.** was absent from duty for a period of complete month or more due to leave but she was paid Transport allowance as detailed below

Period & Nature of Leave	Complete calendar months	Amount disallowed on TA as per audit	Recovery made by the deptt.	Over payment	Remarks
09/03/15 to 07/05/15 (CCL 60 days)	04/15	6816	Nil	6816	--

(5) ***Dr. Indu Sarna, M.O.** was absent from duty for a period of complete month or more due to leave but she was paid Transport allowance as detailed below

Period & Nature of Leave	Complete calendar months	Amount disallowed on TA as per audit	Recovery made by the deptt.	Over payment	Remarks
04/03/13 to 30/08/13 (CCL 118 days)	(04/13 to 07/13) Apr. 13 to June. 13 July, 13 Total	576803 17280 6080 23360	-----	23360	--

*Further Dr. Indu Sarna, MO was on CCL w.e.f 04/03/13 to 30/08/13. As per Rule 10 of CCS (RP) Rules, 2008, from 01.01.2006 Increments are to be allowed from 1st of July. If a

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Government employee is on leave on 1st of July, only leave salary is drawn during such leave. The increased pay will be drawn only from the date on which he/she resumes duty and not from 1st of July. Increment will be allowed after the expiry of leave.

As the Dr. Indu Sarna, MO did not attend duty during the period between 01.07.2013 to 30.08.2013, she was not eligible for grant of increment. However, she was wrongly granted annual increment on 01.07.2013, resulting overpayment to the tune of Rs. 4654/- (Annexure-A).

Accordingly, an amount of Rs. 94935/- (23931 + 12014 + 24160 + 6816 + 23360 + 4654) had been overpaid to the above-mentioned officials on TA and other allowances. Recovery of overpayment may be made after due verification under intimation to audit.

(a)(ii) Overpayment of pay & allowance due to Incorrect Pay Fixation amounting to Rs.6926/-

(Ref. Audit Memo. No. 9 dated 16.12.2016)

As per Rule 13 of CCS (RP) Rules, 2008 in case a Govt. servant opts to get his pay fixed from his date of next increment, then on the date of promotion, pay in the PB shall continue unchanged, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of next increment i.e., 1st July, granting two increments, one annual increment and second on account of promotion. While computing the two increments, basic pay prior to the date of promotion shall be taken into account.

On scrutiny of service book of Dr. Sudesh Babu Gautam, it was observed that the official was granted wrong increment on 01/07/11 on promotion from Medical Officer (PB-3, GP- 5400) to Sr. Medical Officer (PB-3, GP-6600) w.e.f. 31/01/2011 as detailed under:

Period		As per Service book		As per audit	
From	To	Pay in pay band	Grade Pay	Pay in pay band	Grade Pay
Existing pay as on 30.01.11		17550	5400	17550	5400
31.01.11	30.06.11	17550	6600	17550	6600
01.07.11	30.06.12	18990	6600	18950	6600
01.07.12	30.06.13	19760	6600	19720	6600
01.07.13	30.06.14	20550	6600	20510	6600
01.07.14	30.06.15	21370	6600	21330	6600
01.07.15	30.06.16	22210	6600	22170	6600
01.07.16	31.08.16	23080	6600	23040	6600

Accordingly an amount of Rs. 6926/- (Annexure-B) had been overpaid to the employee w.e.f 01/07/11 to 31/08/16. Recovery of overpayment may be made from Dr. Sudesh Babu Gautam after due verification under intimation to audit. Further the fixation under 7th CPC may be reviewed according to the rules at the department level and shown to audit.

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(b) Over payment of Family Planning Allowance amounting to Rs.29700/-
(Ref. Audit Memo. No. 6 dated 14.12.2016)

Vide GOI decision (12) below FR 27 stipulates, "Family Planning Allowance will be related the Grade Pay corresponding to the post against which the employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service. The rate of FPA was revised vide Min. of finance Deptt. Of Expenditure OM dated 24th Sept.2008, at double the existing amount subject to a minimum of Rs. 210/- per month.

On scrutiny of service books as well as concerned page of PBR in r/o. following employees, it revealed that they are drawing more Family Planning Allowance than admissible to them. The details are given below:

S. No.	Name & Designation	FPA drawn before 6 PC	Period	FPA as per CPC (Rs.)	FPA as per PBR (Rs.)	Excess amount paid per month (Rs.)	Total months	Total Amount (Rs.)
1.	Smt. C. R. Promila, Pharmacist	Rs.125/- (PS 4500-125-7000)	Sep. 08 to Nov.16	250	400	150	99	14850
2	Smt. Kamlesh Vaish, Pharmacist	Rs.125/- (PS 4500-125-7000)	Sep. 08 to Nov.16	250	400	150	99	14850
Total								29700

Recovery of overpayment of Family Planning Allowance amounting to Rs.29700/- in r/o above-mentioned officials may be made and further Family Planning Allowance may be revised w.e.f. 01.12.2016 under intimation to Audit.

(c) Short recovery of License fee amounting to Rs.6150/-
(Ref. Audit Memo. No. 8 dated 15.12.2016)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4 (1)/Misc/PWD/Allot/2004/3496-3500 dated 27.07.2012, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD &H/A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of Pay Bill Registers as well as relevant recovery schedules of License fee, it was revealed that short recovery of License fee/Water charges has been made in respect of following employees as detailed below:-

S. No.	Name & Designation of the Employee	Address	Period	License fee/Water Charges to be recovered	Amount recovered	Amount of short recovery
1.	Smt. Vidyotama Bhardwaj, ANM	278, Type II, Karkardooma	From 01.07.13 to 30.11.2016	310/-	260/-	Rs.50x41 months =2050

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27/11/16 (2)

2.	Sh. Anil Kumar, NO	1503, Type-I, Kalyanvas	From 01.07.13 to 30.11.2016	115/-	Rs.20x41 months =820
3.	Smt. Tarun Bala, Dresser	63, Block-5, Type II, Dwarka	From 01.07.13 to 30.11.2016	205/-	Rs.40x41 months =1640
4.	Sh. Govind Singh Negi, Dresser	14, Type-II, Kalyanvas	From 01.07.13 to 30.11.2016	205/-	Rs.40x41 months =1640
Total					Rs.6150/-

Recovery of License fee amounting to Rs.6150/- in r/o above-mentioned officials may be made and further License fee/water charges may be recovered w.e.f. 01.12.2016 at revised rates under intimation to Audit.

(d) Overpayment of LTC amounting to Rs.3817/-

(Ref. Audit Memo. No. 12 dated 19.12.2016)

As per definition of 'Family' under LTC Rules, the mother-in-law of a Govt. servant is not included in the family and as such not entitled for LTC reimbursement.

During the test check of LTC bills for the audit period, it was observed that LTC reimbursement was allowed to the following officials for their mother-in-law as per detail given below:-

S. No	Name, Desig. Block Year & Place of visit	Mode of Travel	Amount paid by the Deptt.	Amount to be paid as per audit	Excess paid	Remarks
1.	Smt. Karuna Sehwaq, Staff Nurse 2010-13 (Delhi to Tirupati)	Bus fare Train fare R. Fee S.F. Charges Fare	$(45 \times 3 + 23 \times 2) \times 2 = 362$ $(50 \times 5) \times 2 = 500$ $(45 \times 5) \times 2 = 450$ $3 \frac{1}{2}$ fares = 19930	$(45 \times 2 + 23 \times 2) \times 2 = 272$ $(50 \times 4) \times 2 = 400$ $(45 \times 4) \times 2 = 360$ 3 fares = 17083	90 100 90 2847	Rs. 3127/- is to be recovered from the official
2.	Smt. Shaloo Dawar, Phar. 2006-09 (Delhi to Shimla)	Train fare	4142	3452	690	50% concession given to Senior Citizen
Total			25384	21567	3817	

Accordingly, overpayment of Rs.3817/- may be recovered from the above-mentioned officials, under intimation to audit.

PARA 2
Para 46

Recovery of Income Tax amounting to Rs.2845/-

(Ref. Audit Memo. No. 10 dated 19.12.2016)

During Test check of income tax calculation sheets along with Form 16 and PBR of the staff working in CDMO, (East) DHS, it is noticed that Dr. Madhulika Gupta, MO

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had been allowed an exemption on account of interest on borrowed capital. The housing loan has been taken for the property at Flat No. 801, Sumaru Apartment, Kaushambi, Ghaziabad whereas she was residing at Flat No. 1305, Ganga Apartment, Kaushambi, Ghaziabad. According to Income Tax Act, 1961, tax exemption towards payment of interest under section 24(b) and under section 80C for payment of principal of home loan is not admissible if the house is under construction, exemptions of HBA is allowed only after the construction is complete and buyer gets the possession of the property. As per documents submitted by her, she does not have the possession of said property and the provisional certificate issued by the authority for the purpose of purchase of flat under construction not possession. So, rebate allowed to her on account of interest on Home Loan under section 24 (b) for the year 2011-12 was irregular. Details of income tax to be recovered is given as under:

Financial year: 2011-12

Details	As per Department	As per Audit
Total Salary	910882	910882
Less Tpt Allowance	9600	9600
Less Annual Allowance	7200	7200
Less Exemption u/s 24 (b) on interest on HBA	13811	--
Less Deduction under 80C	100000	100000
Less Deduction under 80 D	3900	3900
Less Deduction under 80 CCF	20000	20000
Net Taxable Income	756370	770181
Income tax	82274	85036
Education Cess @3%	2468	2551
Total tax payable	84742	87587
Income tax paid	84742	84742
Income tax recoverable	--	2845

Recovery of income tax amounting to **Rs.2845/-** may be made from the concerned officer as detailed above and deposit into the government account after due verification under intimation to audit.

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Para-47

PARA 3: NON PRODUCTION OF RECORDS

The following records were either not maintained by the department or not produced to audit.

1998-1999

1. Stock registers of following dispensaries
 - a. Gautam puri
 - b. Himmatpuri
 - c. Yamuna Vihar
 - d. Trilokpuri
 - e. Seelampur
 - f. Khajuri
 - g. Kartar Nagar
2. Spouse information

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1999-2002

3. Log book of the office vehicle
4. OTA Register
5. (a) Income Tax records of the Medical Officers for the period 1999-200
(b) Income Tax records in respect of ANMs/Lab Assistants for the period 2001-02
6. Records pertaining to Medical and General Store in respect of following dispensaries
 - a. Ashok Nagar
 - b. Bhola Nath Nagar
 - c. Karkardooma
 - d. Sonia Camp
7. Spouse information

2003-2007

8. Spouse information
9. Stock Registers for the year 2006-07 and intend /requisition slips of central store section of DHS for the year 2003-03 to 2006-07 of DAD Mandawali Fazal pur, Delhi.
10. OTA Register
11. Medical Expenses Reimbursement Register
12. Tuition Fee Reimbursement Register

2007-2009

13. Stock Record of General Store/ medicine store etc in respect of Jagat Puri Dispensary.
14. Detail of Machinery & Equipment purchased /lying obsolete more than 1 year during the period 2007-08 & 2008-09 in respect of following dispensaries:


1	Mandawali	10	Raghubar pura
2	Kalyan Puri	11	Kanti Nagar
3	Geeta Colony	12	Krishna Nagar
4	Himmat Puri	13	Vivek Vihar
5	Bhola Nath Nagar	14	Karkardoom Village
6	Trilok Puri	15	Karkardooma Court
7	Kalyan Vas	16	Jagat Puri
8	I.P. Extension	17	Chander Nagar
9	Laxmi Nagar		

15 Spouse Information

2009-2016

- 16 Spouse Information
17. Stock Record of General Store/ medicine store etc in respect of following dispensaries

- a. Laxmi Nagar
- b. Patpar Ganj
- c. Jagat Puri
- d. Geeta Colony
- e. Chander Nagar
- f. Trilok puri
- g. Himmat puri
- h. Kalyanpuri



(RAKESH KUMAR)
AO/IAO,
Audit Party No. VII

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PARA-1: IRREGULAR CLAIMS OF LTC-Recovery of Rs. 76,968/-24/c
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(A)

Irregular claim of LTC of 06 officials

Audit Memo. No. 04

Date: 06.09.2019

1 The OM No. 20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, Govt. of NCT of Delhi, states that:

- (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 and LTC provided the fare of air-ticket does not exceed that of Air India on the date of journey. **Officers should endeavor to buy the cheapest air ticket possible.** However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class.
- (b) In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters / offices / website of Air-India through booking counters / offices / website of Air India or Private Airlines or through the approval travel agencies viz. M/s BalmerLawrie & Co. Ltd. / M/s Ashok Tours & Travels Ltd. / IRCTC / DTTDC. Booking of tickets through any other agency is 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 printout of fare chart of air fare of Air India taken from their official website i.e. **the fare applicable on the date of booking of ticket of private airlines**".

During test check of following LTC Bills, certain discrepancies have been noticed and the same have been mentioned against each bill:

S. No.	Bill No. / Date	Amount of claim allowed (Rs.)	Name of Govt. Servant (S/Sh./Ms.) & Dsg.	Mode & Place of Journey	Discrepancies observed
1	698/ 12.02.2019	38902	Monalisa Borah, Sr. Med. Officer	By Pvt. Airlines Delhi-Imphal & Back	Print out of Fare Chart of Air India is attached but it is for LTC-80 Fare. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim.
2	772/ 23.02.2018	128188	Naresh Kumar, Dresser	By Pvt. airlines Delhi-Port Blair-Havloc (Ship) -Port Blair-Delhi	Print out of Fare Chart of Air India is attached but it is for LTC-80 Fare. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim. The claim is to be regulated as under: Delhi-Kolkata – By AC III Tier Rail fare Kolkata-Delhi- By AC III Tier Rail fare Kolkata-Port Blair-By Air Economy Class Port-Blair-Kolkata- By Air Economy Class
3	773/	100953	Deepika	By Pvt. airlines	Print out of fare chart of normal

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	23.02.2018		Sharma, Lab. Asstt.	Delhi-Port Blair-Havloc (Ship) -Port Blair -Delhi	fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim. The claim is to be regulated as under: Delhi-Kolkata – By AC III Tier Rail fare Kolkata-Delhi- By AC III Tier Rail fare Kolkata-Port Blair-By Air Economy Class Port-Blair-Kolkata- By Air Economy Class
4	770/ 23.02.2018	109020	Chingbiaklun, PHN	By Pvt. Airlines Delhi-Port Blair-Havloc-Port Blair-Delhi	Print out of Fare Chart of Air India is attached but it is for LTC-80 Fare. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim. The claim is to be regulated as under: Delhi-Kolkata – By AC III Tier Rail fare Kolkata-Delhi- By AC III Tier Rail fare Kolkata-Port Blair-By Air Economy Class Port-Blair-Kolkata- By Air Economy Class
5	164/ 30.05.2017	60846	C.M.Mittal, Pharmacist	By Pvt. Airlines Delhi-Port Blair-Delhi	Print out of Fare Chart of Air India is attached but it is for LTC-80 Fare. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim. The claim is to be regulated as under: Delhi-Kolkata – By AC II Tier Rail fare Kolkata-Delhi- By AC III Tier Rail fare Kolkata-Port Blair-By Air Economy Class Port-Blair-Kolkata- By Air Economy Class
6	423/ 15.10.2018	99560	Rakesh Kr. Jaiswal, Pharmacist	Delhi-Baghdogra & Back	Print out of Fare Chart of Air India is attached but it is for LTC-80 Fare. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim. The claim is to be regulated as under: Delhi-Kolkata – By AC II Tier Rail fare Kolkata-Delhi- By AC III Tier Rail fare Kolkata-Baghdogra-By Air Economy Class Baghdogra -Kolkata- By Air Economy Class

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Therefore, a copy of the print out of normal fare of Air India applicable on the date of booking ticket by private airlines may be obtained and recoveries, if any, may be calculated by the ment. The amount may be recovered from the concerned and deposited into govt. account r intimation to Audit.

(B)

Irregular claims of LTC of Dr. Sandeep Aggarwal, SMO- Recovery of Rs. 76,968/-

Audit Memo. No. 05

Date: 09.09.2019

As per the Deptt. Of Personnel & Training OM No. 31011/5/2014- Estt.A-IV dated 24.09.2014 and 23.09.2015 in relaxation to CCS (LTC) Rules, 1988, provides that:

- (i) Relaxation was granted to the non-entitled category of govt. servants to travel by air to visit North East Region, Jammu & Kashmir and Andaman & Nicobar in lieu of Home Town LTC.
- (ii) whenever a Government servant claims LTC by air, he/she is required to book the air tickets directly from the airlines (Booking counters, website of airlines) or by utilizing the services of the authorized travel agents viz. 'M/s Balmer Lawrie & Company', 'M/s Ashok Travels & Tours' and 'IRCTC' (to the extent IRCTC is authorized as per DoPT O.M. No. 31011/6/2002-Est(A) dated 02.12.2009) while undertaking LTC journey(s). Booking of tickets through other agencies is not permitted and no request for relaxation of rules for booking the tickets through such agencies shall be considered.
- (iii) The Finance Department of GNCT of Delhi vide its Circular No. F.20/10/2016-AC/104-28 dated 25.02.2016 had further authorized DTDC as well for booking of air ticket.

During scrutiny of Bills regarding LTC claim, it has been observed that Shri Sandeep Aggarwal, Sr. Medical Officer undertook journey by Air directly from Delhi to Leh (J&K) and the reimbursement of their claims was irregular as per given details:

S. No.	Bill No. / Date	Amount of claim allowed (Rs.)	Name of Govt. Servant (S/Sh./Ms.) & Dsg.	Mode & Place of Journey	Discrepancies observed
1	424/ 15.10.2018	76968	Dr. Sandeep Aggarwal, Sr. Med. Officer	By Pvt. Airlines Delhi-Leh & Back	Air ticket was booked through "Make My Trip" which is irregular as per instruction no. (ii) stated above.

Therefore, the amount may be recovered from the officer concerned and deposited into govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

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Bill No - 536 dt 20/1/20 RS. 38484

Bill No - 577 dt 20/2/20 RS. 38484

Total 76968/-

21/c
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PARA-2: Non adjustment of AC Bills for the period 2016-19 for Rs. 1,15,000/-

Audit Memo. No. 06
Date: 11.09.2019

The advance of Rs. 1,15, 000/- was drawn by the CDMO (East) vide following AC bills:

S.No.	AC Bill No. / Date	Purpose	Amt. (Rs.)
1	176/01.06.2017	Bio Medical Waste	1,10,000
2	359/28.09.2018	Bio Medical Waste	5,000
Total			1,15,000

These AC bills have not been settled so far and the amount is standing as outstanding advance. These outstanding advances should have been settled immediately after utilization of funds but not later than 01 month as per Rule 118 & 119 of Central Government Account (Receipts and Payments) Rules, 1983.

The settlement of outstanding AC Bills may be done at the earliest under intimation to Audit.

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DCB NO-165 dt 8/9/20
DCB NO-422 dt 23/9/20

KD File

PARA-3: Short deduction of License Fees & Water Charges – Recovery of Rs. 19431/-

Audit Memo. No. 08

Date: 13.09.2019

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012, 01-07-2013 and 01.7.2017 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012, F.4 (1)/Misc/PWD&H/A-II/2004/2779-2765 dated 10-03-2014 and F.4(1)/Misc./PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 issued by Deptt. of PWD & Housing, GNCT of Delhi.

During test check of records, it has been observed that the office has not revised the License Fees and water charges in respect of government accommodation allotted to the staff. The details of recovery to be made from the officer/official are given as under:-

(1)

Name of the Official		Shri Love Kush		Designation		Dresser		
Address		H.No. 43, LBSH Campus, Khichdipur, Delhi						
Period w.e.f.	Water Charges							Net amount recoverable (Rs.)
	Being deducted	Should have been deducted	Short deducted		Balance to be recovered			
	Water Charges@ Rs.	Water Charges@ Rs.	Water Charges@ Rs.	Water Charges@ Rs.				
7/12 to 3/13	9	157	148		9 months @ 148=1332		1332	
4/13 to 3/19	3	157	154		72 months @ 154=11088		11088	
4/19 to 9/19	157	157	0		0		0	
TOTAL							12420	

(2)

Name of the Official		Ms. Tarun Bala		Designation		Dresser			
Address		B-312, Type II, Karkardooma, Delhi							
Period w.e.f.	License Fees & Water Charges							Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges@	License Fee@	Water Charges@	License Fee@	Water Charges@	License Fee@		Water Charges@
2/14 to 06/2017	205	130	310	196	105	66	@ 105/- for 41 months =4305	@ 66/- for 41 months = 2706	7011
7/17-6/19	310	196	310	196	0	0	0	0	0
TOTAL									7011

Therefore, the amount may be recovered from the officer concerned and deposited into govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

Bill No. 485 dt 19/12/2019 AS. 19431/-

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PARA-4: Irregular payment of Transport Allowance and Nursing Allowance - Recovery of Rs. 13,406/-

Audit Memo. No. 09

Date: 13.09.2019

As per Order Nos.1 and 8 of Appendix-5 and OM dated 06.08.2015, Transport Allowance is not admissible to the employees who have been absented from their duties in a full calendar month due 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. If the absence covers part of any calendar month, it will be admissible for the full month.

Further, Nursing Allowance is admissible to Nursing personnel during absence of more than 30 days due to leave, training, tour etc., however duration of such leave will be restricted to maximum 60 days. Beyond 60 days of leave / absence, the Nursing Allowance will not be admissible (Ref. OM No. 19051/03/2013-E.IV dated 19.07.2018 issued by Deptt. Of Expenditure, Ministry of Finance, GOI). Also, no PCA is admissible for leave / absence for full calendar month.

On scrutiny of records/information received from the department, it revealed that following officials were on leave / absence for more than a month and Transport Allowance & Nursing Allowance / PCA was paid to them as per the details given below:

(1)

Name of the official		Ms. Savita	Designation	Dresser
S.N	Nature of Allowance	Period of leave / absence from duty	Rate (Rs.)	Total (Rs.)
1	Transport Allowance	26.03.2016 to 28.05.2016	4/2016 @ 3632	3632
2	Patients' Care Allowance		4/2016 @ 2070	2070
TOTAL				5702

(2)

Name of the official		Dr. Monalisa	Designation	SMO
S.N	Nature of Allowance	Period of leave / absence from duty	Rate (Rs.)	Total (Rs.)
1	Transport Allowance	07.05.2018 to 22.07.2018	6/2018 @ 7704	7704
TOTAL				7704

Therefore, the amount may be recovered from the officer concerned and deposited into govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

Bi. No. 441 dt 19/12/19 RS. 5702

Bi. No. 483 dt 18/12/19 RS. 7704

Total 13406


KD File

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PARA-5: Non Production of Records

Audit Memo. No. 7
Date: 11.09.2019

1. Stock Registers of all the Dispensaries falling under the jurisdiction of CDMO (East)
2. Details of Obsolete / unserviceable / condemned items lying in store
3. Files related to "Mohalla Clinics" falling under jurisdiction of CDMO (East) during audit period.
4. Stock Registers of Consumable & Non consumable items pertaining to O/o CDMO (East) and all dispensaries falling under jurisdiction of CDMO (East) during audit period.
5. Service Postage Stamps Account and R&I Register.


(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

17K

Current Audit Report(2019-2022)

During the course of current audit, 16 audit memos were issued including 01 record memos, highlighting various irregularities with a recovery of Rs. 494872/-. As per reply provided by the unit, memo Remaining 16 observation memos including 01 record memo, have been converted into 11 Paras (Memo no.5 & 16 merge) and 03 TANs and incorporated in the current audit report as Part-II with an outstanding recovery of Rs.494872/-.

Mem o No.	Subject	Amount pointed out	Amount Recovered	Amount dropped	Balance	Remarks
1	Record Memos	--	--	--	--	R. Memo
2	Recovery of penal interest on unspent amount of advance paid for BMW charges DISPYS East Distt. Rs. 1137/-	1137	-	--	1137	PARA-1
3	Irregular claim of LTC and recovery of Rs73,147/-	73147	-	--	73147	PARA-2
4	Short deduction of UTGEIS subscription from the Staff amounting to Rs.11520/-	11520	-	0	11520	PARA-3
5	Providing record in r/o anti-smoking challan book.	0	0	--	0	PARA-4
6	Provide final saving certificate in r/o employees sought rebate u/s 24b and 80 C under income tax act.	0	0	--	0	PARA-5
7	Recovery of penal interest of Rs.1777/- on unutilized portion of advance sought for LTC.	1777	-	--	1777	PARA-6
8	Overpayment on reimbursement of Special cash package equivalent in lieu of LTC fare Rs.46250/-during the Block 2018-21	46250	-	--	46250	PARA-7
9	Irregular credit of EL and HPL.	0	0	0	0	PARA-8
10	Overpayment of Transport Allowance, Nursing Allowance and Dress amounting to Rs.68796/-	68796	-	0	68796	PARA-9
11	Shortcomings in Pay Bill Register.	0	0	0	0	TAN-1
12	Shortcomings in Bill Registers.	0	0	0	0	TAN-2
13	Irregular reimbursement of newspaper & magazine bills Rs.100887/- .	100887	-	0	100887	PARA-10
14	Deficiency in maintenance of Service Books	0	0	0	0	TAN 3
15	Overpayment due to wrong pay fixation and recovery of Rs.1,91,220/-	191220	-	0	191220	PARA-11



	Rs.1,87,755/-					
16	Recovery of Income Tax & Cess amounting to Rs.138/- on submission of final saving certificate for Home Loan rebate.	138	-	0	138	PARA-05
	Total	491407	-		491407	

494872

494872

Details of Current Recovery:-

Memo No.	Amount pointed out (Rs.)	Amount Recovered (Rs.)	Amount dropped on the basis of reply	Balance (Rs.)	Remarks	Page No.
02	1137	0	0	1137	Para-1	
03	73147	0	0	73147	Para-2	
04	11520	0	0	11520	Para-3	
07	1777	0	0	1777	Para-4	
08	46250	0	0	46250	Para-5	
10	68796	0	0	68796	Para-6	
13	100887	0	0	100887	Para-7	
15	187755	0	0	187755	Para-8	
16	138	0	0	138	Para-5	
Total	491407 494872			491407 494872		

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi** for the period 2019-22. The Audit disclaims any responsibility for non production of record/information or mis-information provided by the **C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi** The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **C.D.M.O. (East), A-Block, Surajmal Vihar, Delhi**. The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

Draft audit report alongwith Memo and Reply/KD files is submitted for further necessary action.


I.A.O.,

Audit Party No 21





15/c

PART-II**CURRENT AUDIT REPORT (2019-22)**

P-117-19/KD

PARA No.01- Recovery of penal interest on unspent amount of advance paid for BMW charges DISPYS East Distt. Rs. 1137/-

(Ref: Audit Memo No. 02 Dated: 05/08/2022)

As per Receipts and Payments Rules, 1983 u/r 162(1)(b) (i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

Test check of Advance Bills for the audit period 2019-22 revealed that an advance of Rs.5000/- granted to Dr. Neeraj Gupta, SMO being Medical officer in charge (MOI/C) of AAMC, Block 19, Kalyanpuri under BMW Rules, 2016 vide ACB Bill No.176 dt. 01/06/2017 and refunded unspent whole amount on 17.10.2019 vide Challan no.30 dated: 20.09.2019, hence delay occurred in refund of advance.

When unutilised portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

Further penal interest at 2% over GPF interest on the unspent amount of advance from the date of drawl to the date of recovery will be charged. The details are as under:-

Name & designation	Bill no. & date of Advance drawl	Amount of advance (Rs.)	Date of refund of Unspent amount	Unspent Amount refunded (Rs.)	Period of delay to refund	Rate of Penal interest	Balance Amount as per Rule
Dr. Neeraj Gupta, SMO	ACB Bill No.176 dt. 01/06/2017	5000	20.9.2019	5000/-	01.6.2017 to 17.10.19 (2yrs.3m 17d)	(7.9+2)% = 9.9%	Rs. 1137/-
	Total						Rs. 1137/-

HOO may ensure that recovery of Rs.1137/(one thousand one hundred thirty seven only)- pointed out after verification of facts and figures and further examine similar other cases and make recovery accordingly, if any, under intimation to audit.

PARA No.02- Irregular claim of LTC and recovery of Rs73,147/-

(Ref: Audit Memo No. 03 Dated: 08/08/2022)

The 6th CPC had recommended that "fresh recruits" to the central government may be allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This was accepted by

E Shukla

P-120-27/KD

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the Government and orders were issued vide DOPT OM No. 31011/4/2008-Estt.(A) dated 23 Sept.2008.

As per DOPT OM No. 31011/3/2014-Estt.(A-IV) dated September 19, 2016

Point 2:-

- (i) all eligible Govt. servant may avail LTC to visit any place in NER/ A&N/J&K against the conversion of one Home Town LTC in a four year Block
- (ii) Govt. Servants whose Home Town and HQs/ place of posting are the same are not allowed the conversion.
- (iii) fresh recruits are allowed conversion of one of the three Home Town in Block year four year applicable to them.

Test check of LTC bills provided by the Unit, revealed that Ms.Manavata Singh, Lab.Asstt. fresh recruited on 26.11.2012(F/N) vide order no. 59/731/GBPH/Admn./2011/24539-24543 dt.19.12.12 and availed of LTC for Govt. Employees (also draw 10days Leave encashment) to Srinagar (J&K) from New Delhi and back by Air during the Leave period w.e.f. 19.11.2018 to 23.11.2018 during the Block Year 2014-17(extended upto 2018) on 6th occasion while the home town & HQ of the employee are same as per record i.e. Delhi., hence claim is irregular.

S. No	Name & Design.(Sh./Smt.)	Bill No. & date	Amount Paid(Rs)	Amount admissible(Rs.)	Recovery amount(Rs .)	Remarks
1	Ms.Manavata Singh, Lab. Asstt.	Not found mention in service book	73,147	nil	73147	Initial appointment in GB Pant Hosp. and reimbursed her claim there and entry of the bill no. is not found mentioned in Service Book.
Total			73,147	Nil	73,147	

Reason of payment of this irregular claim may be elucidated to the audit and recovery of Rs.73,147/-(Rs. Seventy three thousand one hundred forty seven only) may be made after due verification of facts and figures under intimation to the audit.

Other similar cases may also reviewed under intimation to the audit.

PARA No.03 Short deduction of UTGEIS subscription from the Staff amounting to Rs.11520/-

(Ref: Audit Memo No. 04 Dated: 08/08/2022)

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-1with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e.January,2011 Hence, the rate of

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subscription for the scheme shall Rs.30, Rs.60 & Rs.120 p.m. for Group C,B&A employees respectively.

During the Audit it has been observed that the PHNO & Nursing Officer is group 'B' post but the subscription of U.T.G.E.I.S. has deducted @ Rs.30/-p.m.. instead of Rs.60/-p.m. up to December 2017 & from Jan-2018 Rs.60/- p.m.. has been deducted by the deptt.

During test check of records, it has been observed that instead of Rs.60/-p.m, UGEIS subscription @ Rs. 30/-p.m has been deducted in r/o following employees/teachers resulting in short deduction of Rs.11520/- as detailed below :-

(Fig. in Rupees)

S. No.	Name of Employee (Sh/Mrs/Ms)	Designation	Period	No. of Months	Subscription due @ Rs.60/- p.m.	Subscription deducted @ Rs. 30/- p.m.	Subscription recoverable (in Rs.)
1	CHANDRAKANT A LAKHERA	PHNO	01/2010 to 12/2017	96	5760	2880	2880
2	CHINGBIAKLUN	PHNO	01/2010 to 12/2017	96	5760	2880	2880
3	GEETA	PHNO	01/2010 to 12/2017	96	5760	2880	2880
5	KARUNA SEHWAG	Nursing Officer	01/2010 to 12/2017	96	5760	2880	2880
						Total	11520

Accordingly, recovery of Rs.11520/- (Rs. Eleven thousand five hundred twenty) towards short recovery of UTGEIS, as detailed above may be made after due verification under intimation to the Audit.

Other similar cases, if any, may also be taken into account for similar action and deductions of UTGEIS at prescribed rates as referred above may be made under intimation to audit.

PARA No.04- Providing record in r/o anti-smoking challan book.

(Ref: Audit Memo No. 05 Dated: 10/08/2022)

The HOO has to provide the information in the format given below along with Stock register/record in r/o anti-smoking challan books, issued & returned by the concerned official/officer for the audit period 2019-2022:-

S.NO.	Name of office/deptt. From where anti-smoking challan book	Name of Employee to whom anti smoking challan book	No. of challan book issued with S.No.	No. of challan books returned with S.No.	AMOUNT DEPOSITED(Rs.)	CHALLAN No. which amount deposited

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	sought	issued				
1		2	3	4	5	6

HOO should prepare the detailed information in the above format with full justification and elucidated to the next audit.

PARA No.05- Recovery of Income Tax & Cess amounting to Rs.138/- on submission of final saving certificate for Home Loan rebate. & Provide final saving certificate in r/o employees sought rebate u/s 24b and 80C under income tax act.

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(Ref: Audit Memo No. 06 & 16 Dated: 10.08.22 & 16/08/2022)

On scrutiny of Pay Bills, PBR, Income Tax Forms and Service records for the period under Audit, it is found that Income Tax and Education cess was deducted less from the following employees as per details given below:

(1) Ms. Sunita Sr. Asstt. F.Y (2021-22)

Particulars	Amount as per Unit (Rs.)	Amount as per Rule (Rs.)	Remarks
Gross Salary	764016	764016	The calculation sheets provided by the Unit has rebate u/s 24(b) which is not in order.
Less Std. Deduction	50000	50000	
Less 24(b) int. on H/L Rebate	103092	100424	
Less 80C	150000	150000	
Less 80D	3000	3000	
Less 80CCD(2)	67964	67964	
Less 80CCD(1B)	48544	48544	
Taxable Income	341416	344084	
Tax Due	4571+183	4704+188	
Tax Deduct		4571+183	
Outstanding		133+5	
	Total	138	

S.No.	Name & Designation	F.Y. for which final saving for rebate u/s 24(b) certificate not submitted
1	Dr. Deepti, CMO	2019-20, 2020-21, 2021-2022
2	Dr. Sabita, SMO	2019-20, 2020-21, 2021-2022
3	Dr. Karuna Singh, SMO	2019-20, 2020-21, 2021-2022
4	Dr. Grijesh Kumar, SMO	2019-20, 2020-21, 2021-2022
5	Dr. Meenakshi Bhardwaj, SMO	2019-20, 2020-21, 2021-2022
6	Dr. Rakesh Kumar Jaiswal, Ph.	2019-20, 2020-21, 2021-2022

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7	Ms. Geeta, PHN	2019-20, 2020-21, 2021-2022
8	Ms. Sunita, Sr. Asstt.	2019-20, 2020-21.

HOO/DDO may seek the final saving certificate in r/o staff who are getting benefit of rebate on interest on home loan u/s 24(b) and calculation of income tax may be reviewed accordingly for recovery if any.

Reason for less recovery of Income Tax may be elucidated to audit and necessary steps should be taken to recover the balance Income Tax of **Rs.138** (including cess) (Rs. One hundred thirty eight only) after verification of facts and figure.

Other similar cases if any, may also be taken into account for similar action.

PARA No.06- Recovery of penal interest of Rs.1777/- on unutilized portion of advance sought for LTC.

(Ref: Audit Memo No. 7 Dated: 10/08/2022)

During the scrutiny of LTC bills it was observed that Dr.Rakesh Kartar Ahuja, SMO had availed of LTC in **Block Yr. 2018-21** and for which **90% advance** was drawn.

As per Rule the Official should furnish railway ticket Nos., PNR No., etc. to the competent authority within 10 days of drawl of advance.

When claim submitted within stipulated time but un-utilised portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

Further penal interest at **2% over GPF interest** on the un-utilised portion of advance from the **date of drawl to the date of recovery** will be charged. The details are as under:-

Name & designation	Bill no. & date of Advance drawl	Amount of advance (Rs.)	Date of refund of unutilised portion	Unutilised Amount refunded (Rs.)	Period of delay to refund	Rate of Penal interest	Amount of Penal interest (Rs.)	Remarks
Dr.Rakesh Kartar Ahuja, S.M.O.	LTC-492 dt.22.12.2019	191620	18.04.2019 & 17.12.2019	103728	13/03/19 to 18/04/19= (1m7d) & 13.03.2019 to 17.12.2019= (10m6d)	(7.9+2)= 9.9%	1777/-	Refund Rs.95128/- on 18.4.2019 & Rs.8600/- on 17.12.2019, both through challan
	Total						Rs. 1777/-	

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HOO may ensure that recovery of **Rs.1777/-**(Rs. One thousand seven hundred seventy seven only) pointed out above after due verification of facts and figures. Further also examine similar other cases and make recovery accordingly, if any, under intimation to audit.

PARA No.07 Overpayment on reimbursement of Special cash package equivalent in lieu of LTC fare **Rs.46250/-**during the Block 2018-21.
(Ref: Audit Memo No. 8 Dated: 10/08/2022)

Vide OM No.F.No.12(2)/2020-EII9(A) MoF, DoE, GoI dated:12.10.2020 point no. 2(e) The amount both on account of leave encashment and fare shall be admissible if the employee spends (i) an amount equal to the value of leave encashment and (ii) and amount 3 times of the cash equivalent of deemed fare, as given above on purchase of such items/availing of such services which carry a GST rate of not less than 12% from GST registered vendors/service providers through digital mode and obtains a voucher indicating the GST number and the amount of GST paid.

(3) Head of the Departments/DDOs may make reimbursement under this package as per the details given above on **receipt of invoices** of purchases made/services availed during the period post the issuance of this order from the employees who are desirous to avail this package. It may be noted that in order to avail this package an employee should opt for both leave encashment and LTC fare.

Test check of LTC spl. Cash package bills revealed that the following staff had not spent the amount as per rules . The details and amount of overpayment calculated as per the **Annexure-A of the aforesaid OM** is given below:-

S.N o.	Name of official/officer & designation	LTC Fare & Leave encashment (Rs.)	Expenditure incurred(Rs.)	Amount Reimbursed(Rs.)	Amount admissible(Rs.)	Recovery to be made(Rs.)	Remarks
1.	Dr. Arunima Hazra, SMO	Rs.80000/- @Rs.20000 & Leave encashment Rs.50918/-	2,46,950/-	Leave encashment =Rs.45420/- & Fare Value= Rs.68129/-	Leave encashment=Rs.44451/ & Fare Value= 66676/	969+ 1453= 2422/-	Exp. To be incurred= Rs.290918/
	Total			113549	111127	2422	
2.	Dr. Neeraj Gupta, SMO	Rs.80000/- @Rs.20000	109613/-	80000	36172/-	43828/-	Services availed but no invoices annexed.
	Total		109613	80000	36172	43828	

HOO may ensure that recovery of **Rs.46250/-**(Rs. forty six thousand two hundred fifty only) pointed out above after due verification of facts and figures. Further also examine similar other cases and make recovery accordingly, if any, under intimation to audit.

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PARA No.08- Irregular credit of EL and HPL.

(Ref: Audit Memo No. 09 Dated: 10/08/2022)

Earned Leave:-The credit for the half-year in which a Government servant is appointed will be afforded at the rate of **2-1/2(two and half)days for each completed calendar month** of service which he is likely to render in the calendar half-year in which he is appointed- **Rule 27(1)**

Half Pay Leave:- Half Pay leave is credited in advance at the rate of 10 days on the 1st of January and 1st of July every year. The advance credit for the half-year in which a Government servant is appointed will be at the rate of **5/3days for each completed calendar month** of service he is likely to render in the half-year in which he is appointed.-**Rule 28**

Test check of service books revealed that the credit of **EL and HPL** in the leave account of the following were not in order. The detail is as under:

S.No.	Name of the official & designation(Sh./Smt.)	Irregular credit of EL /HPL
1.	Sunita, ANM	EL
2.	Vishal Sahani, Statical Asstt.	EL
3.	Sujata, ANM	EL
4.	Komal, ANM	EL, HPL

Recast the Leave account of above mentioned staff as per rules under intimation to the audit. Other similar cases may also be reviewed and recast their leave account as per rules under intimation to the audit.

PARA No.09- Overpayment of Transport Allowance, Nursing Allowance and Dress amounting to Rs.68796/-

(Ref: Audit Memo No. 10 Dated: 10/08/2022)

As per TA rules, Transport Allowance Nursing Allowance and Dress is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

Ministry of Finance Department of Expenditure GOI As per OM No. 19051/03/2013-E-IV Dated 19.07.2018 that Nursing Allowance will be admissible to Nursing personnel during absence of more than 30 date due to leave, training, tour etc, however, duration of such leave will be restricted to maximum 60 days. Beyond 60 days leavel absence, the Nursing Allowance will not be admissible.

During the test check of records, it has been revealed that the office had made the payment of Transport Allowance to the following employees during their leave of full calendar month as per details given below:-

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S. No.	Name & Desig. of employee (Sh. / Smt)	TPT Allowance paid per month (Rs.)	Name of Month	Total Months	Amount Recoverable (Rs.)
1.	Savita, ANM	4716x3=14148	October 2021 to Dec-2021	3	14148
2.		4824x2=9648	Jan-22 to Feb-22	2	9648
GRAND TOTAL (A)					23796

S. No.	Name & Desig. of employee (Sh. / Smt)	Name of Month	Nursing Allowance	Dress	Total Months	Amount Recoverable (Rs.)
1.	Savita, ANM	October-21 to Feb-22	7200	1800	5	7200x5=36000 1800x5=9000
GRAND TOTAL (B)						45000

Reasons for payment of Transport Allowance during leave for complete calendar month amounting to (A+B) Rs. 23796+45000= Rs.68796/- may please be elucidated to audit and necessary steps should be taken to recover the said amount from the concerned officials and deposit in Govt. account **after due verification of records. Other similar type of cases may also be reviewed at your own level under intimation to audit.**

PARA No.10- Irregular reimbursement of newspaper & magazine bills Rs.100887/- (Ref: Audit Memo No. 13 Dated: 11/08/2022)

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Government of N.C.T. of Delhi, General Administrative Department vide their office memorandum No. F2/108/2000-CTE/Part-I/2828-34 dated 06/09/2013 prescribed the conditions of entitlement of newspaper/magazines on the basis of recommendation given by the sixth central pay commission. According to this memorandum, officers drawing grade pay of Rs. 10000/-, Rs.8900/- and Rs. 8700/- can purchase the Indian newspapers/Indian magazines of their own choice through vendors with the limits of three Indian newspapers and two Indian magazines.

During the test check the record of reimbursement of newspaper/magazine, it was observed that the following officers have claimed for the magazine and newspaper which were irregular as per rule. The details are given below:-

- (1) The Economist which is not an Indian magazine, it is an English language magazine owned by the economist group and edited at office in London,. So the amount reimbursed by the department for this magazine is irregular and needs to be recovered.

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(2) FEMINA magazine is a monthly magazine costing Rs.60/- but Dr.Ahmad Nadeem Lari, MO was reimbursed of 02 magazines in place of 01 magazine for which the doctor is entitled.

S.No	Name of officer	Name of News Paper/Magazine	Period of claim	Amount reimbursed for the News Paper/Magazine (Rs.)	Amount to be recovered (Rs.)	Remarks
1	Dr. Ahmad Nadeem Lari, MO, Bill no.188 dt.20.03.20	Femina	Nov-17, Jan-18 to March.18	120x4=480	240/	Monthly Magazine @ Rs.60/-
1	Dr. Harleen Kaur, SMO, Bill No.123 dt. 04.08.20	The Economist	April.19 to Sept 19	1400x6=8400	8400	The British Magazine
2	Dr. Renu Jain, SMO, Bill No.123 dt. 04.08.20	The Economist	Jan 19 to Jan 20	1420x9=12780 1775x4=7100	19880	The British Magazine
3	Dr.Arcana Prakash,SMO, Bill No.123 dt. 04.08.20	The Economist	Feb 19 to Jan 20	1420x12=17040	17040	The British Magazine
4	Dr. Grijesh Kumar, SMO, Bill No.123 dt. 04.08.20	The Economist	Jan 19 to Dec 19	1400x12=16800	16800	The British Magazine
5	Dr. Rakesh Kartar Ahuja, SMO, Bill No.123 dt. 04.08.20	NBT HT	Jan 19 to June 19 Rs.913 July to Dec.19 Rs.1870	3000 3000	2087+ 1130= Rs.3217	Reimbursement be made only newspaper that delivered..
6	Dr. Anuradha Singh, SMO, Bill No.123 dt. 04.08.20	The Economist	Feb 19 to Feb 20	1420x13=18460	18460	The British Magazine
7	Dr. Pratibha Meen, MO, Bill No.459 dt.03.12.19	The Economist	Oct 18 to March 19	1400x6=8400	8400	The British Magazine
8	Dr. MonaLisa Borah, SMO, Bill No.459	The Economist	Jan 19 to June 19	1300x4=5200 1625x2=3250	5200+ 3250= Rs.8450	The British Magazine

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dt.03.12.19					
				Total	100887

Necessary Steps may be taken to recover the amount of Rs.100887/- (Rs.one lac eight hundred eighty seven only) after due verification of facts and figures under intimation to the audit. Other Similar cases may also be reviewed and necessary action may be taken accordingly under intimation to audit.

PARA No.11-Overpayment due to wrong pay fixation and recovery of Rs.1,91,220/-

(Ref: Audit Memo No. 15 Dated: 16/08/2022)

The Commission observes that the entry level qualification of the Dressers should be **Class XII with three years' experience** of dressing of wounds. Subject to this revision, the Commission recommends a higher GP 2000 for Dressers. Further, the existing incumbent not possessing the revised qualification may be granted replacement pay level for the time being. **They may be granted the pay level corresponding to GP 2000 after acquiring the revised qualification or on completion of five years in the pay level corresponding to GP 1800, whichever is earlier.**

Test check of service books revealed that **Sh. Shailesh Kumar, Dresser** appointed vide OFFICE ORDER No.F.5(28)/2018/comp. appt./DHS/HQ/278-87 dated 27.05.2020 and taken on strength of this Directorate of Health Services, GNCT of Delhi w.e.f. 30.10.2019(F/N) and the pay had been fixed with Pay Rs.21700/- of **Pay scale(21700-69100) Index 1, Level-3** as per 7th CPC in CDMO East district w.e.f. **30.10.2019** which was irregular as per 7th CPC mentioned above. The Revised Pay fixation is as under and accordingly **DUE-DRAWN** statement is prepared and annexed herewith:-

Particulars	Date w.e.f./ Annual increments	Basic pay as per Rule		Basic Pay as per S/ Book	
		Band Pay	Level	Band Pay	Level
Pay as on	30/10/2019	18000	L-1	21700	L-3
Pay as on	01/07/20	18500	L-1	22400	L-3
Pay as on	01/07/21	19100	L-1	23100	L-3
Pay as on	01/07/22	19700	L-1	23800	L-3
DNI 01/07/23					

An amount of Rs. ~~187755/-~~ ^{191220/-} (Rupees One Lac Eighty Seven Thousand Seven Hundred Fifty Five ~~only~~ ^(Rupees One lac ninety one thousand two hundred twenty only)) had been overpaid to the official as per due drawn statement (Annexure- 'A') due to wrong pay fixation.

Recovery be made after due verification of facts and figures under intimation to the audit.



Inspecting Audit Officer
Audit Party No. XXI

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PART-III
TEST AUDIT NOTES (2019-2022)

TAN No.01- Shortcomings in Pay Bill Register.

(Ref: Audit Memo No. 11 Dated: 11/08/2022)

During test-check of PBR, following irregularities were noticed:

1. Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period during current Audit.
2. The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in some cases of the PBRs. The other details like Pay-band, Level of Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
5. Index has not prepared alphabetically.
6. Total of all columns have not done for the purpose of Income Tax calculation.
7. Some recoveries have been made in same head but their details have not been mentioned in PBR. In the absence it could not be verified that under which head the recovery has been made.

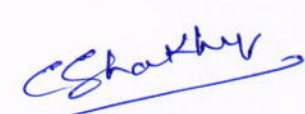
Needful may be done and compliance be shown to audit.

TAN No.02 Shortcomings in Bill Registers.

(Ref: Audit Memo No. 12 Dated: 11/08/2022)

On scrutiny of Bill Registers for the years for the audit period 2019-20 to 2021-22, following shortcomings have been observed by the audit.

1. **Page counting certificate** has not been recorded on the first page of the register.
2. **Signature of DDO-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that DDO has not signed the bill registers during the audit period.
3. **Blank Col-5,6, 8** - Col. 5,6,,8 should be completed so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has never been completed in respect of any of the financial year under audit period.





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4. **Blank Col 11, 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 the entries were not attested in any case.
 5. **Cutting and Over writings:** There were a number of cuttings and over writings in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
 6. Bill No.60 dated 03.05.21 & Bill No.61 dated 03.05.21 do not have particulars of the bills.

Head of School is advised that rectifications of the above irregularities may be made and to be shown to audit.
Necessary steps may be taken to remove the above discrepancies under intimation to audit.

TAN No.03- Deficiency in maintenance of Service Books

(Ref: Audit Memo No. 14 Dated: 16/08/2022)

During the test check of Service Book provided by the school, the following deficiency are observed:-


- (i) **Entry of Aadhar Number** has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** 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). However the service has not been got verified in any case.
- (iii) **'Home Town' declaration** under LTC scheme to be kept in the service book – the declaration will be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (iv) **GPF Account Number-** to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c No. not mentioned in some Service Books.
- (v) **Practical guidelines on the maintenance of Service Book** - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-


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- (A) Opening of Service Book** - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification, (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.
- (vi) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (vii) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (viii) **Verification for the remaining period** – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.
- (ix) **Leave-Account** – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.
- (x) **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (xi) **First page of Service Book** having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (xii) **Impression of finger prints** not found in the first page of the Service books in many cases.
- (xiii) Order of pay fixation on promotion and upgradation not found written or pasted in the Service Books.
- (xiv) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (xv) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.

Necessary steps should be taken for proper maintenance of Service Books/ Leave Account under intimation to audit.


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Audit Party No.21