

(68) (15)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: - School Health Scheme, DHS, DGD Building, Karkardooma, Delhi-(2981/24)for the period 2019-2020 to 2021-2022.

The accounts of School Health Scheme, DHS, DGD Building, Karkardooma, Delhi-(2981/24)for the period 2019-2020 to 2021-2022 was conducted by the field Audit Party No. XXII, comprising of Sh. Rajiv Sachdeva, AO/IAO,& Sh. Satish Kumar, Sr. Assistant during the period 23/05/2022 to 31/05/2022 (07 Working Days).

Aim: To provide comprehensive health care to approx 17 lakhs school children of Delhi Govt./ Govt. Aided schools.

Objectives:

- Promotion of Positive Health (Health Education).
- Prevention including screening of school children for diseases, deficiencies and disabilities.
- Early detection, diagnosis and treatment of common diseases, deficiencies and disabilities.
- Referral and follow- up of children who require Specialist attention at the nearest Delhi Govt.

Hospitals/ Disp.

HOS & DDO Cashier

Sr. No.	Post	Name of Officer	Designation	Period
1.	HOO	Dr. Sushma Jain	Addl. Director	01.03.2019 to Dec. 2019
		Dr. Sher Singh Kashyotia	Addl. Director	Dec. 2019 to 22.02.2021
		Dr. Arun Banerjee	Addl. Director	26.02.2021 to till date
2.	DDO	Sh. Bhupesh Kumar	AAO	01.03.2021 to 20.09.2021
		Ms. Anamika	AAO	21.09.2021 to till date
3.	Cashier	Sh. Arvind Kumar	Jr. Assistant	01.03.2019 to 02.08.2021
		Sh. Khillu Ram Meena	Jr. Assistant	03.08.2021 to till date

AGCR Audit

As per information provided by the Department AGCR Audit has not been conducted upto 2012-2013.

Vacancy Position as on Date

S.NO	Name Of The Post	No. of Sanctioned posts	Filled	Vacant
1	Group-' A'	32	22	10
2	Group-'B'	1	(comes on twice a week)	1
3	Group-'C'	181	103	78
	Total	214	125	89

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Budget Information (2019-2022)

Financial Year	Budget	Expenditure	Balance
2019-2020	220330000	206444821	13885179
2020-2021	214430000	206082406	8347594
2021-2022	238800000	212703455	26096545

OLD AUDIT REPORT: PART-I

There were 26 old Audit Paras with recovery of Rs. 4,70,637/-, pertaining to the period 1989-1990 to 2017-2019. The Department made no efforts for settlement of old outstanding paras. Hence all 26 old outstanding paras with recovery of Rs. 4,70,637/- have been incorporated in Part-I of the current audit report.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	1989-1990	02	Nil	Nil	Nil	02
2	1996-1997	01	Nil	Nil	Nil	01
3	1998-1999	03	Nil	Nil	Nil	03
4	1999-2000	05	Nil	Nil	Nil	05
5	2008-2010	09	Nil	Nil	Nil	09
6	2010-2017	03	Nil	Nil	Nil	03
7	2017-2019	03	Nil	Nil	Nil	03
		26	Nil	Nil	Nil	26

Details of Old Recoveries

S.No.	Year	Recovery pointed out	Recovery settled	Recovery outstanding
1	1989-1990	NIL	Nil	NIL
2	1996-1997	2,664/-	Nil	2,664/-
3	1998-1999	67,553/-	Nil	67,553/-
4	1999-2000	8,601/-	Nil	8,601/-
5	2008-2010	2,29,328/-	Nil	2,29,328/-
6	2010-2017	25,971/-	Nil	25,971/-
7	2017-2019	1,36,520/-	Nil	1,36,520/-
	TOTAL	4,70,637/-	Nil	4,70,637

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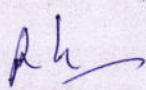
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CURRENT AUDIT REPORT (2019-2020 to 2021-22):-PART-II

During the course of current audit 11 Audit Memos (06 Record Memos and 05 Observation Memos) were issued to the unit highlighting various irregularities and raising recoveries to the tune of Rs. 7,24,398/-. The 05 Observation memo have been converted into 06 Paras alongwith recovery of Rs. 7,24,398/- (Including 01 Para for NPR and 01 for Non-Verification of Remittances) and 01 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	07	Wrong reimbursement of LTC	4800/-	PARA No. 01
02	08	Overpayment of CCL beyond 365 days	1,12,408/-	PARA No.02
03	09	Overpayment of T.A during leave on full Calendar month	2,00,700/-	PARA No.03
04	11	Short recovery of Income TAX	4,06,490/-	PARA No.04
05	--	Non-verification of remittances	--	PARA No.05
06	--	Non-Production of Records	--	PARA No. 06

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by School Health Scheme, DHS, DGD Building, Karkardooma, Delhi-(2981/24)for the period 2019-2020 to 2021-2022.The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


(RAJIV SACHDEVA)
IAO

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PART-I

OLD AUDIT REPORT
(1989-2017)

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PART-I

Old Audit Report

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28 54 63

PARA-I
OLD AUDIT REPORT

PARA NO:-01

Stock Register - Medical

While going through Stock Register and indents given by zones functioning under this office, it was observed that there were no signatures of the person in token of receiving the medicines in the stock register. Although there was prescribed column for having signatures were obtained only on the back of indent stating "Received item no. (S. No. of the item was mentioned only)". The quantity of medicines received was not mentioned. There is possibility of alteration in figure of quantity of medicines. In future signature should be obtained on stock register against each medicine. The procedure may be strictly followed in future and compliance shown to next audit.

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PARA NO:-02

Sub:- Contingencies Accounts

While going through the voucher no.47 dated 20.7.89 for Rs.3385/- and perusal of the related purchase file the following observations are made:

1. The quotation were invited from the following firms by hand only Where as the same were to be taken at least from 10 firms:-

i.	M/s Babbar Electric Works.	iii	M/s Verma Refrigeration.
ii.	M/s Vinyak Enterprises.	iv	M/s Reliance Industry Corporation.

2. On 27.4.88 a note in the file as referred above was prepared showing the comparison in rates, a name of the firm M/s Karuna industry Pvt. Ltd was incorporated from which the tender was not obtained. Although the quotation of the firm was in file but the date on which quotation issued was 6.5.88. It is not understood, how the name of this firm M/s Karuna industry was incorporated, while preparing a note of comparison of rates on 27.4.88 while the firm has issued his quotation on 6.5.88. The position may be clarified.

3. It is understood that Transformer is not required in case of water cooler than why the rates of the transformer were invited intender. This may also be clarified that as a result of wrong interpretation of case to the Director Health Services. The sanction for Rs.2455/- was obtained. After obtaining sanctions from Director Health Services the matter was taken to M/s Karuna industry for repair of water cooler vide letter No. F.3/28/84/DHS/SHS/1776-77 dated 8.6.88 but the above said firm did not give any response for long period. Later on after a gap period a letter from the firm was received in which he stated that the rates mentioned by him were valid for 30 days and he was not prepared to repair the cooler at old rate. He again send his estimates amounting to rs.3385/- which was more higher then the rates of the other firms from which the quotation were invited. The sanction of this amount was obtained from Director Health Services.

Now from above when M/S Karuna industry was not ready to repair the cooler at old rates then why the rates of the other firms not considered. The position may also be explained. The lowest rate was not considered at all. M/S karuna industry was not an authorized dealer appointed by Delhi Ad ministration or by the department. No such letter was seen on the record. The whole acts that the benefit was given to M/s karuna industry by wrong interaction deliberately. The whole matter may be looked into and facts illustrated to Audit.

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Page No 3
(PARA NO. 04)

Sub: Income Tax
During the course of Audit of the Income Tax calculation for the year 1995-96 & 1996-97 in respect of the official of SHS, the following discrepancies were noticed.

Dr. Anil Kumar Mongia	1996-97	Total Income	157140
		- Std deduction	<u>18000</u>
			139140
Saving	60560	Income Tax	<u>28656</u>
		Rebate	<u>12000</u>
		Balance Tax	16656
		Already Paid	<u>13992</u>
		Tax to be recovered	<u>2664</u>

In view of the above, it is requested that DDO should take more care, while allowing rebate of any kind or all the pre-requisite certificate should be obtained and attached with the calculation.

Page no 4
(PARA NO. 11)

Subs: Main Medicine Stock Register/Clinic Stock Register.

While scrutinizing the main medicine stock register along with the clinic stock register under control of School Health Scheme for the year 98-99. The following irregularities have been noticed.

(i) Tab. Albendazole 95348 Nos have been purchased vide Bill No. 831 dt, 07.9.99 for Rs. 75,087/-, it has been seen that 810+900 Nos Tablets were found supplied to Paharganj School Clinic and Qutab Road School Clinic on 5.8.99, where as only 612 Nos. Tablets were in the store/stock. How it is possible that 1700 Nos. tablets can be supplied to clinics. Reason for this lapse may please be explained to audit.

(ii) It was further noticed that large number of medicines have been supplied to the under mentioned Hospital/Society/Red Cross etc. Where as this Scheme meant only for school, under control of Delhi Govt. Few such examples given as under circumstances for this irregularity may be explained to audit

Cap. Amoxicilline 250 mg- Dt. 25.2.99	40,000 Nos-	Supplied to Joshi Hospital
Oint. Retame thosone dt. 15.8.99	5,000 Nos-	----- Do-----
Tab. Chloroquine Pat. Cap. Cloxasilline 500 dt. 15.8.99	2,880 Nos--	----- Do-----
Franycetne Oint 20gm dt. 15.8.99	3,000 Nos--	-----Do-----
-----do----- dt. 2.9.99	576 Nos----	-----do-----
Tab. Ferrous Sujphate dt. 15.8.99	6,000 Nos-----	Do -----
Tab. Coltoxoze dt. 27.1.99	3,000 Nos	St. John Ambulance
Tab. Albendazole	39,900 Nos	Joshi Hospital
	4,500 Nos	St. John Ambulance
	7,560 Nos	Novyug School(N.D.M.C. SCHOOL.)

42 41

Handwritten marks and stamps, including a circular stamp with '5' and '61'.

Malviya Nagar School Clinic

(i) Paging certificate not recorded on the 1st page of the medicine stock register. Needful may be completed now and compliance be shown to audit.

(ii) It was seen that the balances from the stock without giving the details of supply of medicine. Such as Indent No. or Sub stock registers page/Indent/Dates etc. In the absence of which it is very difficult to ascertained the genuineness of supply. Examples shown as under.
Dt. 9.3.98----- 1000 Nos. Balance shown nill on 12.8.98
Dt. 2.7.98----- 600 Nos. (Zimcocitudotocid)

Patoudi House School Clinic

(i) Daily consumption of medicine register not produced before audit for scrutiny purpose.
(ii) Cutting/Over writings have also not got attested by the Pharmacist /PHN.

Dishad Garden Clinic

(i) Prescribed stock register had not been maintained. Needful may be maintained in future.
(ii) Paging certificate has not been recorded in the 1st of register, which is very essential.
(iii) O.P.D/ Consumption stock register/ Sub stock register not produced to audit.

Similary paging certificate not recorded in the stock Register of under mentioned clinic.

- (i) Tagore Garden Clinicand
- (ii) Seelam pur Clinic
- (iii) Lajpat Nagar

Prescribed register stock register may be maintained in future and all column be completed properly under intimation to audit.

Para no. 5
(PARA NO.12)

Sub:- Contingent Bill 98-99.

On scrutiny of the contingent bills along with the sub vouchers/ bills for the year 98-99, the following irregularities have been observed:

It was further noticed that the codal formalities have not been observed before making purchases. Purchases were not made from authorized dealers. Few such instances are as follows:

CB-409, CB-410	M/S	New super consumer	sanction of competent authority not obtained.
CB 505	M/S	PHARMIMAX INDIA	
CB 530	M/S	BAJAJ SALES AGENCY	
CB 537	M/S	NESTOR PHARMACEUTICALS LTD.	

Similarly see bills no. 441,442,443,446,447,428,480,493,494,504,505,532,537,609,610,632,633.

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25 29 60

Para No. 6,
PARA NO. 13

Subject:-Income Tax 98-99.

In continuation, of Memo. No. 9 dated 24.9.99.

Dr. R.P. Midha.

Dr. Midha has furnished rent receipt of Rs. 2500/- 3500/- and Rs.5500/- for the year 96-97, 97-98 and 98-99 of A-68 Sector 26 Noida on simply plain paper. From the above it is clear that increases in rent have been made every year. According to rule increases will be made ater three years only 10to 20%. Hence rent receipt is disallowed. Tax will be

Gross	388932
SD TA AAA	30800
	358132
TAX	81439
Rebate/ 69430	13886
balance	
Tax	67553

to be recovered
after deducting the deposit tax

Compliance be made under intimation to Audit.

Para No 7
(PARA NO:-16 (3) (1999-2000))
Sub:-OTA CLAIM

On going through the record of school health scheme in respect of OTA on test checking, the following irregularities were found.

1. The claim of OTA did not tally with the entries shown in the Log Book.
2. In some cases no entry existed in the Log Book for the journey of OTA had been claimed. The payment of OTA made for such entry was erroneous.
3. In some cases claim were certified by the officer-in-charge with no reference to the entries in the Log Book of a particular vehicle used.
4. Prior permission of the Competent Authority for performing the duty during the period of Holiday and on weekly off was not taken out, thus payment of OTA for such journey was unauthorized.
5. As per instruction contained in O.M. NO. F. 14(17)/91- Fin (b) Dated 10.5.91 and Delhi Admn. Vide O.M. NO. F.14(17)/83-fin. (B) dt. 17.8.84 which envisage Non-Gazetted including, Gestetner Operations and Peons working under each Head of Departments upto a ceiling of 15 hours per month- per month-per person subject to an ceiling of 500 hours per month each for Edu. & Police Deptt. And 125 hours for each other Head of Deptt.

1. Sh. Manoj Kumar, Driver

Bill No. 523 dt. 13.3.2001 and Amount 10,882/-

Period	Recovery
9/2000	Rs.660/-
11/2000	Rs.792/-

Bill No. 72 dt. 10.5.2001 for Rs. 6889/-

2/2001	Rs.256/-
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Bill No. 99 dt. 29.9.01 for Rs. 9030/-

3/2001	Rs. 743/-
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Bill No. 230 dt. 19.9.01 for Rs. 2690/-

5/2001	Rs. 545/-
6/2001	Rs. 825/-

Bill No. 303 dt. 5.11.01 for Rs. 13019/-

7/2001	Rs.545/-
6/2001	Rs.825/-

TotAL

5191/- by As per actuals

(i) Sh. Ved Pr. Driver

Bill No. OTA/303dv/5.11.2001 for Rs. 13019/-

5/2001	Rs. 248/-
6/2001	Rs. 368/-
7/2001	Rs. 368/-
8/2001	Rs.248/-

Rs. 1232/- by

1. Sh. Chahat singh, Driver

Bill No. OTA/493/SHSdt. 26.3.02 for Rs. 7043/-

11/2001	Rs. 528/-
12/2001	Rs. 198/-
	Rs. 726/-

Sh. Bhupinder, Driver

Bill OTA/ 303/SHS/dt. 5.11.2001 for Rs. 13019/-

6/2001	Rs. 264/-
7/2001	Rs. 396/-
8/2001	Rs. 132/-
9/2001	Rs. 660/-
	Rs. 1452/-

As per record available the above recovery may be affected after due verification. The rest of the claim and their correctness could not be scrutinized due to non-availability of the Audit-able record of Log Book during the Audit period. The similar type of other cases may be reviewed and compliance of the above cases and other cases may be shown to the Audit. The Driver has been detailed to various Hospital and Dispensaries of DHS except Sh. Faquir Chand. Moreover, the Log Book of Sh. Balram has not been produced to Audit and gumminess of claim in his question.

Para no. B
(PARA NO.: -19 (06))

Sub:-Contingencies/purchase of stores

On scrutinize the record pertaining contingent expenditure in respect of School Health Scheme to the Audit period i.e. 1999-2002. The following shortfall/irregularities were noticed.

(I) **Purchase of Stores:-** All purchase of stores for the use in the public service shall be regulated in strict conformity with the stores purchase Rules and subsidiary instruction which are respectively, reproduced in Appendix 8 and Annexure under Rule 102 (1) of the G.F.R., which were not followed by the Deptt. During the purchase of stores. For example in the following cases.

(a) **Printing:-** The School Health Scheme Deptt., has got printed for Rs. 7,38,183/- the various type of material pertain to various schemes as under, without observing the codal formalities laid down under GFR 102 (1). Expenditure on printing during audit period as under.

S.NO.	Bill No. & Dt.	Year	Amount	Agencies
(i)	177 ?	1999-2000	Rs. 242088/-	M/s DSIDC
(ii)	292 ?	2000-2001	Rs. 000375/-	M/s Venus printers
(iii)	217 ?	2000-2001	Rs. 147420/-	M/s DSIDC
(iv)	424 28.1.02	2001-2002	Rs. 148500/-	M/s DSIDC
(v)	166 ?	2001-2002	Rs. 199800/-	M/s DSIDC

(b) **Stationery & Gen. Item :-** During purchase the codal formalities has not observed under GFR 102(1).

S.NO.	BILL NO. & DT.	AMOUNT	AGENCIES
(1999-2000)			
(i)	214 ?	Rs. 39000/-	M/S DSIDC
(ii)	215 ?	Rs. 4681/-	-do-
Rs. 43681/-			
(2000-2001)			
i)	44 ?	RS. 346/-	M/s Taneja Sales Co
ii)	184 ?	Rs.9083/-	-do-
iii)	177 ?	Rs.34964/-	M/s Darpan Stores
Rs. 44393/-			
(2001-2002)			
(i)	483 15/3/2002	Rs. 56458/-	M/s Varuna Agencies
(ii)	419 24/1/2002	Rs. 130944/-	M/s EN-KAY Enterprises
(iii)	418 24/1/2002	Rs.7171/-	M/s Sat Guru Enterprises
(iv)	185 ?	Rs. 47527/-	M/s Darpan Stores
Rs. 242100/-			

In the above & other similar cases, the reason for not adhering to codal formalities may be explained and matter should be initiated for getting relaxation, if any from the competent authority as per rule under intimation to Audit.

Payment to Dhobi on account of washing:- After scrutinized the record/bills pertaining to the payment for washing of articles/cloths, it is revealed that expenditure incurred during the audit period, the Deptt. On this particular head, beyond the competency of Head of Office/HOD as competency of HOO is Rs. 2000/- per annum & for HOD is Rs. 5000/- per annum, as the payment as under are required to be regularized under intimation to the Audit

Year	Amount
1999-2000	Rs. 9706/-
2000-2001	Rs. 13060/-
2001-2002	Rs. 13855/-

38 37

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22 28

Para no. 9
(PARA NO:-23 (10))

Sub: Main Medicine Stock Register and record relating to SHS.

While scrutiny the record of SHS, Karkardoma, and the following discrepancies/short comings were noticed: -

A. Main Medicine Stores:

1. All the medicine purchased should be entered in stock register concerned. The necessary details regarding name of supplier, supplier invoice/bill no. & date/cost price of medicines/quantity purchased should be entered in the relevant columns of stock register.

The cost price each medicine purchased should be entered against the medicine purchased but in some cases. The total price of bill has been shown against the medicines instead of showing the cost price of individual medicines purchased. A few instance are as under: -

S. No.	Name of Supplier	Bill/Invoice No. of Supplier & Dt.	2001-02 Page No.
1.	M/s A. C. Surgepharma	1/264, 07.07.01	47,49,61,76,89,107
2.	M/s Brown Lab. Ltd.	510/01, 11.07.01	21, 43,63,126
3.	M/s Nestor Pharmaceuticals	135, 24.07.01	130,132
4.	==Do==	389, 26.07.01	47,69,79,120
5.	==Do==	3222, 26.07.01	11,17,51,73,77,79,97,102,117,153
6.	M/s Hoechst	4017/01, 30.01.01	7,25
7.	M/s Pharmaceuticals Ltd.	1003, 03.05.01	17,99
8.	M/s Pure Pharma Ltd.	294, 12.09.01	23,31,137

All such type of cases may be reviewed and compliance be shown to audit.

2. All cutting overwriting strictly prohibited in stock register but if any is made, it must be authenticated with "Red Ink" entry, but the same has not been made in the following instances - page no. 114,146,147,191,206,252. The needful may be done and compliance be shown to audit.

B. Record relating to SHS:

1.) SHC-Ashok Vihar :

(i) Each and every entry should be initialized by the medical officer, but the medical officer has initiated the whole page as one, it is not permissible. A few instances are page no. 13,14,21,23 to 40.

ii) All the cutting should attested/authenticated by responsible officer i.e. medical officer but the same has not been followed. A few instances are page 13,19,21,23 to 40.

2. SHC-Palam. Main Stock Register of Medicine

(iii) Each and every entry should be signed initialized by medical officer same has not been done. A few instances - page 2, 27.

(iv) The following pages of main stock register of medicines have not been initialized by the medical officer. A few instances - page 41, 58, 84.

Sub-Stock Register

(v) No certificate regarding containing of pages has been recorded.

(vi) No sign of medical officer on balancing in the entire register during audit period.

3. SHC - Malviya Nagar Main Stock Register

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(iv) No Signature of medical officer in the relevant columns of main stock register at pages 25,27,48 & 52.

Sub Stock Register: - Sub Stock Register not submitted to audit, hence correctness from main stock regarding issue of medicines could not be checked.

4. **SHC - Lajpat Nagar**

iv) The medicine main stock register has not been maintained on proper register issued by DHS but has been prepared on plan register. Moreover no proper recording is maintained of receipts of issues of medicines.

v) Medical officer has not initialized main medical register during the entire period of audit.

vi) Sub stock register of medicines was not submitted to Audit, hence the correctness of issuing medicines from main-stock of clinic could not be checked.

5. **SHC - East of Kailash**

(i) Medical officer has not signed in the following pages in main stock register, page no. 46,49.

(ii) Every cutting and overwriting should be authenticated but the same has not been found at page no. 76, 106.

6. **SHC - Janakpuri "A" Block**

(iii) Medical officer has not initialized any entry in main stock register and sub-stock register, almost in the entire period of Audit, hence correctness of receipts and issue of medicines from main store of SHS as well as store of clinic and sub-store of clinic cannot be said as authenticate.

7. **SHC-Tugalakabad**

2. Sub-stock register of clinic was not submitted to audit. Hence, the correctness from main stock register of clinic could not be checked.

8. **SHC - Pataudi House (Boys)**

(i) Medical officer has not attested/authenticated the cutting/overwriting on the main register at pages - 372/00.

(ii) Sign of medical officer/incharge were not found in sub-stock register at pages 121,123,125,133.

9. **SHC-Brahampuri**

(iii) No proper certificate is recorded on main medicine stock register and on sub stock register.

(iv) No signature of recipients of medicines in the sub-stock register at pages 16,20,22,58 respectively.

(v) Tablet-PCM 500 were taken as loan from SHC - Vivek Vihar on 01.09.01. No permission from the competent authority was sought from receiving the medicines as loan. The same medicines have been returned so far. The reasons are to be explained to the Audit.

10. **SHC - Shakarpur**

(i) No certificate has been recorded on pages on sub-stock register.

(ii) So signature of recipients of medicines in the main medicines stock register at pages 9,11,12,13,18,45 & 59 respectively.

(iii) Cutting & overwriting have not been authenticated at page 45,59,69 of main medicine stock register and on pages 1 to 24 on the sub stock register. Daily consumption medicine stock register has not been maintained properly.

11. **SHC - Pataudi House (Boys)**

- 36 35
- (36) (35)
- (i) No signature of medical officer in the medicines stock register at pages 53,56,75,99,115,159 etc.
- (ii) No signature of recipients of medicines at pages 53,56,133,156 in the medicines stock register.
- 12. SHC-Yamuna Vihar**
- (i) No signature of medical officer in the medicines stock register at pages 6,13,18,59,68 etc.
- (ii) Medical officer has not authenticated/attested the entries at page no. 9,14,113 etc.
- (iii) Daily consumptions of medicines register has not been maintained properly.
- 13. SHC - Mehrauli**
- (iv) Sub stock medicine register has not been provided to audit and in the absence correctness of medicines issued from main stock register could not be scrutinized.
- (v) Medical officer concerned has not signed in issue columns at pages no. 34,36,47,54 etc.
- 14. SHC-Kedar Building, Subji Mandi**
- (i) No signature of medical officer for issuing medicine from main stock to sub stock register at page 51 to 141.
- (ii) No signature of recipients in the main medicine register from pages 51 to 101.
- (iii) Cutting overwriting has not been attested by the M.O. concerned on pages 83,110,121 etc.
- (iv) Columns of medicines of stock register has not been filled in as per format. Moreover, the register has been prepared on plain register instead of proper format register issued by DHS.
- (v) No proper indication receipts a issue register.
- 15. SHC - Idgah Road**
- (i) No signature of medical officer in the main stock register during the period of Audit.
- (ii) No signature of recipients/issuing officer in the medical stock register during the period of Audit.
- (iii) The columns are not filled in as per the columns in the stock register.
- (iv) Sub stock register for medicines was not provided to be the audit & correctness of issuing medicines could not be checked.
- 16. SHC - Ranjit Nagar**
- (i) No signature of medical officer in the entire register.
- (ii) Columns of medicine stock register not filled in as per format of register.
- (iii) Betadin solution and Betadin tube has been entered on the same page no. 141, it must be indicated.
- 17. SHC-Madipur**
- (i) Sub stock register for medicines not submitted to Audit, due to which correctness of medicines issued from main store to sub stock could not be checked.
- (ii) Ointment miconzole nitrate and Onit. Colitramozle has been entered on page 113, it must be indicated separately.
- 18. SHC - Quatab Road**
- (vi) No signature of recipient of medicines in the entire medicines stock register.
- (iii) Sub stock register for medicines not submitted to Audit, due to which correctness of medicines issued from main store to sub stock could not be checked.
- 19. SHC-Moti Bagh**
- (ii) No signature of recipient of medicines in the entire medicines stock register.
- (iii) Cutting/overwriting on pages 52,55,58,60,65 not authenticated by M.O. concerned.
- 20. SHC - Rause Avenue**

- (i) Register for medicines not maintained in proper formal register but has been prepared on periodical increment register.
- (ii) Cutting/overwriting on pages 104,113,114,122,125 not authenticated by M.O. concerned.
- (iii) Sub stock register for medicines not submitted to Audit, due to which correctness of medicines issued from main store to sub stock could not be checked.
- (iv) Medical officer has not authenticate on pages 86,87,93,97,104,105,107,111,114 etc.
- 21. SHC – Tilak Nagar (Girls)**
- (v) No signature of recipients on receipts columns on main stock register at pages 51,85,109,114,132,138 etc.
- (vi) No signature of Medical Officer on page 51,70,120,130 in the main stock register.
- 22. SHC – Commercial School Daryaganj**
- (i) No sub stock register submitted due to which correctness of medicine received/issued could be checked.
- 23. SHC – Prashad Nagar**
- (i) A indent of 39 medicines was issued on 04.08.99 from main store of SHS to SHC – Prasad Nagar but the same medicines were entered in stock register of clinic on 14.09.99 after receiving from SHC-Rajinder Nagar. A few instance: -
- | S. No. | Name of Medicines | Qty. | SHC Page No. |
|--------|--------------------|-------|--------------|
| 1. | Cap. Amoxylin | 5000 | 6 |
| 2. | Syp. Amoxylin | 100 | 7 |
| 3. | Tab. B. Complex | 10000 | 8 |
| 4. | Tab. Clerofline | 3000 | 9 |
| 5. | Powder Codra Mizol | 50 | 13 |
| 6. | Onit. Codra Mizol | 720 | 14 |
- From the above, it seems that medicines were lying in SHC-Rajinder Nagar for more than one month. Reasons are to be explained to Audit.
- 24. SHC – Jaidev Park**
- (i) Columns of medicines are not filled as per format of register, a few instance of pages 114,138,142 etc.
- (ii) No signatures of recipients in the medicine of stock register a few instance page 114,116,118 etc.
- (iii) No signature of medical officer on pages 112,114,118,119,138 etc.
- (iv) Cutting & overwriting have not been authenticated by the officer in charge on pages 116,118,146 etc.
- 25. SHC-CR Park**
- (i) No sub stock register of medicines submitted hence correctness of medicines from main stock could not be checked.
- (ii) No signature of recipients of medicines at pages 44,44,45,to51,64,66 etc.
- 26. SHC-Jorbagh**
- (i) Medical officer has signed as one on the whole page instead initializing each & every entry during the entire period of audit.
- (ii) No signature of the recipients of medicines in the medicine stock registers during the entire audit period.
- (iii) Cutting overwriting has not been authenticated by M.O. on pages 12,96,101,142,161 etc.

Out of 65 clinics under the SHS record of the above clinic were scrutinized as a test check.

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The needful be done an compliance be shown to the audit. The record of other clinics be reviewed under intimation to the Audit.

Para no. 10
(PARA NO:-24 (11))

Sub: Stationery and Misc. Stock Register relating to clinics of School Health Scheme.

While going through the record of Stationary Misc. register in respect of SHS on test checks following irregularities were noticed: -

Cutting & Overwriting: - Cutting & Overwriting should be avoided but if any is made/done it must be authenticated with red ink but as a general it reveals that same has not been made. For example: -

- | | |
|----------------------|----------------------|
| (A) SHC-Yamuna Vihar | Page - 65,69,70 etc. |
| (B) SHC-Vivek Vihar | Page -- 130,132 |

Similar type of other cases be reviewed under intimation to the Audit.

Separate Register: - separate register for consumable & non consumable misc. items should be maintained but not maintained in the following cases.

- | | |
|-------------------------------|---------------------|
| (A) SHC-Yamuna Vihar | (B) SHC-Vivek Vihar |
| (C) SHC Pataudi House (Girls) | (D) SHC-Jor Bagh |

Similar type of cases be reviewed under intimation to the Audit.

Record not maintained on proper stock register: - all the stock register should be made in proper stock register showing date, particulars, bill no., date of supplier, quantity purchased/Rec. Quantity issued, and amount etc. but from the test check of record of clinics it reveals that some of the clinics have maintained plain register for the consumable/non-consumable misc. items. Moreover, the plain register used for record of stock were not prepared properly. This practice is not in order. For example the name of the clinics are as under: -

- (A) SHC-Ashok Vihar
- (B) SHC-Jaidev Park
- (C) SHC-Bholanath Nagar
- (D) SHC-Lajpat Nagar

Similar cases be reviewed and compliance be shown to the Audit.

Para no. 11
(PARA NO:-25 (14))

Sub:- Spouse Information.

During the course of audit in respect of School Health Scheme, the spouse information in respect of all the officer/officials was asked. In all 287 officials are at present in the office but spouse information has been submitted in respect of 252 officials. Regarding rest of officials, the information in respect of 35

as per list attached officials may please be obtained with complete columns duly filled and submitted to the audit.

During scrutinized the spouse information submitted in respect of 252 officials the following irregular were noticed:

I. Incomplete spouse information: - In r/o following official the information regarding HRA in columns 4 & 12 has not furnished.

S. No.	Name & Designation	
1.	Smt. Reeta Bajaj,	PHN
2.	Smt. Shashi Mehta,	PHN
3.	Smt. Jyoti Rani Tyagi,	Ph.
4.	Smt. Anita Panwar,	PHN
5.	Smt. Neelam Chaudhary,	PHN
6.	Smt. Kamlesh Arya,	PHN
7.	Dr. Navneeta Mittal,	Dental Surgeon
8.	Dr. Archana Robinson,	M.O.
9.	Dr. Renuka Sethi,	CMO
10.	Sh. Sudershan Kr. Sharma,	Ph.

II. As per spouse information furnished by Dr. Kaipna V. Ramani, she has Govt. accommodation at Hari Nagar H. No. DA/15-A, Hari Nagar & her husband named Sh. M. Venkat Ramani getting HRA from his employee i.e. Canara Bank Rs. 1315.80 p.m., his employer may be asked to recover the HRA from the date of allotment under intimation to Audit.

III. As per MH&FWOM No. 5-11011/6/92 CGHS Desk-UCGHS(P) dt. 04-08-1994 & AMA Rule if the spouse is employed in a state Govt., Defence/Railways Corporation or bodies financed partly or wholly by the central or state govt. local bodies and private organization which provide medical service, the medical facility can be availed at on place only and a joint declaration as to who shall prefer to claim is required to furnished. In the following cases the required joint declaration is required from the employer of the spouse as both of serving in Govt. & other local/ autonomous bodies & getting fixed/ medical facilities.

S. No.	Name & Design.	Name of Spouse	Name of Deptt. Organization where Spouse employed
1.	Smt. Kiran Taneja, PHN	Sh. B.L. Taneja	Punjab National Bank
2.	Smt. Reeta Bajaj, PHN	Sh. J.K. Bajaj	Indian Bank
3.	Smt. Shashi Saini, PHN	Sh. Jag Mohan Saini	BSNL
4.	Smt. Pradipta Rajan, PHN	Sh. PMS Rajan Babu.	Daewoo Motors
5.	Smt. Manju Sapra, PHN	Sh. R.K. Sapra	Salora International
6.	Smt. Preeti Rawat, PHN	Sh. M.S.Rawat	J.K. Industries
7.	Smt. Jyoti Rani Tyagi, PHN	Sh. Vijender Kumar Tyagi	MCD
8.	Smt. Seema Nayar, PHN	Sh. Kuldeep Nayar	Good Relation India Ltd.
9.	Smt. Neelam Chaudhury, PHN	Sh. Rajesh Kumar	Min of Surface & Transport
10.	Smt. Rajni Sharma, PHN	Sh. Rajesh Sharma	Ajay Enterprises, Eros Group
11.	Smt. Bhupinder Kaur, PHN	Sh. Devender Singh	Bank of Maharashtra
12.	Smt. Alka Malhotra, PHN	Sh. Sudhir Malhotra	NAFED
13.	Smt. C.Deepa Nair, PHN	Sh. Shiva Kr. Nair	Times of India Group
14.	Smt. Sunita Malik, PHN	Sh. Ashwani Malik	Canara Bank
15.	Smt. Kamlesh Arya, PHN	Sh. Sudhir Arya	NTPC
16.	Smt. Lalita Rani, PHN	Sh. Apinder Singh	NHRDF Karnal
17.	Smt. Parvesh Sharma, PHN	Sh. Sudhir Kumar	SBV Khajoori Khas
18.	Smt. Gurdeep Kaur, PHN	Sh. R. S. Ahluwalia	SIB Shimla
19.	Smt. Sapna Kiran, PHN	Dr. Kiran Dambalkar	NAMP Civil Lines

20.	Dr. Naveeta Mittal, Den. Surg.	Sh. Sanjay Kumar	Military Eng. Service
21.	Dr. Archana Robinson, MO	Sh. Sheonoy Robinson	LNJP Hospital
22.	Dr. Rita Roy	Dr. Rattan	CMO (DHS)
23.	Darshana Devi, SMO	Dr. Nitish Sirdi	Min of Fin.
24.	Dr. Renuka Sethi, CMO	Dr. Sunil Sethi	Ranbaxy Ltd.
25.	Mrs. Tarawati, Att.	Dr. Prem Prakash	DTC

**LIST OF OFFICER/OFFICIAL WHOSE SPOUSE INFORMATION
HAS NOT BEEN PROVIDED**

S. No.	Name of the Officer/Official	18.	Malkiat Singh, Ph.
1.	Dr. A. K. Bansal, Dy. Director	19.	Madhu Gupta, Refr.
2.	Dr. S.K. Verma, ENT Spl.	20.	Manju Malik, Ref.
3.	Dr. Kavita Goel, ENT Spl.	21.	Neelam Singh, Reg.
4.	Dr. Rajiv Kapoor, ENT Spl.	22.	Gajendra Bawane, Dental Hyg.
5.	Dr. Promila Gupta, Eye Spl.	23.	Hari Narain, Dental Hyg.
6.	Dr. S.R. Tigga, SMO	24.	S.K. Sood, UDC
7.	Dr. Malti Bhandari, SMO	25.	Devender Kumar, LDC
8.	Dr. D. Bhattacharya, CMO	26.	Chahat Singh, Driver
9.	Dr. Anjali Gupta, Dental Surgeon	27.	Savitri Devi, Attn.
10.	Dr. Kunal Puri, Dental Surgeon	28.	Krishna, Attn.
11.	Dr. Manisha Malhotra, Dental Surgeon	29.	Ganga Charan, Attn.
12.	Dr. Jyoti Golani, Dental Surgeon	30.	Naresh, Attn.
13.	M. Anuradha, PHN	31.	Vivek Kumar, Attn.
14.	Neelam Jain, PHN	32.	Prem Kumari, Attn.
15.	Rita Kumar, PHN	33.	Chandhu Lal, Attn.
16.	Sujata Gandha, PHN	34.	Balbir Singh, Attn.
17.	Hari Om Aggarwal, Ph.	35.	Sunil Kumar, Attn.
18.	Malkiat Singh, Ph.		

DIRECTORATE OF AUDITGOVT OF NCT OF DELHIPART IIPara-12
PARA No. 1Subject:-Performance during 2008-09 & 2009-10.

As per general set up, the School Health Scheme provides comprehensive Integrated Health Care Services to school children. The services provided to the students include routine health check up, Immunization against Tetanus, Health Education and Counselling and advising the School Authorities for maintenance of healthy and safe environment in the schools. As per the records there is a steady increase in the number of schools and students of course but there is no corresponding increase in the number of schools Health Clinics. There are approximately 1194 Government/Government Aided schools under the Directorate of Education; Delhi with Student population of about 12 lakhs. School Health Clinics are situated within the school premises. Each clinic has to cater about 8-10 thousand children from the cluster of 8-10 schools located around a radius of 3-4 kms. School Medical Team shifts from main clinic to sub-clinic in rotation to provide services to all the students in their respective cluster of schools. Shifting of clinics is planned in advance under intimation to Jt. Director of School Health Scheme. All the schools in the cluster are covered within a year and the Medical Team return to their main clinics. As per record provided to the Audit the existing School Health Scheme is running only 28 clinics in 208 schools. The number of students enrolled during the year 2009-10 was 2,58,434, whereas number of students covered were 1,48,824 only. Immunization against Tetanus was provided to 36,877 students only during the year 2008-09 against the issuance of TT injections to the tune of 56,700. During the year 2003-10, against the issuance of 50,400 units of TT injections, immunization was given to 27046 students only. Similarly, total Medical Examinations carried out during the years 2008-09 and 2009-10 were 72,443 and 75,203 respectively. The Department is well short of its target of 12 lakhs students due to the lack of effective supervision and poor monitoring of the scheme by the Department. The Manpower available is not being utilized efficiently and effectively. There is a need for rationalization of work and effective utilization of working hours and number of days meeting the target with better co-ordination with Schools.

Para-13

Para No 2

Subject: INCOME TAX

During the course of audit, it becomes mandatory on the part of the Auditee Institution to provide all the vital records to the visiting Audit Party. Tax on Income is one of the prominent sources of Revenue Receipt of the Govt. So it becomes necessary to audit the calculation of Income Tax deducted at source by the Head of Office through D.D.O. but it is highly regretted that despite repeated requests, Income Tax Calculations for the year 2009-10 in r/o all the categories of employees and for the year 2008-09 in r/o Medical Officers were not produced to the audit.

During the course of audit of Income Tax calculations of in r/o Pharmacists and PHNs of the School Health Scheme, it has been noticed that deduction has been allowed on a/c of interest on capital borrowed for House Building purpose in r/o the following cases. This deduction is allowed only when the property in question is fully utilized throughout the year by the owner for his own residence. In the following cases houses are still under construction for housing loan was obtained. Revised calculation of the Income Tax for the year 2008-09 are given below after disallowing the rebate on Interest

Ms. Baisakhi Chakravorty PHN - financial year 2008-09

Total income less Trpt.All	Savings	Taxable Income	Income tax + Cess	Already Paid	Balance of tax to be recovered
366,179	43915	322264	16452+494	8817+265	7635+229=7864

2. Ms. Jasbir Kaur PHN - financial year 2008-09

Total income less Trpt.All	Savings	Taxable Income	Income tax + Cess	Already Paid	Balance of tax to be recovered
446,254	55386	390,868	30174+905	13792+414	16382+491=16873

Mrs. Anita P Raju PHN - financial year 2008-09

Total income less Trpt.All	Savings	Taxable Income	Income tax + Cess	Already Paid	Balance of tax to be recovered
370,389	100000	270,389	9039+272	Nil	9039+272=9311

The Income tax calculated above may be recovered from the employees concerned and deposited in the govt. treasury under intimation to audit.

~~Para-3~~ Para-14

Subject:- CASH BOOK

During the course of audit of accounts in r/o School Health Scheme it has been noticed that:

1. Cash Book wef 18.5.06 to 14.8.2006 has not been found attested by the D.D.O.
2. The closing balance as on 14.8.2006 was Rs.11,28,367/- (Page 33) and from 14.8.2006 the cash book was discontinued. No reason for discontinuing the cash book having a closing balance of Rs.11,28,367/- was found recorded.
3. Two Cash Books starting from 1.4.2008 were presented to Audit. Both had been started with an Opening Balance of Rs.42,705/-. One of the Cash Books had been written upto 20.3.2009. Entries in that Cash Book have been found attested by the D.D.O. upto 26.2.2009. Then it was discontinued. Reasons for discontinuation of this cash book have not been found recorded.
4. Another Cash Book was also started wef.1.4.2008 and is still continuing. As per Receipt and Payment Rules No.13(ii) 'All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the DDO in token of 'check', but it has been noticed that many of the entries have not been attested by the DDO.
5. As per R&P Rules, revenue received any govt officer should be deposited into the accredited bank immediately. But in contravention to the rules the DDO has not deposited the govt. revenue into the accredited bank in time. The following are the instances:

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1. Rs.9000/- received by the DDO on 18.2.2009 - deposited on 24.2.2009
 2. Rs.12000 received by the DDC on 18.12.2009 - deposited on 24.12.2009
 3. Rs.6714/- received by the DDO on 23.03.2010 - deposited on 31.03.2010

Other irregularities are as under:-

1. Rs.10/- received by the DDC on a/c fee against RTI, the same was not taken into the cash book but was directly deposited in the bank on 29.7.2009
2. Rs.455/- was received against the sale of old newspaper on 18.3.2008. No TR-5/CAR-6 was issued against the amount received. The same was deposited in the accredited bank after a lapse of four months that is on 21.07.2008

~~Para~~ + Para-15

Subject:- Recovery of LTC payment to the tune of Rs.1,12,760/-

The DACR in its Audit Report for the year 2006-08 vide para No.04 has pointed a recovery of Rs.1,12,760/- against Dr. B.K. Gupta. Dr. B.K. Gupta and his family performed the journey between Delhi to Bangalore during the period 30.12.2005 to 5.1.2006 on LTC (2002-05) but Dr. B.K. Gupta had applied LTC advance for the journey from Delhi to Kanyakumari. After the return journey on 7.1.2006 Dr. B.K. Gupta informed the department that he could not visit the Declared Place of Destination due to non-availability of the ticket. The Department passed the LTC claim for Rs.112760/- on 29.3.2006 in contravention to the LTC Rules. And so the LTC claim was disallowed and the Department was directed to recover the amount of Rs.1,12,760/- paid to the officer alongwith interest. But the Department did not recover the amount from the officer. In the meanwhile Dr. B.K. Gupta, applied for voluntary retirement and his request was accepted. His voluntary retirement was accepted wef 24.11.2006. The Department had not made any effort to yield the said recovery even though the payment of EL Encashment was made on 18.12.2009. It is requested that necessary steps may be taken to recover the amount shown below from Dr. B.K. Gupta

Principal amount	Rs.112760
Interest 29.3.2006 to March 2010	Rs.45195
Total amount to be recovered	<u>Rs.157955</u>

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Para 5

Subject:- LTC Availed of by Dr. Aneeta

During the course of audit of accounts for the year 2008-09 and 2009-10 in r/c School Health Scheme, it has been noticed that Dr. Aneeta, has been on Deputation with the Govt. of NCT of Delhi from Haryana Govt. While she was posted in South West Distt of the Directorate of Health Services GNCTD, she availed herself along with her family the LTC (any place in India) for the block year 2006-09. Entry to this effect has been made on page 29 of her Service Book on 13.01.2009. She and her family visit Bagh Dogra (North East Region). Again in the year 2009, Dr. Aneeta was sanctioned and paid LTC advance to the tune of Rs.50400/- as LTC advance to visit North East Region in lieu of Home Town. In her service book, no entry has been found related to Declaration of Home Town. Even then, LTC to any place in India cannot be allowed twice to any official in a block of four years. The officer concerned even visited the destined place and submitted the LTC claim (final Bill) then it was noticed that she had already claimed LTC for the same block year. She was directed to deposit the entire amount of advance alongwith interest and a show cause notice was served on her. She has deposited the amount but till date she has not clarified the reason for applying LTC twice in the same block year.

As per LTC Rules, during the pendency of the 'disciplinary action' on a/c of Misuse of LTC, further LTC cannot be allowed. As per record Dr. Aneeta, has been sanctioned and paid LTC advance to the tune of Rs. 93,960/- for the block year 2010-2013. Reasons for the above irregularity may kindly be elucidated.

Para No. 6

Para-16

Subject:- Surrender of Savings

According to the provisions of the GFR, all the Depts. Shall surrender before the close of the financial year, all the anticipated savings noticed in the Grant controlled by them. The Savings as well as provisions that cannot be profitably utilized should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year. No Savings should be held in reserve for possible future excesses. During the course of audit of accounts for the year 2008-2010 in r/o School Health Scheme, it has been noticed that there are considerable savings under the following heads/sub-heads.

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S.N	Year	Sub-Head	R.E.	Expdr	Savings	%age of Savings
1.	2008-09	OE (NP)	20,00,000	9,87,152	10,12,848	50.64%
2.	2008-09	DTE (NP)	1,50,000	43,891	1,06,109	70.74%
3	2008-09	Med.Tr(NP)	9,00,000	2,53,463	6,46,537	71.84%
4	2008-09	OE (Plan)	95,00,000	8,21,871	86,78,129	91.35%
5	2008-09	M&S (Plan)	20,00,000	13,91,315	6,08,685	30.43%
6	2009-10	M&S(Plan)	20,00,000	8,54,624	11,45,376	57.27%

Para No. 7 Para - 17

Subject: - Rush of Expenditure

As per GFR, rush in expenditure particularly in the closing month of the financial year shall be regarded as a Breach of Financial Propriety. During the course of test check of the records for the year 2008-10 in r/o School Health Scheme, it has been noticed that upto 77.85% of the total expenditure has been incurred in the month of March only. Details are as under:

Year	Sub-head	% of expenditure	Month of expenditure
2008-09	OE (PLAN)	49.84%	March 2009
2008-09	M&S (PLAN)	48.62%	March 2009
2008-09	OE (NP)	51.50%	March 2009
2009-10	OE (PLAN)	62.25%	March 2010
2009-10	M&S (PLAN)	74.10%	March 2010
2009-10	OE (NP)	77.85%	March 2010

Para 8

Subject: Irregular Grant of Transport Allowance

During the course of audit for the years 2008-09 and 2009-10 in r/o School Health School, it has been noticed that Dr. Arvind Gupta, CMO remained on leave wef 26.5.2008 to 30.5.2008. As per rule, if an official remains on leave for full calendar month, he will not be entitled to Transport Allowance for that particular month whereas Dr. Gupta was paid transport allowance for the month of June 2008 also which is irregular. Hence it is

25 24 (A) (B) (44)

requested that Rs.800/- paid to Dr. Gupta on a/c of Transport Allowance may kindly be recovered under intimation to audit.

~~Para No 9~~ Para-18

Subject:- Recovery of DGHS

Scrutiny of PBR for the year 2007-08 and 2008-09, it has been noticed that the deduction towards DGHS Subscription is not being made at the appropriate rate as referred to in the order No. F.342/52/2006(H&FW) 29609-29812 dated 25.10.2007. The DGHS should be recovered as per the rates given below:-

1. Pay + Grade Pay upto Rs.3000 - @Rs.30 per month
2. Pay + Grade Pay from 3001 to 6000 - @Rs.50 per month
3. Pay + Grade Pay from 6001 to 10000 - @Rs.75 per month
4. Pay + Grade Pay of Rs.10001 and above - @Rs.100 per month.

The names of the officials have been given in the Annexure "A" attached and it is requested that arrear subscription shown against their names may kindly be recovered and monthly subscription be revised.

~~Para 10~~ Para-19

Subject: Log Book

During the course of Audit for the year 2008-10 in respect of School Health Scheme, it has been noticed that Log Book in respect of vehicle No. DL-1 3C 1706 is not being maintained properly.

In column No. 5 mileage cover for each journey is to be recorded which is not being done by the driver. In column No. 9, Purpose of Journey with full details has to be recorded but it has been seen that the same has never been recorded by the driver or by the officer signing the entry.

Log Book for the period from 01-04-2007 to 17-08-2009 was not produced to the Audit.

At the end of every month average of the fuel consumed in that month has to be calculated by dividing the Kms. Covered by the quantity of input of fuel. It has never been calculated by the official concerned.

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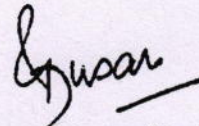
The Office of the School Health Scheme is situated at Karkardooma, Delhi but the vehicle is being parked after office hours at the premises of Nehru Homoeopathic Medical College, Defence Colony. No permission of the Competent Authority has been obtained till date. Although the officer has applied to the Additional Director, Health Services on 8.02.2010 seeking permission for parking of vehicle at NHMC, Defence Colony, yet the permission is still awaited. The Government is bearing a loss of revenue through dead mileage of the vehicle @ 40 Kms. Per day.

~~Para No 11~~

Para-20

Subject: Non Production of Record

The Office of the School Health Scheme did not produce the Spouse Information r/o 40 officia's



(Zahid Hussain)

A.A.O.

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Tan No. 1

Subject: Bill Register

As per Note 1 below Rule 34 of Receipt and Payment Rules, Bill Register in Form GAR 9 is to be maintained. The register contains columns for entering the details of the bill drawn, presented to PAO, payments received and disbursement made every month. The register should be reviewed every month and the result of review recorded. During the course of test check of the Bill Register maintained by the DDO School Health Scheme, it has been noticed that columns prescribed in the bill register are not being maintained at all; such as

- Col No. 5 - Date of Presentation of bill to the PAO
- Col No. 6 - Token No.
- Col No. 7 - Amount Passed by the PAO
- Col No. 8 - Date of Acknowledgement
- Col No. 9 - No. & Date of vouchers
- Col No. 10 - No. & Date of Cheque
- Col No. 11 - Date of entry into the Cash book
- Col No. 12 - Initials of the DDO

It is requested that the bill Register for the year 2008-09 and 2009-2010 may kindly be completed and compliance shown to the audit

TAN No 2

Subject - Contingent Register:

During the course of Audit of the School Health Scheme for the year 2008-10 it has been noticed that the Contingent Register has not been maintained in the prescribed manner for the purchase of Stationery and Misc. items. Separate columns should be maintained so that expenditure on each Sub-Head could be monitored but in this Institution single column is being maintained for both the sub-Heads. So it could not be ascertained as to how the expenditure was incurred under the Head Stationery or Misc. items. It is requested that the same may be maintained properly under the intimation to the Audit.

Tan No. 3

SUBJECT : SCHOOL HEALTH CLINIC - MAIN STOCK REGISTERS (MEDICINES)

During the course of scrutiny of records the following observations are noticed:

(1) Physical Verification of stock

According to GFR 2005, Rule 192 (2) - A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent Authority. A certificate of verification along with the findings shall be recorded in the stock register. (Rule 192(3)(ii). But the same has not been done by the following clinics/centers:

S.No.	Name of School Health clinic	Observation
1	C.R.Park	Period of physical verification has not ascertained in the certificate
2	J & K Block, Dilshad Garden	- do -
3	Palam	- do -
4	Panar Ganj	- do -
5	Darya Ganj	- do -
6	Dwarka	- do -
7	Tilek Nagar	Physical verification has not done for the year 2009-2010.
8	Janak Puri	- do -
9	Kalkaji	Physical verification has not been done for both years.
10	West Patel Nagar	Physical verification has not been done for the year 2009-10.
11	Maur Vihar	- do -
12	Yivek Vihar	Physical verification has not been done for both years.
13	Gandhi Nagar	- do -
14	Shakar Pur	Physical verification has not done for 2009-10

(2) Page count certificate

Page count certificate has not been recorded and attested by the HOO/ the Competent Authority in some school health clinics like - Mangol Puri, C.R.Park, Dwarka, Sultan Puri and Gandhi Nagar.

(3) Use of White fluid has found in many stock registers for erasing the mistakes without any attestation form the concerned officer like - S.K.V.Malviya Nagar Page no 59 - entry made on 17.01.08 and 04.02.08 and C.R.Park.

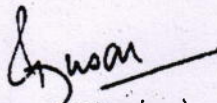
(4) Medicine stock register, non-consumable and consumable stores register has maintained simultaneously in same register in some clinics e.g.- SHC West Patel Nagar, SHC Palam and SHC Pahar Ganj. These registers should be maintained separately.

(5) The audit period of records is to be commenced from 01.04.08 but some clinics has produced their records from different periods - J & K Block, Dilshad Garden and C.R.Park (from Aug. 08), Sultan Puri and Mayur Vihar (from Nov.08) and SHC Gandhi Nagar (from 9/09).

(6) Some medicines/ injections has not been received/ issued by some clinics from main stock e.g.SKV Malviya Nagar, C.R.Park, Pahar Ganj, Darya Ganj, and SHC Ramjas No.5.

Non- Consumable Stock Register - 2008-09 & 2009-10

Annual stock verification has not been recorded for any year and items shown as nil, while it may be shown entirely issued or condemned some articles are given for instance : Height measuring scale (Page no.05), Halogen Heater (Page no. 13), Steel tray small (P.no-16) and radio videography (Page no 17)


(Zahid Hussain)

A.A.O.

20 19

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ANNEXURE 'A'

S.N	Name	Desig.	Rec. of arrear Subs. 2008-09	Rec. of arrear Subs. 2009-10
1	Ratna Bhattacharya	PHN	125	300
2	Neelam Choudhary	PHN	125	300
3	Anupa Bhatia	PHN	125	300
4	Sunita Negi	PHN	125	300
5	S.K. Dambaikar	PHN	125	300
6	Sunita Garg	PHN	125	300
7	Dheeraj Panjani	PHN	125	300
8	Renu Wadhwa	PHN	125	300
9	Alka Malhotra	PHN	125	300
10	Bhupinder Kaur	PHN	125	300
11	Romila Lamba	PHN	125	300
12	Jasbir Kaur	PHN	125	300
13	Anupma Lal	PHN	250	600
14	Ranjana Sharma	PHN	125	300
15	Shashi Saini	PHN	125	300
16	Krishna Choubey	PHN	125	300
17	Anuradha Narang	PHN	125	300
18	Poonam Rhode	PHN	125	300
19	Gurdeep Kaur	PHN	125	300
20	Veena Gupta	PHN	125	300
21	Adarsh Narang	PHN	125	300
22	Meena Nasa	PHN	125	300
23	Kshashi Kaushik	PHN	250	600

only 75


only 500

24	Kamla Sharma	PHN	125	300
25	Kamlesh Arya	PHN	125	300
26	Anita Pawar	PHN	125	300
27	Seema Nayyar	PHN	125	300
28	Manisha Gupta	PHN	---	250
29	Veenay Kapoor	PHN	125	300
30	C. Deepa Nayyar	PHN	125	300
31	Lalita RLani	PHN	125	300
32	Sunita Negi <i>2 TIMES</i>	PHN	125	300
33	Baisaki Chakravarty	PHN	125	25
34	Md. Nasim	Pharmacist	125	300
35	Md. Rashid	Pharmacist	250	600
36	Sarjeet Kumar	Pharmacist	125	300
37	R.K. Bansal	Pharmacist	125	300
38	Sandeep Narang	Pharmacist	125	300
39	S.P. Singh	Pharmacist	125	50
40	Lalit Kumar	Pharmacist	125	300
41	Rajeev Verma	Pharmacist	125	125
42	Shafiq Tanveer	Pharmacist	125	125
43	S.K. Sharma	Pharmacist	125	300
44	Harish Kumar	Pharmacist	125	300
45	Anita P. Raju	Pharmacist	125	300
46	R.K. Jain	Pharmacist	125	300
47	Sunil Tyagi	Pharmacist	250	600
48	Hemant Gulati	Pharmacist	125	300

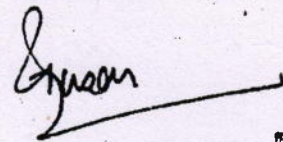
18 17.49 (37)

49	M.P. Singh	Pharmacist	125	300
50	Vimla Sanwariya	Pharmacist	125	300
51	Deepak Kumar	Pharmacist	125	300
52	Devender Kumar	Pharmacist	125	300
53	Rakesh Raheja	Pharmacist	250	600
54	Sandeep Narang	Pharmacist	125	50
55	Neena Soti	Pharmacist	125	300
56	Kuldeep	Pharmacist	125	300
57	Anil Jain	Pharmacist	125	300
58	Karamjit	Pharmacist	125	300
59	Dinesh Kumar	Pharmacist	250	600
60	Hariom Agarwal	Pharmacist	250	600
61	Varun Kumar	Pharmacist	--	50
62	Praveen Kumar	Attendant	100	240
63	Rekha	Attendant	100	240
64	Manish Jain	Attendant	100	240
65	Suresh Kumar	Attendant	100	240
66	Vinod Kumar	Attendant	100	240
67	Sanjay Kumar	Attendant	100	240
68	Prem Kumari	Attendant	100	240
69	Tejpal	Attendant	100	240
70	Sant Kumar	Attendant	100	240
71	Naresh Kumar	Attendant	--	300
72	Bhagwan Dai	Attendant	--	240
73	Chanderbhan	Attendant	100	240
74	Balbir Singh	Attendant	100	240

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75	P.C. Rana	Attendant	100	240
76	Promod Kumar	Attendant	100	240
77	Kapil Kumar	Attendant	100	240
78	Bhikari Lal	Attendant	100	240
79	Chanpreet Singh	Attendant	--	240
80	Kamal Kishore	Attendant	100	240
81	Suraj Mehto	Attendant	100	240
82	Vinod Kumar Sah	Attendant	100	240
83	Manta Devi	Attendant	100	240
84	Surja Bhan	Attendant	100	240
85	Satyapal Chandelia	Attendant	100	240
86	Meri Rose	Attendant	100	360
87	Chander	Attendant	--	240
88	Anil Kumar	Attendant	100	240
89	Kamal Kishore	Attendant	--	240
90	Vijay Kumar Mehta	Head Clerk	--	600
91	Shivraj	UDC	-	300
92	Anjana Tuli	UDC	-	300
	TOTAL		10550	26775



15 (28) (35)

PART- II
CURRENT AUDIT REPORT
(01.04.2010 To 31.03.2017)

PARA NO. 01 (Ref. Memo No. 2 dated 06/11/2017 & Memo No.7 dated 09/11/2017)

Sub: Wrong pay fixation due to rounding off the increment and recovery of Rs. 7588/-

Under Rule-7(A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-IC dated 29.01.2009 at Sl. No. 4, that 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 the next multiple of 10.

During test check of records, it is observed that pay of following officials were not fixed in accordance with the instructions under revised pay rules, 2008, which is irregular.

Accordingly, the pay of officials may be rectified as under:

(1) Sh. Pramod Kumar, Attendant (Pay Band Rs. 5200-20200+1800 GP)

Particular	Pay already fixed as per Service Book	Pay to be re-fixed
Pay as on 01.07.08	6220 + 1800	6220 + 1800
Pay as on 01.07.09 after @ 3% annual increment	6470 + 1800	6460 + 1800
Pay as on 01.07.10 after @ 3% annual increment	6720 + 1800	6710 + 1800
Pay as on 15.02.11 1st MACP Only GP benefit	6720 + 1900	6710 + 1900
Pay as on 01.07.11 after @ 3% annual increment and @ 3% notional increment of 1st MACP	7250 + 1900	7240 + 1900
Pay as on 01.07.12 after @ 3% annual increment	7530 + 1900	7520 + 1900
Pay as on 01.07.13 after @ 3% annual increment	7820 + 1900	7810 + 1900
Pay as on 01.07.14 after @ 3% annual increment	8120 + 1900	8110 + 1900
Pay as on 01.07.15 after @ 3% annual increment	8420 + 1900	8410 + 1900
Pay as on 01.07.16 after @ 3% annual increment	8730 + 1900	8720 + 1900

(2) Sh. Suresh Kumar, Attendant (Pay Band Rs. 5200-20200+1800 GP)

Particular	Pay already fixed as per Service Book	Pay to be re-fixed
Pay as on 01.07.08	6220 + 1800	6220 + 1800
Pay as on 01.07.09 after @ 3% annual increment	6470 + 1800	6460 + 1800
Pay as on 01.07.10 after @ 3% annual increment	6720 + 1800	6710 + 1800
Pay as on 13.02.11 1st MACP Only GP benefit	6720 + 1900	6710 + 1900
Pay as on 01.07.11 after @ 3% annual increment and @ 3% notional increment of 1st MACP	7250 + 1900	7240 + 1900

14 (23) (34)

Pay as on 01.07.12 after @ 3% annual increment	7530 + 1900	7520 + 1900
Pay as on 01.07.13 after @ 3% annual increment	7820 + 1900	7810 + 1900
Pay as on 01.07.14 after @ 3% annual increment	8120 + 1900	8110 + 1900
Pay as on 01.07.15 after @ 3% annual increment	8420 + 1900	8410 + 1900
Pay as on 01.07.16 after @ 3% annual increment	8730 + 1900	8720 + 1900

(3) Sh. Sunil Kumar Singh, Attendant (Pay Band Rs. 5200-20200+1800 GP)

Particular	Pay already fixed as per Service Book	Pay to be re-fixed
Pay as on 01.07.08	6220 + 1800	6220 + 1800
Pay as on 01.07.09 after @ 3% annual increment	6470 + 1800	6460 + 1800
Pay as on 01.07.10 after @ 3% annual increment	6720 + 1800	6710 + 1800
Pay as on 14.02.11 1st MACP Only GP benefit	6720 + 1900	6710 + 1900
Pay as on 01.07.11 after @ 3% annual increment and @ 3% notional increment of 1st MACP	7250 + 1900	7240 + 1900
Pay as on 01.07.12 after @ 3% annual increment	7530 + 1900	7520 + 1900
Pay as on 01.07.13 after @ 3% annual increment	7820 + 1900	7810 + 1900
Pay as on 01.07.14 after @ 3% annual increment	8120 + 1900	8110 + 1900
Pay as on 01.07.15 after @ 3% annual increment	8420 + 1900	8410 + 1900
Pay as on 01.07.16 after @ 3% annual increment	8730 + 1900	8720 + 1900

(4) Dr. Dipti Sachan, M.O. (Pay Band Rs. 15600-39100+5400 GP)

Particular	Pay already fixed as per Service Book	Pay to be re-fixed
Pay as on 01.07.06	17960+5400	17960+5400
Pay as on 01.07.07 after @ 3% annual increment	18670+5400	18660+5400
Pay as on 01.07.08 after @ 3% annual increment	19400+5400	19390+5400
Pay as on 01.07.09 after @ 3% annual increment	20150+1800	20140+1800
Pay as on 01.07.10 after @ 3% annual increment	20920+ 5400	20910+ 5400
Pay as on 01.07.11 after @ 3% annual increment	21710+5400	21700+5400
Pay as on 01.07.12 after @ 3% annual increment	22530+5400	22520+5400
Pay as on 01.07.13 after @ 3% annual increment	23370+5400	23360+5400
Pay as on 01.07.14 after @ 3% annual increment	24240+5400	24230+5400
Pay as on 01.07.15 after @ 3% annual increment	25130+5400	25120+5400
Pay as on 01.07.16 after @ 3% annual increment	26050+5400	26040+5400

Accordingly, recovery of overpayment of pay on account of wrong fixation/pay drawn is worked out to Rs. 7588/- as per Annexure-I, which may be recovered from the officer concerned after due verification facts and figures under intimation to audit. **RE-FIXATION OF PAY MAY ALSO BE MADE UNDER INTIMATION TO AUDIT.**

Other similar type of cases may also be scrutinized at your level and recovery, if any may be made under intimation to audit.

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ME

B

MEMO NO. 2

ANNEXURE-I

Recovery statement in R/o Pramod Kumar, Attendant

Period	Pay	GP	BP-(Pay+GP)	DUE			Total	Pay	GP	BP-(Pay+GP)	DRAWN			Total	Difference of recovery	Total Recovery	
				D.A. (4+DA)	H.R.A. (4+30%)	T.A. (B.T.A+DA%)					D.A. (11+DA)	H.R.A. (11+30)	T.A. (B.T.A+D A%)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
July 09 to Dec 09	6460	1800	8260	2230	2478	762	13730	6470	1800	8270	2233	2481	762	13746	16	17	96
July 10 to Jun 10	6460	1800	8260	2891	2478	810	14439	6470	1800	8270	2895	2481	810	14456	17	18	102
Jan 10 to Dec 10	6710	1800	8510	3830	2553	870	15763	6720	1800	8520	3834	2556	906	15780	18	19	108
July 10 to Dec 10	6710	1800	8510	4340	2553	906	16309	6720	1800	8520	4345	2556	906	16327	18	19	114
Jan 11 to Dec 11	6710	1800	8510	4391	2583	906	16490	6720	1800	8620	4396	2586	906	16508	19	20	120
July 11 to Dec 11	7240	1900	9140	5941	2742	948	18131	7250	1900	9150	5307	2745	948	18150	20	21	126
Jan 12 to Dec 12	7240	1900	9140	6782	2742	990	18813	7250	1900	9150	5948	2745	990	18833	20	21	132
July 12 to Dec 12	7520	1900	9420	6782	2826	990	21780	7530	1900	9430	6790	2829	990	21801	21	22	144
Jan 13 to Jun 13	7520	1900	9420	7536	2826	10020	22662	7530	1900	9720	7544	2916	10020	22683	22	23	156
July 13 to Dec 13	7520	1900	9420	7536	2826	10020	24402	7820	1900	9720	8748	2916	10721	25556	24	25	164
Jan 14 to Jun 14	7810	1900	9710	8739	2913	10711	25533	7820	1900	10020	8748	2916	10721	27059	24	25	170
July 14 to Dec 14	8110	1900	10010	10711	3003	3408	27036	8120	1900	10020	10721	3006	3408	27757	25	26	176
Jan 15 to Jun 15	8110	1900	10010	11311	3093	3504	27732	8120	1900	10320	11323	3096	3504	29201	26	27	182
July 15 to Dec 15	8410	1900	10310	12888	3093	3600	29176	8420	1900	10320	12281	3096	3600	29916	26	27	188
Jan 16 to Jun 16	8410	1900	10310	13275	3186	3600	29891	8420	1900	10630	13288	3189	3600	29707	26	27	194
July 16 to Aug 16	8720	1900	10620	13275	3186	3600	30681	8730	1900	10630	13288	3189	3600	30077	26	27	200

Recovery statement in R/o Suresh Kumar, Attendant

Period	Pay	GP	BP-(Pay+GP)	DUE			Total	Pay	GP	BP-(Pay+GP)	DRAWN			Total	Difference of recovery	Total Recovery	
				D.A. (4+DA)	H.R.A. (4+30%)	T.A. (B.T.A+DA%)					D.A. (11+DA)	H.R.A. (11+30)	T.A. (B.T.A+D A%)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
July 09 to Dec 09	6460	1800	8260	2230	2478	762	13730	6470	1800	8270	2233	2481	762	13746	16	17	96
July 10 to Jun 10	6460	1800	8260	2891	2478	810	14439	6470	1800	8270	2895	2481	810	14456	17	18	102
Jan 10 to Dec 10	6710	1800	8510	3830	2553	870	15763	6720	1800	8520	3834	2556	906	15780	18	19	108
July 10 to Dec 10	6710	1800	8510	4340	2553	906	16309	6720	1800	8520	4345	2556	906	16327	18	19	114
Jan 11 to Dec 11	6710	1800	8510	4391	2583	906	16490	6720	1800	8620	4396	2586	906	16508	19	20	120
July 11 to Dec 11	7240	1900	9140	5941	2742	948	18131	7250	1900	9150	5307	2745	948	18150	20	21	126
Jan 12 to Dec 12	7240	1900	9140	6782	2742	990	18813	7250	1900	9150	5948	2745	990	18833	20	21	132
July 12 to Dec 12	7520	1900	9420	6782	2826	990	21780	7530	1900	9430	6790	2829	990	21801	21	22	138
Jan 13 to Jun 13	7520	1900	9420	7536	2826	10020	22662	7530	1900	9720	7544	2916	10020	22683	22	23	144
July 13 to Dec 13	7520	1900	9420	7536	2826	10020	24402	7820	1900	9720	8748	2916	10721	25556	24	25	150
Jan 14 to Jun 14	7810	1900	9710	8739	2913	10711	25533	7820	1900	10020	8748	2916	10721	27059	24	25	156
July 14 to Dec 14	8110	1900	10010	10711	3003	3408	27036	8120	1900	10020	10721	3006	3408	27757	25	26	162
Jan 15 to Jun 15	8110	1900	10010	11311	3093	3504	27732	8120	1900	10320	11323	3096	3504	29201	26	27	168
July 15 to Dec 15	8410	1900	10310	12888	3093	3600	29176	8420	1900	10320	12281	3096	3600	29916	26	27	174
Jan 16 to Jun 16	8410	1900	10310	13275	3186	3600	29891	8420	1900	10630	13288	3189	3600	29707	26	27	180
July 16 to Aug 16	8720	1900	10620	13275	3186	3600	30681	8730	1900	10630	13288	3189	3600	30077	26	27	186

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Period	Pay	GP	BP-(Pay+GP)2+3	D.A. (4*DA)	H.R.A. (4*30%)	T.A. (B.T.A+DA%)	Total (4+5+6+7)	Pay	GP	BP-(Pay+GP)2+3	D.A. (11*DA)	H.R.A. (11*30)	T.A. (B.T.A+D)	Total (11+12+13+14)	Difference (15-8)	Months of recovery	Total Recovery
Jan 14 to Jun 14	7810	1900	9710	9710	2913	3290	25533	7820	1900	9720	9720	2916	3200	25556	23	6	138
Jan 14 to Dec 14	8110	1900	10010	10711	3003	3312	27036	8120	1900	10020	10721	3006	3312	27059	24	6	144
Jan 15 to Jun 15	8110	1900	10010	11311	3003	3408	27732	8120	1900	10020	11323	3006	3408	27757	24	6	144
Jan 15 to Dec 15	8410	1900	10310	12269	3093	3504	29176	8420	1900	10320	12281	3096	3504	29201	25	6	150
Jan 16 to Jun 16	8410	1900	10310	12888	3093	3600	29891	8420	1900	10320	12900	3096	3600	29916	26	6	156
Jan 16 to Dec 16	8720	1900	10620	13275	3186	3600	30681	8730	1900	10630	13288	3189	3600	30707	26	2	52
July 16 to Aug 16																	1810

Recovery statement in R/o Sunil Kumar Singh, Attendant

Period	Pay	GP	BP-(Pay+GP)2+3	DUE				DRAWN				Total (11+12+13+14)	Difference (15-8)	Months of recovery	Total Recovery		
				D.A. (4*DA)	H.R.A. (4*30%)	T.A. (B.T.A+DA%)	Total (4+5+6+7)	D.A. (11*DA)	H.R.A. (11*30)	T.A. (B.T.A+D)	Total (11+12+13+14)						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
July 09 to Dec 09	6460	1800	8260	2230	2478	762	13730	6470	1800	8270	2233	2481	762	13746	16	6	96
Jan 10 to Jun 10	6460	1800	8260	2891	2478	810	14439	6470	1800	8270	2895	2481	810	14456	17	6	102
Jan 10 to Dec 10	6710	1800	8510	3830	2553	870	15763	6720	1800	8520	3834	2556	870	15780	18	6	108
Jan 11 to Feb 11	6710	1800	8510	4840	2553	906	16309	6720	1800	8520	4343	2556	906	16327	18	1.5	27
Jan 11 to 13 Feb 11	6710	1800	8510	4394	2583	906	16490	6720	1900	8620	4396	2586	906	16508	18	4.5	81
14 Feb 11 to Jun 11	7240	1900	9140	5301	2742	948	18131	7250	1900	9150	5307	2745	948	18150	19	6	114
July 11 to Dec 11	7240	1900	9140	5941	2742	990	18813	7250	1900	9430	5948	2745	990	18833	20	6	120
Jan 12 to Jun 12	7240	1900	9140	6782	2826	2752	21780	7530	1900	9430	6790	2829	2752	21801	20	6	120
July 12 to Dec 12	7520	1900	9420	7536	2826	2880	22662	7530	1900	9430	7544	2829	2752	22683	21	6	126
Jan 13 to Jun 13	7520	1900	9420	8739	2913	3040	24402	7820	1900	9720	8748	2916	3040	24424	22	6	132
July 13 to Dec 13	7810	1900	9710	9710	2913	3200	25533	7820	1900	9720	9720	2916	3200	25556	23	6	138
Jan 14 to Jun 14	7810	1900	9710	10711	3003	3312	27036	8120	1900	10020	10721	3006	3312	27059	24	6	144
July 14 to Dec 14	8110	1900	10010	11311	3003	3408	27732	8120	1900	10020	11323	3006	3408	27757	24	6	144
Jan 15 to Jun 15	8110	1900	10010	12269	3093	3504	29176	8420	1900	10320	12281	3096	3504	29201	25	6	150
July 15 to Dec 15	8410	1900	10310	12888	3093	3600	29891	8420	1900	10320	12900	3096	3600	29916	26	6	156
Jan 16 to Jun 16	8410	1900	10310	13275	3186	3600	30681	8730	1900	10630	13288	3189	3600	30707	26	2	52
July 16 to Aug 16	8720	1900	10620				30681	8730	1900	10630				30707	26		1810

MEMO NO. 7
Recovery statement in R/o Dr. Dipati Sachan, MO

Period	B.P.	GP	Pay (BP+GP)2+3	DUE				DRAWN				Total (11+12+13+14)	Difference (15-8)	Months of recovery	Total overpay		
				D.A. (4*DA)	H.R.A. (4*30%)	T.A. (B.T.A+DA%)	Total (4+5+6+7)	D.A. (11*DA)	H.R.A. (11*30)	T.A. (B.T.A+D)	Total (11+12+13+14)						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
July 07 to Dec 07	18660	5400	24060	2165	7218	1744	35187	18670	5400	24070	2166	7221	1744	35201	14	6	84
Jan 08 to Jun 08	18660	5400	24060	2887	7218	1792	35957	18670	5400	24070	2888	7221	1792	35971	14	6	84
Jan 08 to Dec 08	19390	5400	24790	3966	7437	1856	38049	19400	5400	24800	3968	7440	1856	38064	15	6	90
Jan 09 to Jun 09	19390	5400	24790	5454	7437	1952	39633	19400	5400	24800	5456	7440	1952	39648	15	6	90

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July 09 to Dec 08	20140	5400	25540	6896	7662	2032	42130	20150	5400	25550	6899	7665	2032	42146	16	6	96													
Jan 10 to Jun 10	20140	5400	25540	8939	7662	2160	44301	20150	5400	25550	8943	7665	2160	44318	17	6	102													
July 10 to Dec 10	20940	5400	26340	11853	7902	2320	48415	20950	5400	26350	11858	7905	2320	48433	18	6	108													
Jan 11 to Jun 11	20940	5400	26340	13433	7902	2416	50091	20950	5400	26350	13439	7905	2416	50110	18	6	108													
July 11 to Dec 11	21700	5400	27100	15718	8130	2528	53476	21710	5400	27110	15724	8133	2528	53495	19	6	114													
Jan 12 to Jun 12	21700	5400	27100	17615	8130	2640	55485	21710	5400	27110	17622	8133	2640	55505	20	6	120													
July 12 to Dec 12	22520	5400	27920	20102	8376	2752	59150	22530	5400	27930	20110	8379	2752	59171	20	6	120													
Jan 13 to Jun 13	22520	5400	27920	22336	8376	2880	61512	22530	5400	27930	22344	8379	2880	61533	21	6	126													
July 13 to Dec 13	23360	5400	28760	25884	8628	3040	66312	23370	5400	28770	25893	8631	3040	66334	22	6	132													
Jan 14 to Jun 14	23360	5400	28760	28760	8628	3200	69348	23370	5400	28770	28770	8631	3200	69371	23	6	138													
July 14 to Dec 14	24230	5400	29630	31704	8889	3312	73535	24240	5400	29640	31715	8892	3312	73559	24	6	144													
Jan 15 to Jun 15	24230	5400	29630	33482	8889	3408	75409	24240	5400	29640	33493	8892	3408	75433	24	6	144													
July 15 to Dec 15	25120	5400	30520	36319	9156	3504	79499	25130	5400	30530	36331	9159	3504	79524	25	6	150													
Jan 16 to Jun 16	25120	5400	30520	38150	9156	3600	81426	25130	5400	30530	38163	9159	3600	81452	26	6	156													
July 16 to Aug 16	26040	5400	31440	39300	9432	3600	83772	26050	5400	31450	39313	9435	3600	83798	26	2	52													
														Total																2158

G.Total 7588/-



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Para settled to the extent of recovery 26400/-

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PARA NO. 02 (Ref. Memo No. 3 dated 07/11/2017)
Sub:- Short Recovery of Rs. 96000/- toward UTGEIS subscription from Medical Officer (Group-A Post)

In pursuance of implementation of the recommendation of the 6th CPC vide notification no. GSR (E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, a Central Civil post carrying Grade Pay of Rs. 5400/- falls under Group-A. Under Chapter 1, Section-II, UTGEGIS, 1984 of Group Insurance Scheme, rate of subscription under the scheme for Group-A post is Rs. 120/- p.m.

During test check of records, it is observed that the Following Medical Officers were appointed w.e.f. 23-12-2009 vide notification No. F.70/45/2006/H&FW/Vol.IV/PF/6796-6810 dated 20-08-2014 issued by Govt. of NCT of Delhi. It has also been observed that the Department has not been deducted the UTGEIS contribution as per the guidelines/conditions and thus resulted in short recovery of Rs. 96000/- towards the scheme as detailed below:-

S. No.	Name of the Official with Designation (Sh./Smt./Ms.)	Subscription recovered P.M.	Subscription due P.M.	Subscription / Difference to be recovered P.M.	Period	Months	Short Subscription to be recovered
1	Dr. Rita Roy, M.O.	0	120	120	1/10 to 8/16	80	9600
2	Dr. Ranjana Kumari, M.O.	0	120	120	1/10 to 8/16	80	9600
3	Dr. Bjendra Kumar Jha, M.O.	0	120	120	1/10 to 8/16	80	9600
4	Dr. Seema Dua, M.O.	0	120	120	1/10 to 8/16	80	9600
5	Dr. Gayatri Singh, M.O.	0	120	120	1/10 to 8/16	80	9600
6	Dr. Meenakshi Garg, M.O.	0	120	120	1/10 to 8/16	80	9600
7	Dr. Anup Nath, M.O.	0	120	120	1/10 to 8/16	80	9600
8	Dr. Dipti Sachan, M.O.	0	120	120	1/10 to 8/16	80	9600
9	Dr. Alok Gupta, ENT Splt.	0	120	120	1/10 to 8/16	80	9600
10	Dr. Nitin kumar, M.O.	0	120	120	1/10 to 8/16	80	9600
					Total		96000

Pending

Accordingly, short recovery toward UTGEIS amounting to Rs. 96000/- (Rs. Ninety Six Thousand only) as per detailed mentioned above may be made from the officers concerned after due verification facts and figures under intimation to Audit. Other similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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Para No.03 (Ref: Memo No. 04 Dated: 08/11/2017)

Sub: Short recovery of License Fee & Water charges for Govt. accommodation amounting to Rs. 67303/-

As per order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee and Water charges for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2012. Further, as per order No. F.4(1)/Misc./PWD/Allot/2004/1955-1984 dated 10-03-14 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee for Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2013.

Further, The Dte. Of Estate Ministry of Urban Development vide their OM No. 18011/1/2013/Pol-III dt.21/11/13 has revised the rates of License Fee in respect of General Pool Residential Accommodation (GPRA) throughout the country w.e.f. 01-07-2013.

On the scrutiny of record i.e. Pay Bill Register for the period the audit period, it is found that the license fee/water charges of some officials/officers were not deducted as per order issued by the Govt. of NCT of Delhi and Govt. of India as mentioned above. The details of the same and alongwith due recovery of license fee and water charge as under:-

S.No.	Name of Officer & Designation (Sh./Ms./Smt.)	Address	Period	Month	Rate of LF & WC deducted		Rate of LF & WC due		Short deduction LF & WC		Total Amount to be recovered	
					6	7	8	9	10	11		12
1	2	3	4	5	6	7	8	9	10	11	12	13
					LF	W C	LF	WC	(8- 6)	(9- 7)	(10+11)	12*5
					145	0	370	236	225	236	461	14291
11	Vijay Pal Singh, Pharmacist	Flat No 98, Type-III Dr. BSA, Hospital Complex	1-4-15 to 31- 10-17	31	110	10	143	10	33	0	33	891
12	Rajvir Singh, Dental Hygniest	Qtr. No 8 b, Type II LBS Hospital	1-4-10 to 30-6- 12	27	110	10	205	196	95	186	281	843
			1-7-12 to 30-9- 12	3	205	10	205	196	0	186	186	1674
			1-10-12 to 30-6- 13	9	205	10	245	196	40	186	226	2938
			1-7-13 to 31-8- 13	13	205	10	245	196	40	186	226	2938

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			1-9-13 to 10/17	50	205	19	245	196	40	0	40	2000
3	Yogender Kumar Sharma, Dental Hygienist	HNo 29, Type-II ABH Staff Qtr Moti Nagar	1-4-10 to 30-6-12	27	122	0	143	10	21	10	31	837
			1-7-12 to 30-6-12	12	122	0	205	196	83	196	279	3348
			1-7-13 to 31-10-17	52	122	0	245	196	123	196	319	16588
4	Rajesh Kumar Tripathi, Dental Hygienist	HNo 29, Type-II ABH Staff Qtr Moti Nagar	1-4-10 to 30-6-12	27	122	0	143	10	21	10	31	837
			1-7-12 to 30-6-12	12	122	0	205	196	83	196	279	3348
			1-7-13 to 31-10-17	52	122	0	245	196	123	196	319	16588
5	VishwaNath, Driver	Q. No. 1880 Type-II sindhura khurd	1-7-13 to 31-10-17	52	205	19	245	196	40	0	40	2080
6	Promod Kumar, Attendant	Q. No. 330 Type-I Gulabi Bagh	1-7-13 to 31-10-17	52	115	15	135	157	20	0	20	1040
												67303

Pending →

As mentioned above, an amount of Rs. 67303/- (Rs. Sixty Seven Thousand Three Hundred Three Only) on account of short recovery towards License Fee/water charges for Govt. Accommodation may be recovered from officers/officials concerned after due verification and under intimation to Audit.

Other similar type of cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit.

Para No.04 (Ref: Memo No. 08 Dated: 10.11.2017)

Sub: Overpayment of Transport Allowance amounting to 327168/-

As per TA rules, If an employee remains absent from duty for full calendar month due to any kind of leave, he/she is not entitled for Transport Allowance for that calendar month.

During test check of Service Books/PBRs, and other information/record provided for the audit period, it has been observed that following employees have availed different kind of leave including full calendar month leave, but have been paid Transport Allowance against the rules as detailed below:

S. No.	Name of the Officers/Officials (Sh./Ms./Mrs.)	designa tion	Period of Leave full month		numbe r of full calend ar month	Overpayme nt P.M.	T.A recoverable (amount in Rs.)
			From	To			
1	Anita Tomar	PHN	Feb, 2011	March, 2011	2	4832	9664
			Jun, 2011		1	4832	4832
			Dec, 2011		1	5056	5056
			March, 12	April, 2012	2	5280	10560
2	Anupama Bhatia	PHN	Feb, 2011			4832	4832
			May, 2011		1	4832	4832
3	Dhiraj Pujani	PHN	Jan, 2011	Feb, 2011	2	4832	9664
			March, 2011	April, 2011	2	4832	9664
4	Sujata Gandha	PHN	Jun, 2011		1	4832	4832
			March, 2012		1	5280	5280
			Sep, 2012	Oct, 2012	2	5504	11008
			May, 2014	Jun, 2014	2	6400	12800
5	Sumita Negi	PHN	Jun, 2011		1	4832	4832
			Jun, 2012		1	5280	5280
6	Anupama Lal	PHN	Dec, 2010		1	4640	4640
			Jun, 2012		1	5280	5280
7	Bhupendra Kaur	PHN	Jun, 2014		1	6400	6400
			Jun, 2012		1	5280	5280
8	Krishna Chobey	PHN	Jun, 2012		1	7200	7200
			Jun, 2016		1	3200	3200
9	Meenu Nasa	PHN	Jun, 2014		1		

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10	Neelam Chowdhary	PHN	Jun, 2012		1	5280	5280
			Jun, 2014		1	3200	3200
11	Sarla Singh	PHN	Feb, 2014		1	6400	6400
12	Manorama Bahuguna	PHN	Feb, 2011		1	4832	4832
			Jan, 2012	May, 2012	5	5280	26400
			Agt, 2012	Dec, 2012	5	5504	27520
			Jan, 2014	Feb, 2014	2	6400	12800
			Agt, 2016		1	7200	7200
13	Gurdeep Kaur	PHN	Jan, 2012	Feb, 2012	2	5280	10560
			Agt, 2012	Sep, 2012	2	5504	11008
			Jan, 2013		1	5760	5760
			Nov, 2013		1	6080	6080
14	Dr. Sangeeta Rani Tigga	M.O.	Jun, 2011		1	4832	4832
			Jun, 2012		1	5280	5280
			Jun, 2013		1	5760	5760
			Jun, 2016		1	7200	7200
15	Dr. Seema Dua	M.O.	Jun, 2013		1	5760	5760
			Jun, 2016		1	7200	7200
16	Dr. Rita Roy	M.O.	May, 2013	Jun, 2013	2	5760	11520
17	Dr. Meenakshi Garg	M.O.	April, 2013	May, 2013	2	5760	11520
18	Vibha Bagai	Refracti onist	May, 2011		1	2416	2416
19	Deshraj	N.O.	Agt, 2015		1	3504	3504
							327168

Accordingly, the over payment of Rs 327168/- (Rs. Three Lakh Twenty Seven Thousand One Hundred Sixty Eight only) made on account of Transport Allowance during the full calendar month of leave as mentioned above. The same may be recovered from the concerned Officers/Officials, after due verification facts and figures under intimation to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

Para No.05 (Ref: Memo No. 09 Dated: 10/11/2017)

Sub: Overpayment of Patient Care Allowance (PCA) amounting to 45540/-

As per para 3 (ii) under order No. F. 1(300)/H&FW/2009/Pt. File/11513-58 dated 11-12-2013 issued by Department of health and Family Welfare, GNCTD, it is clarify that HPCA/PCA may not be admissible in case the individual proceeds on leave/training for one calendar month or more.

During test check of Service Books/PBRs and other information/record provided for the audit period, it has been observed that following employees have availed different kind of leave including full calendar month leave but have been paid Patient Care Allowance (PCA), which is irregular, as detailed below:-

S.N o.	Name of the Officers/Officials (Sh./Ms./Mrs.)	designation	Period of Leave full month		number of full calendar month	Overpay ment P.M.	PCA recover able (amount in Rs.)
			From	To			
1	Meetu Arya	Pharmacist	Feb, 2011	March, 2011	2	1380	2760
			Jan, 2013	Feb, 2013	2	1380	2760
			Jan, 2014	March, 2014	3	2070	6210
			Oct, 2014		1	2070	2070
2	Kiran Bala	Pharmacist	Oct, 2011		1	1380	1380
			Dec, 2011		1	1380	1380
			Feb, 2012	July, 2012	6	1380	8280
			July, 2013	Sep, 2013	3	1380	4140
3	Shikha Gupta	Pharmacist	Jun, 2012		1	1380	1380
			Jan, 2013		1	1380	1380
			Jun, 2013		1	1380	1380
4	Vibha Bagai	Refractionist	May, 2011		1	1380	1380
5	Uzma Siddiqui	Dental Hygienist	Nov, 2012	Feb, 2013	4	1380	5520
6	Rekha	Attendant	March, 2013		1	1380	1380

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7	Tejpal	Attendant	Jun, 2016	1	2070	2070
8	Deshraj	N.O.	Agt, 2015	1	2070	2070
						45540

Accordingly, the over payment of Rs 45540/- (Rs. Forty Five Thousand Five Hundred Forty only) made on account of Patient Care Allowance (PCA) during the full calendar month of leave as mentioned above. The same may be recovered from the concerned Officers/Officials, after due verification facts and figures under intimation to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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Para No.06 (Ref. MEMO No.06 Dated: 08/11/2017)

Sub:- Contribution towards National Pension Scheme (NPS) for the employee appointed on or after 01.01.2004.

As per the guidelines/conditions of the NPS, the National Pension Scheme is applicable to all Central Govt. servants who were appointed on or after 01.01.2004. As per the scheme, Govt. servant have to contribute 10% of (Basic Pay+DA) Through recovery from their salary bills. Recovery will commence from the month following the month of joining the Government will make equal matching contribution.

During test check of records, it is observed that the Medical Officers were appointed w.e.f. 23-12-2009 vide notification No. F.70/45/2006/H&FW/Vol.IV/PF/6796-6810 dated 20-08-2014 issued by Govt. of NCT of Delhi it has also been observed that the Department has not been deducted the NPS contribution as per the guidelines/conditions of the scheme in respect of Following Officers as detailed below:-

S. No.	Name of the Official with Designation (Sh./Smt./Ms.)
1	Dr. Ranjana Kumari, M.O.
2	Dr. Seema Dua, M.O.
3	Dr. Anup Nath, M.O.
4	Dr. Alok Gupta, ENT Splt.

The necessary deduction as per guidelines/condition of NPS may be made under intimation to Audit.

Other similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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TAO
P.NO.-XXIV

EPB 22

TAN No.01 (Ref. MEMO No.5 Dated: 08.11.2017)
Subject:- Shortcomings in service books.

During scrutiny/test check of Service Books for the audit period from 2010-11 to 2016-17, the following observations are made:-

1. Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the officials concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

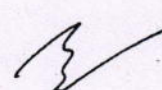
S. NO.	NAME OF THE Officer (Sh./Ms./Smt.....)	DESIGNATION	DOB	DATE OF RETIREMENT	DOIA
1	Kiran Takur	Pharmacist	27.07.1968	31.07.2028	28.06.1990
2	Sumita Negi	PHN	22.11.1970	30.11.2030	28.03.1995
3	Anita Tomar	PHN	13.03.1965	31.03.2025	07.03.1986
4	Bhupendra Kaur	PHN	18.07.1964	31.07.2024	05.08.1986
5	Gajendra C Bawane	Dental Hygienist	25.05.1974	31.05.2034	18.12.1995
6	Vinay Kapoor	PHN	12.11.1959	30.11.2019	01.10.1981
7	Sapna Kiran Dambalkar	PHN	17.10.1959	31.10.2019	14.09.1981

2. Nomination forms of DCRG, UTEGIS, GPF etc. and (Family detail form, which is helpful in verification of CEA/LTC claim of employee) filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books. Following are the cases where nomination forms/family details are not found pasted in service books:-

S. N O.	NAME OF THE Officer (Sh./Ms./Smt....)	DESIGNATION	REMARKS
1	Satish Kumar	Pharmacist	Nomination Forms for UTGEIS, DCRG, Family Pension etc. are not pasted in the Service Book.
2	Suresh Kumar	Attendant	Nomination Forms for UTGEIS, DCRG, Family Pension etc. are not pasted in the Service Book.

3. The first page of the service book is to be re-attested after every five years. However, in most of the cases the first page of the service book of employees has not been found re-attested.

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



TAN No.02 (Ref. MEMO No.11 Dated: 13.11.2017)

Sub: - Non surrender of savings

As per Rule 56 (2) of General Financial Rules, all the savings as well as provisions that cannot profitable utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings under the different heads as detailed below:-

S. NO.	HEAD OF A/c	Budget Allotted	Expenditure	Savings (-)	Savings %age
2010-11					
1	OTA (Non-Plan)	100000	19479	80521	81
2011-12					
2	OTA (Non-Plan)	40000	0	40000	100
2012-13					
3	OTA (Non-Plan)	26000	15378	10622	41
4	DTE (Non-Plan)	150000	89330	60670	40
5	Salary (Plan)	8000000	4400180	3599820	45
6	OE (Plan)	292000000	33347941	258652029	89
7	S & M (Plan)	200000000	22247252	177752748	89
2013-14					
8	OTA (Non-Plan)	25000	0	25000	100
2014-15					
9	DTE (Non-Plan)	70000	33072	36928	53
10	S & M (Plan)	10000000	4432370	5567630	56
2015-16					
11	OTA (Non-Plan)	16000	6493	9507	59
12	OE (Plan)	14198000	8488571	5709429	40
13	S & M (Plan)	10000000	4014193	5985807	60
2016-17					
14	Salary (Plan)	1000000	725260	274740	27
15	OE (Plan)	10200000	3143954	7056046	69
16	S & M (Plan)	1000000	0	1000000	100

As per above statement, it is reveals that there were savings ranging from 27% to 100% under individual heads like OTA and DTE under non-plan and Salary, OE and S&M under plan and saving could not surrendered to the Govt. upto the end of the relevant years.

The compliance of codal provisions of GFR may please be maintained.

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PART-II

CURRENT AUDIT REPORT (2017 to 2019)

2A
PARA-1: IRREGULAR CLAIMS OF LTC

Current Report
2019-2019

(10)

(19)

(A)

Sub. Irregular claims of LTC -Recovery of Rs. 7844/-

Audit Memo. No. 04
Date: 19.11.2019

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".**
2. The OM No. No. 31011/3/2016-Estt.(A-IV) dated 17.04.2017 states that flexi fare (dynamic fare) applicable in Rajdhani/Shatabdi/Duronto trains shall be admissible for the journey(s) performed by these trains on LTC. **This dynamic fare component shall not be admissible in cases where a non-entitled Government servant travels by air and claims reimbursement for the entitled class of Rajdhani/Shatabdi/Duronto trains.** Such Government servants will get reimbursement of fare after deducting the dynamic fare component.
3. As per OM No. F. 31011/4/2008-Estt. (A) of Deptt. Of Per. &Trg., Govt. of India, and OM No. F. 19030/3/2008-E.IV dated 23.09.2008 issued by Ministry of Finance, Govt. of India regarding "entitlements for travel by Air/Rail/Road/Sea/River, it has been clarified that the "travel entitlements for LTC shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or a local body".
4. As per OM No. 31011/3/2016-Estt.(A)-IV dated 16.05.2018 DOPT, GOI, it has been clarified that since children below the age of 5 years are not charged for rail journey; no reimbursement shall be made in respect of the air journey performed by children aged less than 05 years of the govt. servant who are not entitled to travel by air on LTC.

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



(i) **Shri Sunil Kumar Tyagi, Pharmacist**

S.No	Bill No. / Date	Name of the passenger (S/Sh./Ms.)	Age	Journey destination	Date of journey	Name of Airlines
1	LTC-65/ 30.05.2018	Sunil Kr. Tyagi	52	Delhi - Port Blair	25.03.2018	SpiceJet
2		Poonam Tyagi	48			
3		Madhur Tyagi	22			
4		Priyanshi Tyagi	20			
1		Sunil Kr. Tyagi	52	Port Blair-Delhi	30.03.2018	SpiceJet
2		Poonam Tyagi	48			
3		Madhur Tyagi	22			
4		Priyanshi Tyagi	20			

As per the entitlement of the officer, the claim for reimbursement of journey is required to be regulated as under:

(A) **Rail Fare (as per fare chart enclosed with the bill)**

S.No.	Name of the passenger (S/Sh./Ms.)	Age	Admissible Train Fare from Delhi to Kolkata (AC-II Tier (Rs.) as per audit (excluding flexi fare)	Admissible Train Fare from Kolkata to Delhi (AC-II Tier (Rs.) as per audit (excluding flexi fare)	Total (Rs.)
1	Sunil Kr. Tyagi	52	2929	2929	5858
2	Poonam Tyagi	48	2929	2929	5858
3	Madhur Tyagi	22	2929	2929	5858
4	Priyanshi Tyagi	20	2929	2929	23432
TOTAL					

(B) **Air fare**

Admissible normal air fare between Kolkata-Port Blair and Port Blair-Kolkata could not be ascertained as the print out of the rate chart of Air fare of Air India taken from their official website i.e. **the air fare applicable on the date of booking of ticket** is not available with the office copy of bill.

The date of booking of Air Ticket by the official is 02.02.2018. However, the copy of print out of normal fare of Air India provided to Audit by H.O.O. vide dated 20.11.2019 is for the fare inquiry made on dated 18.04.2018 and the fare inquiry is from Delhi to Port Blair. Print out of fare chart of normal fare of Air India is needed as per 1(a) & 1(C) above for regulation of claim i.e. **the fare applicable on the date of booking of ticket of private airlines** between Kolkata/ Chennai-Port Blair and Port Blair-Kolkata/Chennai.

(ii) **Shri Sandeep Narang, Pharmacist**

S.No	Bill No. / Date	Name of the passenger (S/Sh./Ms.)	Age	Journey destination	Date of journey	Name of Airlines
1	LTC-112/ 09.07.2018	Sandeep Narang	47	Delhi - Port Blair	25.03.2018	SpiceJet
2		Pooja Narang	41			
3		Nehal Narang	12			
4		Priyal Narang	10			
1		Sandeep Narang	47	Port Blair-Delhi	30.03.2018	SpiceJet
2		Pooja Narang	41			
3		Nehal Narang	12			
4		Priyal Narang	10			

①

1	2	3	4	5	6	7	8	9	10
1	Neeraj Kumar	33	3959	3885	7844	15836	15540	31376	7844
2	Pinki	30	3959	3885	7844				
3	Ishit Kumar	08	3959	3885	7844				
4	Dakshita	04	0	0	0				
TOTAL					23532			31376	7844

Therefore, a copy of the print out of normal fare of Air India applicable on the date of booking of air ticket by private airlines may be obtained for the destination Kolkata/ Chennai to Port Blair and back and recoveries may be calculated by the department. The amount may be recovered (if any) from the concerned officials 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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(25) (7) (16)

PARA-2: Irregular payment of Transport Allowance and Nursing Allowance - Recovery of Rs. 128676/-

**Audit Memo. No. 05
Date: 20.11.2019**

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. Sonika	Designation	PHNO
S.No	Nature of Allowance	Period of leave / absence from duty	Rate (Rs.)	Total (Rs.)
1	Transport Allowance	06.09.2018 to 04.03.2019	10/18 to 12/18 @ 3924=11772	19836
			01/19 to 02/19 @ 4032=8064	
2	Nursing Allowance		12/18 to 02/19 @ 7200	21600
TOTAL				41436

(2)

Name of the official		Ms. Rita	Designation	PHNO (now retd.)
S.No	Nature of Allowance	Period of leave / absence from duty	Rate (Rs.)	Total (Rs.)
1	Transport Allowance	07.10.2017 to 31.05.2018	11/17 to 12/17 @ 7560=15120	53640
			01/18 to 05/18 @ 7704=38520	
2	Nursing Allowance		01/18 to 03/18 @ 4800=14400	28800
			04/18 to 05/18 @ 7200=14400	
TOTAL				82440

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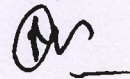
(3)

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Name of the official		Ms. Shashi Kaushal	Designation	PHNO
S.No	Nature of Allowance	Period of leave / absence from duty	Rate (Rs.)	Total (Rs.)
1	Nursing Allowance	22.06.2017 to 07.10.2017	9/2017 @ 4800	4800
TOTAL				4800

The amount may be recovered from the concerned officials 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.



26
PARA-3: Non Production of Records

3 14
Audit Memo. No. 06
Date: 20.11.2019

1. Spouse information & Family Details.
2. Information regarding Govt. Accommodation allotted to Staff and recovery of License Fee and Water Charges thereof.
3. Service Postage Stamps Account and R&I Register
4. Certificate regarding any loss of Govt. Property due to fire, theft, fraud, embezzlement and misappropriation during audit period 2017-2019.


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

TAN 1: Improper maintenance of Pay Bill Registers

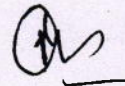
Audit Memo. No.01
Dated: 13.11.2019

18

During the test check of the PBRs, the following irregularities have been noticed:

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like Pay (Basic + Grade Pay)/ Pay level, columns related to date of joining, status of occupation / non-occupation of govt. residence, occupation / vacation date of govt. accommodation, if any, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. GAR - 18 is not filled up at all in some PBRs.
5. There are many cuttings & over-writings in the PBRs. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN 2: Discrepancies in Stock Register

Audit Memo. No.02
Dated: 14.11.2019

(13)

(12)

Stock Register maintained by the School Health Scheme, Karkardooma has been scrutinized. The following shortcomings have been noticed:

1. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the concerned Officer In charge.
1. The balance of non-consumable items could not be NIL same has been shown at the page No 28,31,34, 35,41 & 42 etc of non-consumable stock register.

Necessary steps may be taken to remove the discrepancies under intimation to Audit.



(10) (11)

TAN 3 : Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO

**Audit Memo. No.03
Dated: 18.11.2019**

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Braham Pal	Nursing Orderly	01.10.1961	19.09.1990
2	Desh Raj	Nursing Orderly	11.03.1982	19.12.2003
3	Manish Jain	Attendant	02.05.1977	13.02.2001
4	Meenu Arya	Pharmacist	12.11.1973	6.03.2000
5	Sanjeev Kumar	Pharmacist	04.08.1972	24.02.2000
6	Surender Kr. Mahala	PHN	12.09.1974	28.07.2003

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Braham Pal	Nursing Orderly	01.10.1961	19.09.1990
2	Manish Jain	Attendant	02.05.1977	13.02.2001
3	Meenu Arya	Pharmacist	12.11.1973	6.03.2000
4	Sanjeev Kumar	Pharmacist	04.08.1972	24.02.2000

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Braham Pal	Nursing Orderly	01.10.1961
2	Desh Raj	Nursing Orderly	11.03.1982
3	Manish Jain	Attendant	02.05.1977
4	Meenu Arya	Pharmacist	12.11.1973
5	Sanjeev Kumar	Pharmacist	04.08.1972
6.	Surender Kr. Mahala	PHN	12.09.1974

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(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:

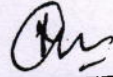
S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB	Remarks
1.	Braham Pal	Nursing Orderly	01.10.1961	
2.	Desh Raj	Nursing Orderly	11.03.1982	
3	Manish Jain	Attendant	02.05.1977	

(3) Incomplete Leave Accounts:

The Leave account of the following officials is incomplete as leaves have not been updated on half yearly basis:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Remarks
1.	Braham Pal	Nursing Orderly	01.10.1961	E. L. & HPL credited upto 06/2018
2.	Desh Raj	Nursing Orderly	11.03.1982	EL credited upto 6/2017 and HPL credited upto 6/2018
3.	Manish Jain	Attendant	02.05.1977	EL Credited upto 6/2018 and HPL credited upto 6/2017

Necessary steps may be taken to remove the discrepancies under intimation to Audit.


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

9

PART-II
CURRENT AUDIT REPORT (2019-2022)

PARA 01

(Ref. Audit Memo No. 07 dated 26/05/2022)

Sub: Wrong reimbursement of fare amounting to Rs.4800/- for journey performed by Private Taxi while availing LTC

During the test check of records related to LTC, following discrepancies have been noticed:-

1. Smt. Alka Malhotra, Public Health Nurse availed LTC ((Anywhere in India) for the Block Year 2018-2021 to visit Nathula Pass from Delhi and back during 20.06.2019 to 29.06.2019. The to & from journey between Delhi and Bagdogra was performed by Air. The Journey between Bagdogra to Gangtok, Gangtok to Nathula Pass and Gangtok to Bagdogra was performed by a private taxi for which she claimed Rs.12500/- operated by M/s. Ultimate Tours & Travels, Gangtok, Sikkim,, a member of Travel Agents Association of Sikkim. The claim of the official was restricted to Rs.2400/- by the Department.
2. Smt. Bhupinder Kaur, Public Health Nursing Officer availed LTC ((Anywhere in India) for the Block Year 2018-2021 to visit Nathula Pass from Delhi and back during 24.06.2019 to 29.06.2019. The to & from journey between Delhi and Bagdogra was performed by Air. The Journey between Bagdogra to Gangtok, Gangtok to Nathula Pass and Gangtok to Bagdogra was performed by a private taxi for which she claimed Rs.12500/- operated by M/s. Ultimate Tours & Travels, Gangtok, Sikkim,, a member of Travel Agents Association of Sikkim. The claim of the official was restricted to Rs.2400/- by the Department.

As per Department of Tourism & Civil Aviation, Govt. of India, Sikkim Circular No.2051/DOT&CAV/19-20 dated 26.06.2019, where Department does not operate transport service, the tour operator should be registered with Tourism & Civil Aviation Department, Govt. of Sikkim. Since the abovementioned Tour Operator was not registered with Tourism & Civil Aviation Department, Govt. of Sikkim, hence, reimbursement of Taxi fare to these officials is inadmissible and needs to be recovered.

The Department may therefore recover the above amount from the officials concerned and deposit the same in Govt. Account and compliance be shown to next audit.

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Sub: Leave Salary drawn during CCL beyond 365 days- overpayment of Rs. 1,12,408/-

As per DoPT OM No. 11020/01/2017-Estt.(L) dated 30.08.2019, CCL may be granted at 100% of leave salary for the first 365 days and 80% of the leave salary for the next 365 days with effect from 14.12.2018.

During the test check of service books, it has been observed that the following officials have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the next 365 days whereas she has been paid 100% salary as per her records. As such, overpayment has been made as per the following details:-

S. No	Name	Period of Leave	No of Days of CCL availed beyond 365 days	Basic pay as per Service Book	D.A.	Overpayment 20% (v + vi) X No. of leave Total days of the month
	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
1	Smt. Sarla Singh, PHN	26.11.2018 to 30.11.2018	05 Days	73400/-	6606/-	2667
		01.12.2018 to 29.12.2018	29 Days			14969
		19.11.2019 to 30.11.2019	12 Days	75600/-	12852/-	7076/-
		01.12.2019 to 21.12.2019	21 Days			11984/-
		TOTAL				
2	Smt. Neelam Choudhary, PHN	18.02.2019 to 28.02.2019	11 Days	73400/-	8808/-	6459/-
		01.03.2019 to 28.03.2019	28 Days			14851/-
		20.05.2019 to 31.05.2019	12 days	73400/-	8808/-	6364/-
		01.06.2019 to 27.06.2019	27 Days			14797/-
		TOTAL				

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3	Smt. Shikha Gupta, Pharmacist	27.05.2019 to 31.05.2019	05 Days	46200/-	5544/-	1669/-
		01.06.2019 to 15.06.2019	15 Days			5174/-
		20.02.2020 to 29.02.2020	10 Days	47600/-	8092/-	3841/-
		01.03.2020 to 05.03.2020	05 Days			1797/-
		TOTAL				12841/-
4.	Smt. Manish Gupta, PHN	31.12.2019 to 06.01.2019	07 Days	75600	12852/-	3995/-
5	Smt. Meetu Arya, Pharmacist	20.05.2019 to 31.05.2019	12 Days	56900	6828/-	4934/-
		01.06.2019 to 27.06.2019	27 Days			11471/-
TOTAL						16405/-
GRAND TOTAL						1,12,408/-

The Department may therefore recover the above amount from the officials concerned and deposit the same in Govt. Account and compliance be shown to next audit.

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Sub: Overpayment of Transport Allowance during full calendar month of leave amounting to Rs. 2,00,700/-

As per information provided by the school in response to Audit Memo No. 05 dated 24/05/2022, it has come to the notice that following employees were on leave for full calendar month during the period mentioned against each, and were paid Transport Allowance, as detailed below, which is inadmissible.

S.No.	Name & Designation	Nature & Period of Leave	Month for which recovery to be made	Amount of TA + DA to be recovered (Rs.)
1	Dr. Alok Gupta, ENT	18/03/2020 to 26/07/2020 (EL)	April to June 2020	8424 x 3 = 25,272/-
2	Dr. Anup Nath, SMO	01/10/2020 to 30/12/2021 (EL)	October to November 2020	8424 x 2 = 16,848/-
3	Sh. Ved Prakash Sharma, UDC	28/03/2020 to 01/06/2020 (E.L) & 16/07/2020 to 30/01/2021 (Commutated leave)	April & May 2020 and August to December 2020	4212 x 2 = 8,424/- 4212 x 5 = 21,060/- Rs. 29,484/-
4	Sh. Sant Kumar, Attendant	23/03/2020 to 29/05/2020 (Spl. C.L) 17/08/2020 to 25/04/2021 (Commutated leave)	April 2020 and September 2020 to March 2021	4212 x 8 = 33,696/-
5	Smt. Ratna Dua Srivastava, Pharmacist	04/07/2021 to 14/11/2021 (E.L)	August to October 2021	4608 x 3 = 13,824/-
6	Smt. Tanuja Badgujar, PHN	26/04/2021 to 26/10/2021 (Maternity Leave) 27/10/2021 to 27/2/02/2022 (CCL)	May 2021 to January 2022	8424 x 2 = 16,848/- 9216 x 6 = 55,296/- 9432 x 1 = 9,432/- Rs. 81,576/-
TOTAL				Rs. 2,00,700/-

The overpayment of Transport Allowance amounting to Rs. 2,00,700/- may be recovered from the concerned employees and deposited in the appropriate Government account and compliance be shown to next audit.

Sub: Short recovery of Income Tax to the tune of Rs. 4,06,490/-

As per Section 23 & 24 of the Income Tax Act, 1961, the benefit of interest on Housing Loan is allowed for self-occupied properties only and in case the official or his family is not residing in the property for which housing loan was sanctioned, the official is not eligible for said rebate.

During the test check of records related to Income Tax for the Financial 2020-21, it was noticed that the following employees had claimed rebate for interest on Loan on residential property under Section 80EE of Income Tax Act, as detailed below:-

S.No.	Name & Designation (Dr./Sh./Smt.)	<u>2020-21</u> Amount claimed (in Rs.)
1	Batti Lal Meena, Public Health Nurse	119548/-
2.	Ratna Dua, Pharmacist	150000/-
3	Rajveer Singh, Dental Hygienist	191615/-
4	Sandeep Jain, Medical Officer	200000/-
5	Sarita Kumari, Specialist	128023/-
6	Stanley Thomas, Pharmacist	69438/-
7	Dipti Sachan, Medical Officer	164669/-
8	Deepmala Joshi, PHN	154144/-
9	Sanjeev Kumar, Pharmacist	150000/-
10	Mitesh Kumar Singh, Medical Officer	200000/-
11	Lokesh, Pharmacist	80492/-

The following documents in respect of the officials mentioned above, were requisitioned by the Audit for scrutiny:-

1. Bank Statement showing EMI bifurcation
2. Letter of possession in respect of residential property for which Housing Loan taken and rebate under Section 80EE of Income Tax Act has been allowed.
3. Any other relevant document.

But the official concerned/ Department failed to provide any of the above mentioned documents and in the absence of these documents, the Audit is not in a position to ascertain as to whether conditions laid down under Section 23 & 24 of Income Tax Act, 1961 were fulfilled. As such rebate for interest on Loan for residential property under Section 80EE of Income Tax Act is not in order, and the Audit has recalculated the Income Tax in respect of above employees for the year 2020-21, which is as under :-

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S. No	Name & Designation	Gross Taxable Income (in Rs.)	Amount of rebate claimed u/s 80EE (in Rs.)	Income Tax already deducted IT+ E. Cess (in Rs.)	Income Tax due after adding amount of rebate IT+ E. Cess (in Rs.)	Difference payable (in Rs.)
1	Batti Lal Meena, Public Health Nurse	727290	119548	57958+2318	81868+3275	23910+957 = 24,867/-
2	Ratna Dua, Pharmacist	606140	150000	33728+1349	63728+2549	30000+1200 = 31,200/-
3	Rajveer Singh, Dental Hygienist	662800	191615	45060+1802	83383+3335	38323+1533 = 39,856/-
4	Sandeep Jain, Medical Officer	1123570	200000	149571+5983	209571+8383	60000+2400 = 62,400/-
5	Sarita Kumari, Specialist	1637570	128023	303771+12151	342178+13687	38407+1536 = 39,943/-
6	Stanley Thomas, Pharmacist	615300	69438	35560+1422	49448+1978	13888+556 = 14,444/-
7	Dipti Sachan, Medical Officer	1953220	164669	398466+15939	447867+17915	49401+1976 = 51,377/-
8	Deepmala Joshi, PHN	595100	154144	31520+1261	62349+2494	30829+1233 = 32,062/-
9	Sanjeev Kumar, Pharmacist	814670	150000	75434+3017	105434+4217	30000+1200 = 31,200/-
10	Mitesh Kumar Singh, Medical Officer	1123570	200000	149571+5983	209571+8383	60000+2400 = 62,400/-
11	Lokesh, Pharmacist	668940	80492	46288+1852	62386+2495	16098+643 = 16,741/-
Total						4,06,490/-

The Department should therefore initiate process for recovery of Income Tax to the tune of Rs.4,06,490/- from the officials mentioned above and deposited in Govt. Account and compliance be shown to next Audit.

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PARA 05

Subject : Non Verification of Remittances

(Ref. Letter dated 26/05/2022)

The following Challans were sent to PAO-XXIV for verification but the same were not received till completion of the Audit:-

S.No	Challan No	Date	Amount (In Rs.)	Head of Account
1	13	29.08.2019	59,986/-	2210
2	14	05.11.2019	1,20,000/-	2210
3	19	07.03.2020	1,20,000/-	2210
4	20	07.03.2020	1,20,000/-	2210
5	01	06.06.2020	30,000/-	0210
6	02	28.07.2020	1,20,000/-	0210
7	03	28.07.2020	43,297/-	0210
8	05	30.09.2020	10,100/-	0210
9	08	02.02.2021	30,000/-	0210
10	01	09.07.2021	1,57,955/-	2210
11	02	09.07.2021	1,63,392	2071
12	06	07.09.2021	1,20,000/-	0210
13	10	23.11.2021	1,778/-	2210
14	14	23.03.2021	30,000/-	0210

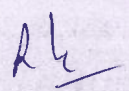
The Department may therefore initiate process for verification of above remittances and compliance be shown to the next audit.

PARA 06

Subject : Non Production of Records

The following record pertaining to the Audit period 2019-20 to 2021-22 was not produced before the Audit for scrutiny:-

1. Records related to various schemes run by the School Health Scheme
2. Income Tax Record for the years 2019-20 and 2021-22
3. Records related to condemnation
4. AMC Files/Records
5. Records related to outsourcing of staff
6. Spouse Information
7. Information related to Housing Loan


RAJIV SACHDEVA)
IAO

PART-III
TEST AUDIT NOTE(2019-2022)

TAN No.01

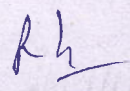
(Ref. Audit Memo No. 10 dated 30/05/2022)

Sub: Shortcomings in Pay Bill Register

During test-check of PBR, following discrepancies were noticed:

1. **Page counting certificate was not recorded:** 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.
2. **Incomplete personal information** – 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 any of the PBRs. Apart from the name, DCI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc not recorded in the PBR.
4. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
5. It has been observed that the Abstract of Pay Bills has not been prepared.
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
7. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
8. Index of the PBR not prepared by the Accounts Branch 2020-21 & 2021-22.

Above discrepancies may be rectified and shown to the next Audit.


(RAJIV SACHDEVA)
IAO