

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi for the period 2019-20 to 2022-23 from 14.08.2023 to 23.08.2023.

INTRODUCTION

Test Audit on account of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi for the period 2019-20 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO, Sh.J.S. Rawat, AO, Sh. Amit Kumar, DEO during the period from 14.08.2023 to 23.08.2023.

AIMS & OBJECTIVES

The objective of this department is to provide health services to general public of South Delhi through 09 Dispensaries & 46 AAMCs (Rented & Ports Cabin) and look after the following.

- 1) Administrative control & supervision of all Dispensaries and AAMC's.
- 2) Service matters of the staff.
- 3) Payment of salaries & other duties.
- 4) Monitoring & implementation of all national health programmes, Anti-Quackery, Anti-Smoking, Disaster Management.
- 5) MTP Act implementation as appropriate authority.
- 6) NRHM implementation as MD-IDHS (SD).

HOD/HOO/DDO's/CASHIERS: -

HOD

| S.No. | Name of Officer | Designation | Period |
|-------|-------------------|-------------|----------------------|
| 1 | Dr. Nutan Mundeja | DGHS | 01.04.19 to 31.03.23 |

HOO

| S.No. | Name of Officer | Designation | Period |
|-------|----------------------|-------------|-----------------------|
| 1 | Dr. G.C. Mallik | CDMO | 01.04.19 to 24.06.20 |
| 2 | Dr. Amita Manaktala | CDMO | 25.06.20 to 30.03.21 |
| 3 | Dr. Sangeeta | CDMO | 31.03.21 to 20.04.23 |
| 4 | Dr. Rajni Bela Baxla | CDMO | 24.04.23 to Till Date |

[Signature]

DDO

| S.No. | Name of Officer | Designation | Period |
|-------|--------------------------|-------------|-----------------------|
| 1 | Mr. Vipin Kumar Rana | AAO | 01.04.19 to 06.06.22 |
| 2 | Dr. Sangeeta | CDMO-SD | 07.06.22 to 21.06.22 |
| 3 | Mr. Prabhas Nandan Sahay | AAO | 22.06.22 to 30.09.22 |
| 4 | Dr. Sangeeta | CDMO-SD | 01.10.22 to 17.10.22 |
| 5 | Mr. P. Sahdev | AAO | 18.10.22 to Till Date |

Cashier

| S.No. | Name of Officer | Designation | Period |
|-------|------------------|-----------------------|-----------------------|
| 1 | Ms. Sonam | Statistical Assistant | 01.04.19 to 05.01.23 |
| 2 | Dr. Sangeeta | CDMO | 06.01.23 to 12.03.23 |
| 3 | Mr. Nand Kishore | UDC | 13.03.23 to Till Date |

Budget Allocation & Expenditure from 2019-20 to 2022-23: -

| Year | Budget Allotted in Rupees | Expenditure in Rupees | Balance in Rupees |
|---------|---------------------------|-----------------------|-------------------|
| 2019-20 | 156600000 | 151908358 | 4691642 |
| 2020-21 | 165800000 | 153864813 | 11935187 |
| 2021-22 | 175563000 | 170375207 | 5187793 |
| 2022-23 | 191156053 | 187957882 | 3198171 |

Statutory Audit: -

The Statutory audit of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi has conducted by AGCR upto 2018-19.

Maintenance of Records: -

The maintenance of records of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi for the period 2019-20 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

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Vacancy Statement: -

| S.No. | Name of Post | No. of Posts Sanctioned | Filled up | Vacant |
|-------|--------------|-------------------------|------------|-----------|
| 1 | Group A | 39 | 37 | 02 |
| 2 | Group B | 05 | 01 | 04 |
| 3 | Group C | 124 | 70 | 54 |
| | TOTAL | 168 | 108 | 60 |

Old Audit Report: -

(A) There were 28 audit Paras with recovery of Rs. 491919/- outstanding. 02 paras along with the recovery of Rs.14694/- is settled fully & 01 para is settled partially along with the recovery of Rs.16215. Remaining 26 paras involving recovery of Rs. 461010/- have been incorporated in current audit report. The details are as under:-

| S. No. | Year | Total Para's | Para Settled | Para no. of settled para's | Outstanding Para's with para-No. |
|--------|---------|--------------|--------------|----------------------------|----------------------------------|
| 1 | 1996-97 | 10 | Nil | Nil | 10 (2,3,4,5,6,7,9,10,11,12) |
| 2 | 2003-07 | 05 | Nil | Nil | 05(1,2,3,4,5) |
| 3 | 2010-17 | 05 | Nil | Nil | 05(2,3,4,5,6) |
| 4 | 2017-19 | 08 | 02 | Para No.02&03 | 06(1,4,5,6,7,8) |

(B) Details of Old Recovery: Rs.461010/-

| S. No | Period | Audit Para No. | Description | Recovery Amount | Settled on the spot | Remainin g Recovery |
|-------|---------|----------------|---|-----------------|---------------------|---------------------|
| 1 | 1996-97 | 02 | Income Tax | 358/- | Nil | 358/- |
| 2 | 1996-97 | 05 | Medical Reimbursement Bills | 300/- | Nil | 300/- |
| 3 | 1996-97 | 06 | Short Recovery of License Fees | 440/- | Nil | 440/- |
| 4 | 2003-07 | 01 | Income Tax Recovery Amounting to Rs.9180/- | 9180/- | Nil | 9180/- |
| 5 | 2010-17 | 02 | Irregular payment of HPCS | 134205/- | Nil | 134205/- |
| 6 | 2010-17 | 03 | Excess payment of washing allowance amounting to Rs. 264144/- | 264144/- | Nil | 264144/- |

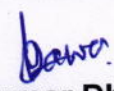
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| | | | | | | |
|--------------|---------|----|---|-----------------|----------------|-----------------|
| 7 | 2010-17 | 04 | Non recovery of Transport Allowance, Nursing Allowance & Patient Care Allowance Rs. 32215/- | 32215/- | 16215 | 16000/- |
| 8 | 2010-17 | 05 | Short Deduction of Rs.1860/- towards CGEGIS | 1860/- | Nil | 1860/- |
| 9 | 2017-19 | 01 | Over payment of pay and allowances | 33413/- | Nil | 33413/- |
| 10 | 2017-19 | 02 | Over payment of pay and allowance | 12300/- | 12300/- | Nil |
| 11 | 2017-19 | 03 | Short Deduction of Income Tax | 2394/- | 2394/- | Nil |
| 12 | 2017-19 | 04 | Less deduction of UTGEIS subscription | 1110/- | Nil | 1110/- |
| Total | | | | 491919/- | 30909/- | 461010/- |

Details of Current Recovery: Rs.29601/-

| S. No | Audit Memo No. | Description | Recovery Raised | Settled on the spot | Remaining Recovery |
|--------------|----------------|--|-----------------|---------------------|--------------------|
| 1 | 08 | Short deduction of Licence Fee of Rs.9720/- | 9720/- | Nil | 9720/- |
| 2 | 09 | Short deduction of Salary of Rs.5557/- on account of CCL beyond 365 days | 5557/- | Nil | 5557/- |
| 3 | 11 | Overpayment of Transport Allowance and HPCA amounting to Rs.14324/- during the Leave for full calendar month | 14324/- | Nil | 14324/- |
| Total | | | 29601/- | Nil | 29601/- |

The internal audit report has been prepared on the basis of information furnished and made available by CDMO, District South, DHS, Begumpur, Malviya Nagar, New Delhi disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


 (Dinesh Kumar Dhawan)
 Inspecting Audit Officer
 Audit Party No.VII

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CDMO, District South, DHS, Begumpur, Malviya Nagar, New Delhi

CDMO, District South, DHS, Begumpur, Malviya Nagar, New Delhi

2019-2020 to 2022-2023

PART-I

Old Outstanding Para



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

| Department :Health Services (DHS) | | | | | | |
|--|------------|----------|----------|----------|--|-----------------------------|
| Sub department:C.D.M.O., (District-South) DHS, Begumpur, Malviya Nagar, New Delhi-17 (342/2) | | | | | | |
| S No. | Start Year | End Year | Para No. | Sub Para | Subject | Outstanding Amount (in Rs.) |
| 1 | 1996 | 1997 | 2 | | Income Tax | 358 P |
| 2 | 1996 | 1997 | 3 | | Delay in depositing Govt. Money into Govt. Account | 0 |
| 3 | 1996 | 1997 | 4 | | Cash Book | 0 |
| 4 | 1996 | 1997 | 5 | | Medical Reimbursement Bills | 300 P |
| 5 | 1996 | 1997 | 6 | | Short Recovery of License Fees | 440 P |
| 6 | 1996 | 1997 | 7 | | Verification of Remittance | 0 |
| 7 | 1996 | 1997 | 9 | | Contingent Bills | 0 |
| 8 | 1996 | 1997 | 10 | | Improper / Misuse of Medicines | 0 |
| 9 | 1996 | 1997 | 11 | | Stock Register (Non consumable) | 0 |
| 10 | 1996 | 1997 | 12 | | Service Postage Stamp Account | 0 |
| 11 | 2003 | 2007 | 1 | | Income Tax Recovery amounting to Rs. 9180/- | 9180 P |
| 12 | 2003 | 2007 | 2 | | Vehicle No. DL-6C-A-7921 (Maruti Gypsi) - Disposal of Vehicle. | 0 |
| 13 | 2003 | 2007 | 3 | | In view of Performance Report | 0 |
| 14 | 2003 | 2007 | 4 | | GPF Grade 'D' | 0 |
| 15 | 2003 | 2007 | 5 | | Verification of Remittance | 0 |
| 16 | 2010 | 2017 | 2 | | Irregular payment of HPCA | 134205 P |
| 17 | 2010 | 2017 | 3 | | Excess payment of Washing Allowance amounting to Rs. 264144/- | 264144 P |
| 18 | 2010 | 2017 | 4 | | Non recovery of Transport Allowance, Nursing Allowance & Patient Care Allowance-Rs.32215/- | 32215 P |
| 19 | 2010 | 2017 | 5 | | Short deduction of Rs. 1860/- towards CGEGIS | 1860 P |
| 20 | 2010 | 2017 | 6 | | Irregular payments | 0 |
| 21 | 2017 | 2019 | 1 | | Overpayment of Pay and Allowances | 33413 P |
| 22 | 2017 | 2019 | 2 | | Overpayment of pay and allowance | 12300 P |
| 23 | 2017 | 2019 | 3 | | Short deduction of income tax | 2394 P |
| 24 | 2017 | 2019 | 4 | | Less deduction of UTGEIS subscription | 1110 P |
| 25 | 2017 | 2019 | 5 | | Irregular expenditure amounting to Rs. 136084/- on govt. vehicle without GPS | 0 |
| 26 | 2017 | 2019 | 6 | | Discrepancies in accounting receipts | 0 |
| 27 | 2017 | 2019 | 7 | | Deputation of medical staff in CDMO (South) | 0 |
| 28 | 2017 | 2019 | 8 | | Non production of Record | 0 |

* NOTE:

'O'- Outstanding Paras.

'R' -Reply submitted by the Department/Units.

'C'- Comment by the Directorate of Audit on reply submitted.

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Form-01 **PARA I**
 PAR A NO. I

PART-I
~~PART-II~~
 (Current Audit 96-97)
 (Ref. Memo No. 10)

SUB : INCOME TAX

On scrutinizing of the Income Tax calculation sheet for the year 1996-1997 in respect of officers of this unit the recoveries noted against their names may be made under intimation to audit.

1. Dr. Rekha Mehta Rs. 1000/- (P.11)

As wrong income tax has been calculated tax as calculated below may be recovered :-

| | | | |
|-------------------------------------|---|----------------|--------------------------|
| Taxable Income | : | Rs. 1,77,190/- | |
| ∴ Income Tax | : | Rs. 43,976/- | |
| Less rebate allowed on saving | : | Rs. 10,598/- | |
| BALANCE TAX | : | Rs. 32,288/- | (Bal. Shown as 32,288/-) |
| Less Income Tax recovered upto 2/97 | : | Rs. 32,288/- | |
| Balance now to be recovered | : | Rs. 1,000/- | |

Settled as recovered vide TR No 40/412 dt 24/3/98.

2. Sh. T. R. Sharma (Steno) Rs. 358/-

Gross salary has been taken as Rs. 79,375/- instead of Rs. 79,575/- hence taken as calculated below may be recovered.

| | | | |
|-------------------------------|---|---------------------|--|
| Gross salary | : | Rs. 79,575/- | |
| Less std. Ded. | : | Rs. 15,000/- | |
| | | <u>Rs. 64,575/-</u> | |
| Taxable income | : | Rs. 64,570/- | |
| ∴ Income Tax | : | Rs. 4,371/- | |
| Less rebate on saving | : | <u>Rs. 2,372/-</u> | |
| Balance Tax | | <u>Rs. 999/-</u> | |
| Less tax already ded. is 2/97 | : | Rs. 641/- | |
| Balance to be Ded. now | : | Rs. 358/- | |

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Para-02

PARA No. 2

Para-2

(Ref. Memo No.3.)

(15)

Sub:- Delay in delay in depositing Govt. money into Govt. A/c.

During the scrutiny of TR-5 receipts and challans depositing the Govt. Money accredited bank revealed that there has been consistently undue delay in emitting the Govt. money into the Bank. In terms of rule 6 of CGA (Receipt & Payment) rules, officers on moneys received or tendered to Govt. officers on account of revenues or receipts or dues of the Govt., shall, without undue delay, be paid in full into the ~~bank~~ accredited bank for inclusion in Govt. Account.

A few instances are given below:-

| TR No. | Date | Amount (Rs.) | Date of deposit | Delay over & above 10 days |
|--------|----------|--------------|-----------------|----------------------------|
| 401375 | 04.06.96 | 639.00 | 31.07.96 | 57 days |
| 401376 | 13.06.96 | 639.00 | -do- | 48 days |
| 401377 | 25.06.96 | 30.00 | -do- | 37 days |
| 401378 | 28.06.96 | 65.00 | -do- | 24 days |
| 401379 | 8.7.96 | 550.00 | -do- | 24 days |
| 401380 | 08.07.96 | 55.00 | -do- | 24 days |
| 401381 | 11.07.96 | 20.00 | -do- | 21 days |
| 401382 | 11.07.96 | 100.00 | -do- | 21 days |
| 401383 | 15.07.96 | 30.00 | -do- | 17 days |
| 401384 | 18.07.96 | 35.00 | -do- | 14 days |
| 401387 | 05.08.96 | 100.00 | 19.08.96 | 15 days |
| 401388 | 06.08.96 | 300.00 | -do- | 14 days |
| 401389 | 06.08.96 | 1567.00 | -do- | 14 days |
| 401392 | 23.09.96 | 20.00 | 30.10.96 | 38 days |
| 401393 | 23.09.96 | 75.00 | 30.10.96 | 38 days |
| 401396 | 15.11.96 | 600.00 | 05.12.96 | 20 days |
| 401397 | 21.11.96 | 120.00 | 05.12.96 | 14 days |
| 401398 | 07.02.97 | 1926.00 | 24.02.97 | 18 days |
| 401400 | 06.03.97 | 63.00 | 24.04.97 | 50 days |

From the above, it would be seen that the codal provisions and instructions are not being adhered to BDO/HOD may please elucidate the circumstances/reasons for retaining the Govt. money for undue long periods.

~~Para-03~~ ~~Para 3~~
~~Para No-3~~ (By Memo No)

Cash Book

A scrutiny of the Govt Cash Book for the period 1896-97 has revealed the following deficiencies / shortcomings.

- (1) As per General Financial Rules, all the receipts of payments should be signed with date and place or the Acquittance No. etc. But during scrutiny of the Cash Book with supporting vouchers it was observed that in most of the cases payment is made without getting duly signed. Some payments also come to notice where the date of payment made and the date of payment shown in the Cash Book. A few instances are given in Annexure - (A).
- (2) It has been observed that the acquittance of monthly pay and allowances drawn against a particular bill is not being obtained. But the Acquittance Bills are being prepared by mixing the amounts drawn from ~~two~~ through different bills and the payment of beyond allowances is also shown in the Cash Book against the particular Acquittance Bill number instead of the particular bill through which the payment has been drawn. This practice being adopted is not ~~for~~ according to the financial rules. As per Rule 92 of receipt & payment order, the Head of Office is personally responsible for the payment drawn on a bill signed by him or on behalf of him until he has paid it to the person entitled to receive it and he shall have a receipt from him.

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- (5) As per Rule 72 of Receipt & Payment Rules, if, for any reason payment cannot be made within the course of the month, the amount drawn for the purpose shall be refunded by check drawn in the next bill, and when the occasion for making the payment arises, the amount may be drawn anew under Rule 87. However, at his option, H.O./P.O. may retain the undischarged amount of payment allowances for any period not exceeding three months. But it has been observed that the rules and instructions have not been adhered to and undischarged amount has been retained for more than three months. A few instances are given in Annexure 'C'.

It has been observed that an amount of Rs. 2646/- on account of salary for 7/76 was drawn in July 1967/68. Jai Rohat S.C.E., the official employed on 4-7-76. Salary of 4 days Rs. 240/- was paid to his wife on 31-10-76 but the balance amount of Rs. 2405/- was deposited into the accredited bank on 30-1-77, i.e. after 6 months of the drawal and three months of arrearage payment of due salary to the family of the deceased. H.O./P.O. may please explain the circumstances of the case for the same, and stop the practice under intimation to audit.

- (6) Page 87 and 88 of the C.A. Bill are cancelled without any proper attestation by the O.D.O.

Discrepancies/shortcomings may please be rectified under intimation to audit.

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Statement showing discrepancy of Input & Output

| <u>S No</u> | <u>Bill No & V.C.No</u> | <u>Input as per Card Book</u> | <u>Input actually received by plant</u> | <u>Amount</u> | <u>Out/In</u> |
|-------------|-----------------------------|-------------------------------|---|----------------|---------------|
| (1) | 632/08 8024 812 | 17 3 27 | 18 3 3 | 120/- 118/- | 2/- |
| (2) | 713/08 999 | 17 3 27 | 18 3 3 | 122/- | 2/- |

| <u>SNo</u> | <u>Amount</u> | <u>Bill No</u> | <u>Bill drawn on</u> | <u>Bill date</u> | <u>to be received</u> | <u>Remarks</u> |
|------------|----------------------|----------------|----------------------|------------------|-----------------------|--|
| 1) | 675/- | CR 150 | Telephone bill | 1954 | 1954 | 1) Monthly payment by cheque 2) Supporting statement of program provided not attached 3) Program Statement of program provided not attached |
| 2) | 30065/- | CR 853 | Water supply bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 3) | 495/- | CR 290 | Water supply bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 4) | 1144/- | CR 722 | Water supply bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 5) | 245 335/- | CR 1693 | Telephone bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 6) | 575/- | CR 1561 | Water supply bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 7) | 745/- | CR 821 | Electricity bill | 1954 | 1954 | 1) Program Statement of program provided not attached |
| 8) | 730/- | CR 771 | Telephone bill | 1954 | 1954 | 1) Program Statement of program provided not attached |

Details of Underbilled Pay & Allowances
Retained more than three months

| Bill No/ A.R. No | Salary for month of | Amount | Date of Deposit made in Bank |
|---------------------|------------------------|----------------|------------------------------------|
| AR-I | 1/96 | 4430 | 31-7-96 |
| AR-4 | 3/96 | 3312 | |
| AR-I | | 7126 | |
| AR-4 | | 3312 | |
| AR-6 | 3/96 | 2102 | |
| AR-3 | 4/96 | 5237 | 29-8-96 |
| AR-4 | 4/96 | 4430 | |
| AR-4 | 4/96 | 3822 | |
| AR-6 | 4/96 | 2305 | |
| AR-I | 5/96 | { 7498 8198 | 30-10-96 |
| AR-4 | 5/96 | { 3941 3657 | |
| AR-5 | 5/96 | 1258 | |
| AR-4 | 6/96 | { 3941 3657 | |
| AR-5 | 6/96 | 2107 | 30-1-97 |
| AR-4 | 7/96 | 3941 | |
| AR-6 | 7/96 | { 2300 2305 | |
| AR-3 | 8/96 | 4870 | |
| AR-4 | 8/96 | 3941 | |

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Form-04 ~~Form-4~~
Para 4.5 Paras

(C.I. No. 1)

Sub:- Medical Expenditure

On scrutiny of the medical claims submitted for the period 1996-97, it is observed that the regulation is not followed to the letter in the verification of medical claims submitted. The following below mentioned cases which may be referred to the audit. It is also mentioned that the claims are made with reference to the medical bills. KAPH/Vol.-II/ 12.5.97 issued from Dept. of Health & Welfare, Govt of Delhi.

| | | | | | | |
|---------|----------|------|---------------------|----------------------------|-------------|--------|
| Sl. No. | Bill No. | Date | Name of the patient | Description of the ailment | Amount paid | Refund |
|---------|----------|------|---------------------|----------------------------|-------------|--------|

| | | | | | | |
|----|------------|----------|------------------|----------|--------|-------|
| 1. | 660,8.1.97 | 11.08.97 | Sh. Jagjit Singh | Diabetes | 1000/- | 300/- |
| | | | | | | 300/- |

Further it is also observed that the DDO/HOD had not kept the Photostat copies of the essential certificate / OPD card & cash memo of the claim with the office copy of the bill without which the genuineness of the claim cannot be ascertained by the audit.

Now, it is emphasized upon the DDO/HOD that in future before passing the medical claims all the necessary documents as stated above should be kept in the office copy of the bill so that it can be checked/scrutinised by the audit in a better stage during the audit.

PARA NO. 5

(Ref. Memo No. 08)

SUB : Short recovery of Licence fee.

Dr.R.M.Gar is has been allotted Govt. accommodation No.38 A, type - IV at Mayur Vihar, where as licence fee was revised to Rs.200/- w.e.f. 1-7-93 onwards by the Land & Bldg. deptt. vide No.F.13(1)/91-92/L&B/Estt./3725-105011,17-12-96. But the prescribed rate of licence fee has not been recovered from the office up to 1/97 & from 3/97 the enhanced licence fee is being recovered. But the recovery of licence fee short recovered from 1-7-93 to 31-1-97 amounting to Rs.430/- has not been recovered so far. The same may be recovered as per below calculation under intimation to the audit.

LICENCE FEE

| <u>PERIOD</u> | <u>REVISED RATE</u> <u>W.E.F. 1-7-93</u> <u>ONWARDS</u> | <u>ALREADY</u> <u>DEBITED</u> | <u>BALANCED</u> <u>TO BE</u> <u>RECOVERED NOW</u> |
|--|---|----------------------------------|---|
| 1-7-93 to 28-2-97 i.e. for 44 Months | Rs.200/- p.m. | Rs.130/- p.m. 44 X 10 = 440/- | |

~~Para 206~~ ~~Para - G~~

Order No. 6 (Ref Memo No. Rutina memo dt 12/3/98)

Subject Non-Verification of Remittances in
Respect of C.M.O. South Central Zone & Genl. Nabihin.

The following Remittances have not been
get verified by the PAC-XIV. Shimoga Road,
New Delhi. The same may please be get
verified once, and Compliance may be
shown to the audit.

| S.L. No. | Challan No | Date of deposit | Amnt | Head of A/c |
|----------|------------|-----------------|---------------------------|-----------------------|
| 1. | 247 | 19/8/96 | { Rs. 402/- Rs. 1567/- | 0210 m & PH. 0049 |
| 2. | 248 | 29/8/96 | Rs. 18302/- | 2210 m & PH. |
| 3. | 251 | 5/12/96 | Rs. 600/- | — do — |
| | | | Rs. 120/- | 0210 m & PH |
| 4. | 252 | 29/1/97 | Rs. 28879/- | 2210 m & PH |
| 5. | 253 | 21/2/97 | { Rs. 4214/- Rs. 150/- | — do — 0210 m & PH |

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SERVICE BOOK

The scrutiny of the service book of the officials of this Unit, the discrepancies noticed by the audit are as follows:-

1. Nominations in regard to the Govt. CHES, DCRG, Details of family members & home town declarations are to be obtained from all the staff & putted in the service. These nominations should also be countersigned by the H.O.O. These registers have not been completed in most of the service book submitted by the audit. So it is emphasized upon the H.O.O. that all the S/Book may be reviewed & compliance to the above discrepancies / short comings may be done under information to the audit.

2. Entry regarding medical check-up & charter and antecedents verification is to be recorded in the S/Book under proper attestation of the H.O.O. In the below mentioned cases, the entries have not been done by the H.O.O.

Contd. --- 2

| Sl. No. | Name & Designation | Is it a medical doctor? | Is it a medical doctor? |
|---------|----------------------------|-------------------------|-------------------------|
| 1 | Dr. Rekha Mehta | No entry | No entry |
| 2 | Dr. A. M. Khan | No entry | No entry |
| 3 | Dr. Rajiv Kumar | No entry | No entry |
| 4 | Dr. G. R. Sethi | No entry | No entry |
| 5 | Dr. S. K. Manchanda | No entry | No entry |
| 6 | Dr. Ajaya Kumar Gupta | No entry | No entry |
| 7 | Dr. Rajiv Choudhary | No entry | No entry |
| 8 | Dr. Shishu Kumar | No entry | No entry |
| 9 | Dr. H. S. Yadav | No entry | No entry |
| 10 | Dr. Mrs. Ritesh Taneja | No entry | No entry |
| 11 | Dr. " Padma | No entry | No entry |
| 12 | Dr. Rajiv Anand Kumar | No entry | No entry |
| 13 | Kumar Shakti Prakash Singh | No entry | No entry |
| 14 | Vijay Kumar Sharma | No entry | No entry |
| 15 | Mrs. Minu Mohan Singh ANM | No entry | No entry |
| 16 | Smt. Simla Kumar ANM | No entry | No entry |
| 17 | Smt. Ram Prasad SEC | No entry | No entry |
| 18 | Smt. Srinivas SEC | No entry | No entry |
| 19 | " Rishu Ram SEC | No entry | No entry |
| 20 | " Ram Chander SEC | No entry | No entry |

It is suggested that the entries in regard to medical clinic up to 20th April 1974 are to be made & shown to the concerned authorities for their verification.

3. Continuity of service verification, (iii)
 as to be clearly exhibited in
 the service book. Service verification
 is not been carried out for the
 period as shown against their names.

| <u>Sr No.</u> | <u>Name</u> | <u>Period</u> |
|---------------|-------------------------------|--|
| 1. | Dr. Mrs Rekha Mehta | From 3-5-77 to 13-5-80 onward from 7-6-82 onward |
| 2. | Dr. A.M. Khanna | From 1-8-75 onward |
| 3. | Dr. Mr Shankh Rai | From 27-4-80 to 31-10-80 & from 1-10-83 onward. |
| 4. | Dr. Harish Pal Singh | From 16-1-95 onward. |
| 5. | Dr. Rajiv Kumar. | From 1-5-82 onward. |
| 6. | Dr. G.R. Sethi | From 4-11-95 onward. |
| 7. | Dr. Hemant Kumar | From 1-2-92 onward. |
| 8. | Dr. S.K. Manchande | From 4-2-72 to 31 $\frac{3}{77}$ |
| 9. | Dr. Satish Kumar Sharma | From 17-9-76 onward. |
| 10. | Dr. Rakesh Taneja | From 1-6-79 to 30 $\frac{4}{82}$ |
| 11. | Dr. Arlene Boudine | From 22-11-91 to 21/12/91 |
| 12. | Mukesh Kumar Kishan Shankh | From 6-11-78 to 30/11/78. |
| 13. | Mr. Mimi Doshi Arday ANM | From date of appointment onward |
| 14. | Mr. Basmik Kumar ANM | do do |

4.

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15. Smt. Shashi Bahl
ANN From 1-4-76 to 28-2-85
16. Mrs. Premila Nandke
ANN From 1-4-76 to 28-2-85
17. Smt. Shashi Bahl ANN From 15-12-81 to 28-2-85 &
From 1-6-83 to 11/11/84
18. Mrs. Thankamma Unni
ANN From 11-8-76 to 28-2-85
19. Shri. George Mathew
Lab asst From 12-3-91 to 11/11/84
20. Smt. Gunivati Jan
ANN From date of appointment
to 11/11/84
21. Smt. Hariminder Kaur
ANN From 9-8-76 to 28-2-84
22. Mrs. Anneey Jorgson
Lab asst From date of appointment
to 11/11/84
23. Shri. Masi Chavara SEC From date of
appointment to 11/11/84
24. " Jagal Kistan. SEC From 1-1-91 to 11/11/84
25. " Kistan SEC From 1-4-75 to 28-2-78,
1-3-79 to 28-2-81 &
from 1-3-86 to 11/11/84
26. Shri Kistan Lal SEC From 1-2-74 to 11/11/84
27. " Hari Kistan SEC From 1-1-74 onwards
28. " Phander SEC From 23-3-84 to 11/11/84

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- 24 Sh. Bed SEC Em 1-3-84 onwards.
- 30 " Badep Kumar SEC Em 1-3-83 onwards.
- 31 " Prasad SEC Em 1-4-76 to 28-2-85 &
Em 1-3-80 onwards.
- 32 " Ram Prasad SEC Em 1-2-84 onwards.
- 33 " Rathandul SEC Em 11-6-81 onwards.
- 34 " Sarin SEC Em 26-3-83 to 28-2-85 &
1-3-86 to 1-7-86.
- 35 " Rishi Ram SEC 1-2-84 onwards.
- 36 " Shyam SEC Em 20-5-76 to 18-2-85
& 1-3-86 onwards.
- 37 " Ram Chandra SEC Em 15-2-81 to 28-2-85.

Service verification for the above
officer/officers for the period as noted
against their name, may be verified &
compliance may be shown to the next
audit.

4. Leave all of the leaves mentioned above/
officers have not been properly debit/
credited in their leave all which may
be verified & shown to the next
audit.

Cont --- 6.

a) Dr. Mr. Rekha Mehta :-

- i) As on 1-7-93 total EL credit should be 240+15 instead of 226+15.
- ii) After debiting 52 days EL balance comes to 203 instead of 189 days. Hence EL balance will be re-cast as on 1-7-93 onwards.

b) Dr. Shanti Rai :

- i) 27 day leave from 15²/₈₀ to 10¹/₈₀, not been debited
- ii) 27 days from 5-5-86 to 31-5-86 not been debited &
- iii) availed LTC for 1111 leave taken for 4 days has also not been accounted for.

c) Dr. Haribal Singh :-

- i) Total EL at credit as on 30-6-86 should be 60 days instead of 70
- ii) EL at credit as on 1-7-86 to 31-12-86 is 92 days only but due to wrong calculation leave granted for 102 days. Hence the whole leave is wrong.

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- 7 -

regularised/soon sanctioned
 92 days L.L. & 10 days L.H.P.L.
 Decony of pay at L allowance
 for 10 day may be secured under
 provision to add

d) Dr. Rajekumar :-

i) As on 1-1-77 credit of
 L.L. should be 240 + 15 but
 shown as 240 + 18.

ii) Accumulation of L.L. where
 240 days is admissible from
 1-7-77 onwards.

e) Dr. S. K. Manchanda :-

i) Committed leave for
 8 days N. of 4-8-83 to
 11-8-83 days are left
 in HPL etc

ii) L.L. for 7-10-85 to 26th/₈₅ to
 20 days, 1-1-86 to 28-1-86
 for 15 days & 5-6-86 to 22-6-86
 for 20 days are been allotted
 in the leave etc.

iii) Leave availed for L.T.C.
 are been accounted for

iv) Leave etc are been accounted
 next 1-1-82 onwards

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- 8 -

g) Dr. H.S. Yadav:- EL for 9 days w.e.f.
23-12-85 to 31-12-85
not been accounted for.

h) Dr. Ritesh Tewari:- EL for 1-6-88 to
30-4-82 & 4-6-82
22-12-86 to 3-1-87
not been debited in Branch.

i) Shri. R.C. Bhatia:- EL a/c not completed
Planned for 7/83 to date.

j) Smt. Usha Devi
ANM :- i) EL was wrongly
credited on 73 instead of
1/3 days w.e.f. 1/83 to 31/83
ii) After 1-1-88 18 days EL
was debited & balance
was shown on 75 instead
of 31.

k) Smt. Gunwade Jain
ANM i) During 1/80 to 4/80 3 days
EL was again credited.
ii) EL was wrongly debited
during 1/83 to 30/83. There is
leave due for 4/80 amount
may be accounted.

Comp - 9.

- 8 -

g) Dr. H.S. Yadav:- (1981)
 EL for 9 days w.e.f.
 23-12-81 to 31-12-81
 not been accounted for.

h) Dr. Rakesh Tewari:- EL for 1-6-83 to
 30-11-82 & EL for
 22-12-82 to 3-1-83
 not been debited in Branch.

i) Shri. A.C. Satra:- EL a/c not completed
Plasma for 7/83 to date.

j) Smt. Usha Devi
ANM :- i) EL was wrongly
 credited on 73 instead of
 12 days w.e.f. 1/82 to 13/82
 ii) After 1-1-82 12 day EL
 was debited & balance
 was shown on 75 dated
 7/81.

k) Smt. Gunwits Jain
ANM i) During 1/80 to 12/80 3 days
 EL was shown credited.
 ii) EL was wrongly debited
 during 1/82 to 30/82 since
 leave of 1/80 onwards
 may be re-credited.

Conc ... 9

- 10 -

2) Shri Chander SEC

i) Accumulation of above Shri Chander
is not by normal bank
before 1-7-87 maximum LL rate
credited is about 15.

3) Sh. Karam Phool SEC

committed loan for 9 days
for 17.11.87 & 26.11.87 is
debited on LL of.

The discrepancy in the loan of
the above appears to be rectified
shown to the audit.

5. Entries made on the 31st day of
the service book should be re-attested
once in every five years by the H.O.
This requirement was not been carried
out in any of the service book reviewed
by the audit.

6. The Head of Office should inspect
annually at least 10% of the
S/Book & leave account & initial

in token of having done so.

7. Service Book should be shown to all the staff members every year & have their signature obtained in the column provided for in a token of their having individually checked the entries made there in.

In view of the above observations it is suggested that all the remaining Service Books may be reviewed & compliance to similar observations may be made & shown to the audit party.

~~Para-07~~
~~PARA 7~~
Para No. 8 (Ref Memo No. 11)

39/C

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Contingent Bills/Sub Vouchers

On scrutiny of the Contingent Bills/sub Vouchers alongwith the relevant records for the year 96-97. The following irregularities have been noticed.

(i) Sub Voucher numbers has not been allotted before presenting the bills for payment. All the vouchers and sub vouchers should be allotted a new number so that they cannot be used second time. Necessary may be done in future as per instructions given, under int. no. 10/10/96.

(ii) Stock entries have not been properly recorded in the relevant stock register which is maintained before the year 96/97. Before presenting the bills for such irregularities listed below.

CB-858/2007 Dt. 30/3/97 - Rs 424

on 15/7/96 - Mr. Suresh Bhat, Rs 26.75

on 20/7/96 - Mr. N.K. Alakshyaiah, Rs 4.75

on 28/7/96 - Mr. Liberty Babbar Babbar, Rs 1.50

CB-798/2007 Dt. 6/3/97 - Rs 22.00

on 15/7/96 - Mr. Suresh Bhat, Rs 26.75

CB-663/2007 Dt. 6/3/97 - Rs 4.75

on 8/10/96 - Mr. Universal Motors

In the absence of which documents could not be ascertained. All the presented Bills/Vouchers cannot be entered in the Connected Stock - Register. All such such Cases may, please be reviewed and the required stock entries may be made. Only proper attention of the DDO/100 and accounts officer.

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All vouchers for purchase of stores/beam certificate by the Competent authority being issued only if stores for the said registers indicating the page number of stock register and such certificate being a certificate for the effect that the quantities of stores received are of the quality specified and they were used during the specified period.

In certain cases a document was found recorded on the body of the bills/vouchers that no bill is to be entered in local purchase register, expenditure register etc., but these such registers were not produced to cross check entries with the concerned bills/vouchers. For example noted as under. All other cases can also be reviewed, under authority to the audit.

CB 608/802 dt 11/12/96 - Rs 247/-
 on 14/10/96 - m/s. Sripal Bapu. Rs 81/-
 --- do --- do --- Rs 82/-
 on 5/11/96 - m/s. Light Centre. Rs 140/-
 - m/s. Satchidan Electronics. Rs 247/-

CB - 714/802 dt 30/11/97 - Rs 1299/-
 on 7/11/97 - m/s. Aggarwal Electronics. Rs 70/-
 on 7/11/97 - --- do --- Rs 100/-

CB 715/802 dt 12/10/96 - Rs 116/-
 on 9/11/96 - m/s. The Karmachari. Rs 116/-

(iii) Separate acknowledgement of payment should be obtained at the time of payment. All vouchers must be accompanied by the acknowledgement of the payment made. Some illustrative hard copies are given in the next page.

18.6
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CB-8113/SC2/11-17/1997 - Rs. 12750/-
M/s. Uthayachandran Motors

CB-663/SC2/11-17/1997 - Rs. 6240/-
M/s. Uthayachandran Motors

CB-666/SC2/11-17/1997 - Rs. 11149/-
M/s. Uthayachandran Motors

Revenue Stamp affixed on the purchase order
The Revenue Stamp is not affixed on the purchase order
The Revenue Stamp is not affixed on the purchase order
The Revenue Stamp is not affixed on the purchase order

(iv) The following purchasers have been omitted from the local dealers without observing the local formalities. As per rules, dealers should be invited for the purchase of articles required for public service in accordance with the provision as contained in Rule 15 read with the detailed procedure in Amendment appended to Rule-102 of the G.O.R. Reason for such lapses may be explained to the audit and the audit may then be got regularised from the competent authority, under intimation to the audit.

1. CB-666/SC2/11-17/1997 - Rs. 11149/-
M/s. The Kerala State Milk Producers' Cooperative Societies Union Ltd.

2. CB-8162/SC2/11-17/1997 - Rs. 11149/-
M/s. The Kerala State Milk Producers' Cooperative Societies Union Ltd.

3. CB-8141/SC2/11-17/1997 - Rs. 11149/-
M/s. The Kerala State Milk Producers' Cooperative Societies Union Ltd.

2. 2 Nos. Mimi Mono Black Pump Rs. 5518/-
on dt 29/3/97.

Para - 08
 Para 8
 Para No. 9 (Ref Memo No. 13)

Improper Use/Disuse of Medicines/Vaccines

During the last check of the Medicines/Vaccines Stock Registers and related records of various dispensaries under the Chief Medical Officer South Central Zone, Nadi Kanton, Bihar, and others for the year 1992, the following facts have been noticed:

1. Chief Dispensary, Nadi Kanton

- (i) Logging and Age Counting certificate has not been recorded for the last register of medicines/vaccines stock registers. Helpful entry plan to completed may not compliance be shown to the audit.
- (ii) Stock Registers were found in total Correlation badly. Some lack action taken to get it done and compliance be shown to the audit.
- (iii) It was further noticed that the majority stock registers of various dispensaries have all types of medicines/vaccines. This wastage of medicines/vaccines is due to two main reasons.
 - (A) When a vat is partially used, the rest of the dose in the vat cannot be secured and thrown out.
 - (B) There is shortage in provision of failure of electricity and non-availability of power supply and lack of other infrastructure facilities of storage capacity in the dispensaries.

(30)

It seems clear that shortage in the
 account can be controlled if a
 check is exercised over the issue
 of inflated demands from the dis-
 pensaries. This required check
 is not being exercised and supplies
 are made on inflated demands,
 resulting in huge quantities being
 wasted, which is a direct loss
 of Govt Money. For such illustration
 instances shown as under

At Page No 40 - a the issue of supplies
 were found to be due to un-
 availability of Govt Supply.

| Similarly - | Total Dose | Consumption | End/Availability |
|-------------|------------|-------------|------------------|
| 12/3/97 - | 20 Dose | 20 Dose | 20 Dose |
| 21/5/97 - | 20 Dose | 20 Dose | 19 Dose |

| | | | |
|-------------------------|----------|----------|--|
| At Page 67 of 21/2/97 - | 120 Dose | 120 Dose | |
| 22/3/97 & 28/3/97 - | 100 | 100 | |

Injections

| | | | |
|--------------|-----------|-----------|-----------|
| At 10/3/97 - | 120 Vials | 120 Vials | 120 Vials |
| 23/4/97 - | 20 Vials | 20 Vials | 10 Vials |
| 13/5/97 - | 20 Vials | 20 Vials | 10 Vials |

2. Stock Register of Chemicals Room
 (Inf-Room)

| | | |
|------------|-----------------------------------|------------------------|
| 30/1/96 - | Inf. T.T. 0.5 Vials balance 3 1/2 | when it expires Nov 96 |
| 21/12/96 - | Inf. T.T. 6 1/2 Vials balance | also - 31/1/96 |
| 18/1/96 - | Neurobion - 6 Amps. balance 12 | by name 12 |
| 3/4/97 - | Inf. Dose/balance - 12 Amp. 11 | by name 12 |
| 27/6/97 - | Inf. Dose/balance - 12 Amp. 11 | by name 12 |
| 17/7/97 - | 12 Phenylen - 12 Amp. 11 | by name 12 |
| 13/3/97 - | 20 Amp. Neurobion 12 | by name 12 |

29/C

29

may be

Immediate action/taken to control the
discrepancy of this practice to have the
direct Govt. loss, under information to
the audit.

~~Para 9~~
Para - 09
Para No 10 (Ref. Memo. No. 1)

Stock Register and Inventory

During the course of audit for the year 1995 the following irregularities were observed in the stock register and inventory which may be brought to the attention of the audit.

(i) Register was found in loose condition. It is suggested that entries should be put in it immediately and the register may be kept in safe custody till condemnation of the same is decided which were entered in the stock register / property register. It is also suggested that the list of condemned articles may please be prepared which should be completed as all receipt from the stock of the condemned articles taken to get the articles condemned and kept in the presidential stocks with the permission of the Head of Office / in the health service, etc. if death is possible.

(ii) It was further noticed that the physical verification of the stock had never been conducted during the year 1995 only. There are the instructions given in the para 116

that the physical verification of the stock/stock should be done in each year and the findings of such verification must be

Recorded in this book register with the signature/initial of a certified officer reported for this purpose. During the month of May 1971, the officials were found recorded in this book register that "two extra persons have been found" which was not a correct statement because balance of the year 1970, the articles had been found and the stock had been with the month of January. The articles were found for the officers/officials for the monthly use. The balance of the year 1970, the articles could only be found from the stock/stock which was found for the continuation record.

(ii) Signature of the person who must have obtained at the time of issuing the articles for the hospital either within or outside the hospital and stock from the book register and their section is recorded through a subsidiary list as suggested for the absence of which provision of balance could not be maintained. This provision given in the register.

In May 1971, the stock of the hospital was published under the name of the person who found it in the stock register. The officials found the stock and the balance had also been found in the stock register, and the balance had also been found in the stock register. After that the stock of the hospital was purchased from the hospital. It was found that the stock of the hospital was found in the stock register and the stock of the hospital was found in the stock register.

Who has since been transferred from this unit/office. But the Brief Case has not been taken before his leaving. It is suggested that action taken to get the outstanding Brief Case and other minor items out of the officer's/official's possession as the list of the articles may please be deposited in the C.I.O. Account, under submission to the audit.

Similarly, at page 42, it is mentioned that found issued to 23 Nos. C.I.O. and the balance 23 Nos. C.I.O. At Page No. 43 → 83.50 mtrs. C.I.O. cloth had been purchased and attached 87 Nos. C.I.O. Closures, whose as per Nos. Closures were already in stock/stock out of 33 Nos. Closures only 24 Nos. were found issued to 23 Nos. C.I.O. and 23 Nos. were kept in the stock/stock, which have not been used in the office. Some other officer under contract for the C.M.O. South Central Zone (C.I.O.) lying idle in the stock room. Larger part of the stock registered by 23 Nos. C.I.O. for Closures was purchased and attached 23 Nos. Closures. Placement of these Closures were not shown in the stock register. It could not be understood why those Closures were purchased/stocked unnecessarily. It is a blockage of Govt. Money. It is serious lapse on the part of Head of office.

Similar few observations given in the audit.

At Page No. 135 of 13/3/75 - 23 Nos. Tablecloths

At Page No. 139 (old Page 11/52) 23 Nos. Tablecloths

-4-

At Page No. 22 at 11/11/16 - Stock Ft. Case Making
At Page No. 21 at 11/11/16 - 04 nos. Calculators

All other similar Cases may please
be reviewed, under intimation to the
audit.

(iv) In most the Cases Stock-entries
have not been yet attested by a Sr. officer
Head of office as D.D. other than the
store keeper, at the time of making
the stock-entry and issuing the articles
which is very essential before passing the
bills for payment. Correct procedure
may please be adopted in future.
under intimation to the audit and
action taken to get such previous
stock-entries attested by the officer
concerned at that time.

24/C
(11) 24
8
Para 10
Para-10
PARA No. 11 (Ref. Memo No. 2.)

Sub:- Service Postage stamps Account.

While scrutinising the service Postage stamps Account for the year 1996-97. the following irregularities have been observed.

- (i) Stock-register of service postage was found maintained on 9.1.97, as the opening balance worth Rs.846=20. In the absence of previous stock-register correctness of closing balance as taken in opening, balance shown in this current stock-register, could not be ascertained. As per prescribed instructions, The A/c of entire stock of service postage stamps so purchased should be kept in one register duly attested by a responsible officer.
- (ii) The Account should also be closed monthly and signed by a responsible officer.
- (iii) Similarly at the end of each month the detailed accounts of the stamps received by the despatcher and used should be prepared in the stock-register and the balance in hand is correctly recorded therein, which must be signed by the section-officer/suptt. of the branch. A detailed A/c had never been prepared by this unit. Instruction may please be followed in future, under intimation to the audit.
- (iv) Physical verification of the stamps in hand or stock had never been conducted by the Sr. Officer after than stock-~~REGISTER~~ Incharge. Physical verification of the stock of stamps in hand should be done at regular intervals and results of such verification recorded in the stock-register of the service-postage stamps. Instructions may be noted strictly for future, under intimation to the audit.

23/ C

Part II CURRENT AUDIT REPORT (2006-07)

13
Para-11
PARA No.01

Para-11

(Ref. Memo No 04 dated 09/07/2007)

Sub : Income Tax recovery amounting to Rs. 9180/-

During the scrutiny of Income Tax assessment sheets and connected records for the Audit period 2006-07 following discrepancies has been noticed

2006-07

| | |
|-----------------------|------------------------|
| 1. Dr. Anju Jain, CMO | |
| Gross Income | Rs 553109/- |
| (-) Int. on HBA | Rs 30000/- |
| | Rs 523109/- |
| (-) u/s 80C | Rs 100000/- |
| | Rs 423109/- |
| Income Tax | Rs 73433/- + Rs 1469/- |
| (-) I Tax Paid | Rs 64433/- + Rs 1289/- |
| IT to be recovered- | Rs 9000 + Rs 180/- |

Under Sec 192 of the Income Tax Act for the purpose of computing income/loss under the head 'Income from House Property' a normal deduction of Rs 30,000/- is allowable in respect of interest on borrowed capital if the loan has been taken before 01/04/1999. In the above case Rs 60,000/- has been deducted as interest on borrowed capital even though the loan has been taken before 01/04/1999. So income tax plus EC Rs 9180/- may be recovered from the official under intimation to Audit.

12
Para-12
PARA No. 02

(Ref. Memo No 03 dated 09/07/2007)

Sub : Vehicle No DL-6C-A-7921 (Maruti Gypsy) - Disposal of vehicle.

The vehicle No DL-6C-A-7921 has been declared condemned by the condemnation board vide their minutes dated 17/01/2007 and proposed to sent to Technical Officer, Transport Department for fixing the minimum reserve price.

More than six months have been elapsed no further action has been taken by the department to fix the minimum reserve price. The condition of the vehicle is deteriorating by passing out more time. The immediate action is required on the subject to avoid the further loss of Govt. Revenue under intimation to Audit.

Para-13
Para 14
Para 15

(15)

Para 13
IN VIEW OF
PERFORMANCE REPORT

22/11/08
(8)

As per data provided by the Department regarding the attendance in the O.P.D and number of Staff in each dispensary under the jurisdiction of DHS(South). Begampur it has been noticed that the number of patients are increasing year by year and even the number has crossed the figure of one lakh in some dispensaries. It has also been observed that the staff members are not proportionately distributed in the dispensaries according to the number of patients. Some of the example are given below:-

| S.No. | Name of the Dispensaries | O.P.D. attendance | | | No. of Staff |
|-------|--------------------------|-------------------|-------|--------|--------------|
| | | 2004 | 2005 | 2006 | |
| 1 | Begampur | 33051 | 36847 | 44273 | 16 |
| 2 | Ber Sarai | 25607 | 32756 | 41277 | 13 |
| 3 | Chiragh Delhi | 52608 | 62309 | 49145 | 13 |
| 4 | Dakshin puri | 72810 | 75185 | 59174 | 12 |
| 5 | Batla House | 42901 | 52603 | 65375 | 11 |
| 6 | Chattarpur | 58582 | 56755 | 55935 | 14 |
| 7 | Garhi | 56869 | 74799 | 80609 | 13 |
| 8 | Jonapur | 37369 | 49446 | 56983 | 12 |
| 9 | Kalkaji | 72530 | 88458 | 88645 | 13 |
| 10 | Khanpur | 75727 | 83191 | 84649 | 11 |
| 11 | Madangir | 81028 | 86099 | 75820 | 13 |
| 12 | Molarband | 85252 | 96926 | 108074 | 15 |
| 13 | Sangam vihar | 77174 | 75139 | 115041 | 13 |
| 14 | Sarai Kalekhan | 47787 | 76063 | 72021 | 12 |
| 15 | Sriniwas Puri | 26019 | 27129 | 29354 | 11 |
| 16 | Sunlight Colony | 62041 | 53382 | 55898 | 13 |

Department may review the staff strength with reference to patient registered in different dispensaries and rationalise the staff strength accordingly.

Para-14
16
PARA No. 03 of Para 15

(Ref. Memo No 02 dated 07/07/207)

Sub : GPF Gr 'D'

During the scrutiny of GPF Gr 'D' staff ledger for the Audit period 2005-07 reveals some discrepancies, which are mentioned against each official.

1. Shri Shailender Pd. Mehto, N/o He has been paid GPF amounting to Rs. 10,000/- in the month of April 2005 to be recoverable @ Rs 500/- per month in 20 installments. As per entry recoded in the PBR, advance has been recovered @ Rs. 500/- per month from the salary for the month of May 2005 to Dec 2006

But the GPF ledger, refund of advance shown as Rs 1000/- per month w.e.f. May 2005 to Feb 2006 instead of Rs 500/- per month. Hence excess credit given in his account @ Rs. 500/- per month for 10 months.

Therefore, Rs. 5000/- along with the interest be reduced from his GPF Account for the year 2005-06 and subsequently recast the account for the financial year 2006-07 under intimation to the Audit.

2. Interest for the year 2006-07 has not been worked out in the Accounts of the following officials

- (a) Smt. Triveni, Nursing Orderly
(b) Smt. Savita, Sweepress.

Para 15
PARA No. 04 of Para 16

Sub : Verification of remittance.

A letter has been sent to PAO II, R.K. Puram for verification of remittance rendered by DDO, DHS (South), Begumpur, New Delhi. But the same has not been received back duly verified. The same may please be got verified now and compliance be shown to Audit.

| Sr.No. | Challan No. | Date | Amount | Head of account |
|--------|-------------|----------|--------|-----------------|
| 1. | 431 | 10/05/06 | 4860 | 0210 |
| 2. | 433 | 08/06/06 | 10000 | 2009 |
| 3 | 438 | 10/07/06 | 6500 | 0210 |
| 4. | 442 | 25/09/06 | 24597+ | |
| | | | 31844 | 2210 |
| 5. | 446 | 16/11/06 | 26678 | 2210 |
| 6 | 450 | 10/01/07 | 19425+ | |
| | | | 19636 | 2210 |
| 7. | 452 | 15/01/07 | 10919 | 2210 |
| 8 | 453 | 13/02/07 | 7260 | 0210 |
| 9. | 455 | 12/03/07 | 3830 | 0210 |

20/C

25 (15)

PART - II
CURRENT REPORT
2014-15 to 2016-17

Para 1 : (Ref Memo:-09 Dated:-20/3/2018)

SUB:-In admissible Payment of HRA amounting to Rs. 437327/-

As per Para 5(c) (i)(i)(i) of HRA rules , HRA is not admissible to the employees if his/her spouse has been allotted Govt. Accommodation at the same station by Central/State , Autonomous PSU or Semi Govt. Organization such as Municipality, port Trust etc. It will be treated as an allotted Govt. accommodation.

On test check of service Book and spouse Information provided by the Office . It has been noticed that the spouse of the following Officers have been allotted Govt. Accommodations by their respective employers and at the same time the following officers are being paid HRA as per the following details:-

| SNO | NAME AND DESIGNATION OF OFFICER | ADDRESS OF GOVT ACCOMODATION | HRA BEING PAID @ Rs. | REMARKS |
|-----|---------------------------------|--|---|---|
| 1. | Dr. Haseena Masood, MO | 187, Old Transit House, JNU , New Delhi-67 | Rs. 7875/- w.e.f. 01/10/15 to 06/16 And @Rs.8111/- w.e.f. 07/16 to June 2017 And @ Rs. 15600/- w.e.f. 07/17 to Feb 2018 <u>Overpayment of Rs. 293007/-</u> | As per spouse information provided her husband is working in JNU and allotted Govt. Accommodation |

Sent
Dr. Haseena Masood
18/07/18-33

Rs. 293007/-
received in salary
bills of 2018-19 (Monthly)
2019-20 (Quarterly)

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19/C

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(14)

| | | | | |
|----|---------------|---|---|---|
| 2. | Dr. Madhu, MO | D-II/48, Ansari Nagar, New Delhi-110049 | @Rs. 21320/- w.e.f 09/2017 And @ Rs. 24600/- w.e.f. 10/2017 to Feb 2018 <u>Overpayment of Rs. 144320/-</u> | Govt. Accommodations allotted w.e.f. 05/9/2017 as her husband is working in AIIMS |
|----|---------------|---|---|---|

Recd in
H/O installation
through salary bill
Copy of PBR affd 2/18

TOTAL of column (1+2)= Rs. 437327/-

As per the details mentioned above the Officers are being paid HRA which is not admissible to them as per HRA rules. Hence, payment of HRA be stopped w.e.f. March 2018 and overpayment of Rs. 437327/- be recovered after due verification of facts and figures under intimation to Audit. Other similar cases may be scrutinized at own level

P-16

Para 2: (Ref Memo no-13

Dated. - 22/3/2018)

Para - 16

Subject: - Irregular payment of HPCA

As per order no.F.1(300)/H&FW/2009/241-249 dated 22/1/2010 group C and D staff of Hospital of GNCTD eligible for HPCA.

On test check of PBR it has been noticed that Smt. Raj Kumari, promoted as Steno Grade-II w.e.f. 06/7/2010 were being paid HPCA. Vide notification No.F3(10)/2008/SH/661 dated 21/2/2011 of services deptt GNCTD the Grade II post of Stenographer is categorized as Group B Non Gazetted/Non Ministerial. Accordingly Smt. Raj Kumari, G-II steno is not entitled for the following HPCA payments already made to her w.e.f March 2011 as per the following details:-

| SNO | PERIOD | RATE X MONTHS | AMOUNT |
|-------|-----------------------------|---------------|----------|
| 1 | MARCH 2011 TO DECEMBER 2013 | 1380 X 34 | 46920/- |
| 2 | JANUARY 2014 TO MAY 2014 | 1725 X 5 | 8625/- |
| 3. | JUNE 2014 TO JULY 2017 | 2070 X 38 | 78660/- |
| TOTAL | | | 134205/- |

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Excess payment of Rs. 134205/- made to non entitled employee be recovered after due verification of facts and figures. Other similar cases may also be reviewed under intimation to Audit.

Para 3: (Ref :- Memor-06 Dated:-13/3/2018)

SUB:- EXCESS PAYMENT OF WASHING ALLOWANCE AMOUNTING TO RS.264144/-

As per Office Memorandum No. F.No.14/3/2008-JCA Dated 11.09.2008 issued by DOPT, Ministry of Personnel, Public Grievances & Pension, GOVT. of India, duly endorsed by Finance (Budget) Department, GNCT of Delhi and Health & Family Welfare Department, GNCT of Delhi Vide their letter Nos. F.11(4)/2006-Fin-(B)/DSFB/1794 dt. 19-09-2008 & F.1(300)/H7FW/2009/Pt.File/20220 dt. 30.10.2015 respectively rates of washing Allowance have been revised from the existing Rs. 30/- p.m. to Rs. 60/- w.e.f 1.9.2008 for all common categories of Group C and D employees who have been supplied with uniforms. The rate of washing allowance will be increased by 25% every time the DA payable on revised pay scales goes up by 50%. On test check of PBRs revealed that the washing allowance of concerned group C & D employees have been paid in excess of prescribed rates as per "Annexure A"

Necessary steps should be taken to recovery the excess paid amounting to RS.264144/- after due verification of facts and figure under intimation to audit. Other similar cases may also be taken into account for similar action.

Para 4: (Ref Memo:-07 Dated:-14/3/2018)

SUB:- Non- recovery of Transport allowance, Nursing Allowance & Patient Care allowance amounting to Rs. 32215/-

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc. and Nursing Allowance/ Patient Care Allowance is also not admissible during leave during leave/training for full calendar month. However, if the absence covers part of any calendar month, both allowances will be admissible for full month.

During test check of Service Books, PBRs and information provided by the CDMO (south), it revealed that the Department had made payment of Transport Allowance as well as Patient care Allowance/Nursing Allowance to the under mentioned staff for the following leave period which is irregular. As per Rules, Transport Allowance, Nursing Allowance and Patient Care Allowance are not admissible during leave period for full calendar month:-

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Partially Settled -> Bal. Recovery Rs. 16000/-

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22

(12)

Radially Settled

23/8/22
170-VII

Non Deduction of Patient Care Allowance in R/o Ms. POOJA SAINI (Lab Assistant)

| SN | Name of the Employee & Designation | Period of Leave | Number of Month | Rate | Total Amount |
|--------------|---|---|-----------------|----------------------------|----------------------------|
| 1. | Ms. Pooja Saini LA (Patient Care Allowance) | 01/04/2013 to 31/08/2013 1/10/2013 to 31/12/2013 01/01/2014 to 31/03/2014 | 05 03 03 | 1380/- 1380/- 1725/- | 6900/- 4140/- 5175/- |
| TOTAL | | | | | 16215/- |

Non Deduction of Transport and Nursing Allowance in R/o Mr. Chinmuan Ching (ANM)

| SN | Name of the Employee & Designation | Period of Leave | Number of Month | Rate | Total Amount |
|--------------|--|-------------------------|-----------------|--------|----------------|
| 1 | Chinmuan Ching ANM (Nursing Allowance) | 1/10/2010 to 28/02/2011 | 05 | 3200/- | 16000/- |
| TOTAL | | | | | 16000/- |

Recovery of Rs. 32215/- be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

(19)

Para-19

Para 5: (Ref memo no-15 Dated. - 22/3/2018)

Subject :- Short deduction of Rs.1860/-Towards CGEGIS

As per condition of the central Govt. Employee Group Insurance scheme (CGEGIS), the monthly subscription is to be made by each group of employees to get the appropriate insurance cover as follows:-

| Group Of Employees | Amount Of Contribution | Amount Of Insurance Cover |
|--------------------|------------------------|---------------------------|
| A | 120 | 120000 |
| B | 60 | 60000 |
| C | 30 | 30000 |

Vide notification No.F3(10)/2008/SIII/661 dated 21/2/2011 of services deptt GNCTD the Grade II post of Stenographer is categorized as Group B Non Gazetted/Non Ministerial. Accordingly , G-II stenographer are liable for CGEGIS

[Signature]

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Gazetted/Non Ministerial. Accordingly , G-II stenographer are liable for CGEGIS contribution corresponding to Group-B w.e.f. 01/1/2012. During test check of pay bill register for the audit period 2010-11 to 2016-17, it has been observed that in r/o Smt. Raj Kumari, G-II steno CGEGIS contribution deducted @ Rs. 30/- except Jan 2012 and March 2016 to June 2016 thus resulted in short recover of Rs. 1860/- as per detail below:-

| s. no. | Name of the Official and Designation (S/ Shri) | CGEGIS Contribution deducted | period | No of months | Amount to be deducted corresponding to Group-B | Amount Short Deducted |
|--------|--|------------------------------|----------------|--------------|--|-----------------------------|
| 1 | Smt. Raj Kumari, G-II Steno | @30 | 02/12 to 02/16 | 49 months | @ Rs.60/- | 30 x 49 months =1470/- ✓ |
| | | @30 | 07/16 to 07/17 | 13 months | @ Rs.60/- | 30 x 13 months =390/- |
| | | | | | TOTAL | 1860/- ✓ |

Short deductions of Rs1860/- be recovered from the concerned officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit

Para - 20
 20 **Para 6:** (Ref memo no-14 Dated. - 22/3/2018)

Subject: - Irregular Payments

There are 05 Mohalla Clinics are being run in District South West since march 2016. Doctors , helpers and MTW were engaged for running these clinics on per patient rate of Rs. 30/-, Rs. 8/- and Rs.2/- respectively subject to the daily minimums payments for 50 patients daily. The guidelines on the subject provides that payment to be realized as per the date wise details of Patient summary. On test check of the record it has been observed that the office while releasing the following payments has not fulfilled the guidelines on the subject:-

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| SNO | BILL | AMOUNT | PERIOD | NO OF PATIENT |
|-----|----------------------|--------------|------------------------|---------------|
| 1 | 74 4 DATED 31/3/2017 | Rs.385454/- | 21/2/2017 to 20/3/2017 | 12926 |
| 2 | 677 Dated 03/3/2017 | Rs. 483488/- | 21/1/2017 to 20/2/2017 | 14043 |

The above payments has been released on the basis of number of patient checked per day duly verified by the Nodal Officer without the date wise details of patient summary as per letter No.DGHS-10/29/2016/P&S/DGHS, Dir(DGHS) 156773-156788 dated 13/4/16. No supporting record in this regard shown to Audit.

2. M/s Unipath Diagnostics has been empanelled for conducting lab Test prescribed by the Doctors of the Mohalla Clinics to the patients. The following payments were released to the M/s Unipath Diagnostics for Lab Test:-

| SNO | BILL | AMOUNT | PERIOD |
|-----|---------------------|--------------|------------------------|
| 1 | 747 Dated 31/3/2017 | Rs. 157793/- | 21/1/2017 to 20/2/2017 |
| 2 | 672 Dated 02/3/2017 | Rs. 205024/- | 21/10/16 to 20/12/16 |

The Bills were verified by the Nodal Officer . The basis of Verification is not indicated . The Lab neither attached the copy of the prescription slip containing test prescribed by the doctors or any supporting documents /record in support of their claim nor any such record shown to the audit to substantiate the claim of the Lab The above irregular payments be got regularized from the DGHS . Other similar cases may also be reviewed under intimation to Audit.

Para 7: NON PRODUCTION OF RECORD

Taken as for
Sanjiv Sharma
1 A 57 AP 33

The following records were not made available to audit for scrutiny:-

1. Expenditure Control Registers AND Contingent Register
2. Register of Misc. Advances – (Abstract Contingent)
3. Permanent Advance Register.
4. Register of Unserviceable Stores / Dead Stock Register.
5. Condemnation file/records.

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6. Long-term / Short-terms Advance Register.
 7. Postage Stamp register before 2014.
 8. Consumable and Non consumable stock register of 05 AAMC.
 9. OPD Register/record of 05 AAMC.
- The above mentioned items be shown at the time of next audit.



(SANJAY KUMAR)

Sr. A.O./AO Party No. 16

13/C

PART - II
CURRENT AUDIT REPORT
(2017-18 & 2018-19)

Para-21
Para 01:- Over payment of pay & allowances amounting to Rs.33413/-during EOL

Ref: - (Audit Memo No.11 Dated: 29/11/2019)

Scrutiny of PBR and leave records during audit period revealed that Dr.AjayKhokhar, Medical Officer was on EOL on pvt.affairs w.e.f.23.03.2019 to 09.05.2019 but has been paid full pay & allowances for the month of March,2019 resulting in over payment amounting to Rs.33413/-as detailed below:-

| Period | Basic | DA | NPA | HRA | Tpt.All | Acad.all | Gross |
|--|-------|------|-------|-------|---------|----------|----------------|
| 03/2019 | 67000 | 9648 | 13400 | 16080 | 8064 | 900 | 115092 |
| 23 rd March to 31 st March,2019(09 days) | 19452 | 2801 | 3890 | 4668 | 2341 | 261 | 33413 |
| Total excess paid | | | | | | | 33413/- |

Necessary steps should be taken to recover Rs. 33413/- (Rupees Thirty three Thousand four hundred and thirteen only) from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level for similar action under intimation to audit.

Para 02:-Overpayment of pay & Allowance amounting to Rs.12300/-

Ref:- (Audit Memo No.07 Dated: 28/11/2019)

As per Min. of Health & Family Welfare O. M. No.Z28015/119/2012-H dated 17.12.2012, the payment HPCA/PCA is subject to the condition that it may not be admissible in case the individual proceeds on leave/training for more than one calendar month.

During test check of PBRs and Leave records for the audit period, overpayment amounting to Rs.12300/- has been observed as detailed below:-

| S.No | Name & Desgn. of official | Period of leave | Full Months of Leaves/Vacation | Rate of T.A./HPCA per month | Excess TA /HPCA to be recovered |
|-------------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------|---------------------------------|
| 01 | Anita kumara,NO | 10/04/2018 to 31/07/2018 | May to July,2018 (3 Months) | 4100/-(HPCA) | 12300/- |
| Total amount to be recovered | | | | | 12300/- |

Necessary steps should be taken to recover Rs. 12300/- (Rupees Twelve Thousand and three hundred only) from the concerned official and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

Settled on basis of reply submitted by Deptt.
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Para 03: - Short deduction of income tax amounting to Rs.2394/-

Ref: - (Audit Memo No 16 Dated: 02/12/2019)

During test check of Income Tax calculation sheet and Form 16 of CDMO, District South, DHS, Begampur, Malviya Nagar, New Delhi-17 for the audit period 2017-18 & 2018-19, short deduction of income tax has been observed as detailed below :-

1. DR NAMITA KUMARI, GDMO

Settled on Basis of Reply Submitted By Dept.
23/8/23
170 Party-VII

| 2017-18 | Calculation as per Deptt, | Calculation as per AUDIT | Remarks |
|-----------------------------|---------------------------|--------------------------|---|
| | Rs. | Rs. | |
| Gross income | 1895620 | 1895620 | *As per final certificate issued by the bank, Rs. 165622/- has been paid as interest on House loan but rebate is allowed for Rs.172054/-. |
| Less Transport Allowance | 19200 | 19200 | |
| Academic/Annual Allowance | 10800 | 10800 | |
| Less Rebate under Sec. 24 | 172054 | 165622 | |
| Interest on Housing loan | | | |
| Total Income | 1693566 | 1699998 | |
| Deduction under 80C | 150000 | 150000 | |
| Deduction under 80D CCD (2) | 174688 | 174688 | |
| Taxable Income(rounded off) | 1368880 | 1375310 | |
| Upto Rs.250000/- | Nil | Nil | |
| IT @ 5% | 12500 | 12500 | IT Rs.1929/- and E.Cess Rs.58/- <i>Settled</i> |
| IT @ 20% | 100000 | 100000 | |
| IT @ 30% | 110664 | 112593 | |
| Tax Deducted at Source | 223164 | 225093 | |
| Education Cess 3% | 6695 | 6753 | |
| Total | 229859 | 231846 | |
| Tax Deducted at Source | | 229859 | |
| Short Recovery | | 1987/- | |

2. DR NAMITA KUMARI, GDMO

| 2018-19 | Calculation as per Deptt, | Calculation as per AUDIT | Remarks |
|-----------------------------|---------------------------|--------------------------|--|
| | Rs. | Rs. | |
| Gross income | 2015428 | 2015428 | *As per final certificate issued by the bank, Rs. 133697/- has been paid as interest on House loan but rebate is allowed for Rs.135000/-. <i>1303</i> |
| Standard deductions | 40000 | 40000 | |
| Academic/Annual Allowance | 10800 | 10800 | |
| Less Rebate under Sec. 24 | 135000 | 133697 | |
| Interest on Housing loan | | | |
| Total Income | 1829628 | 1830931 | |
| Deduction under 80C | 150000 | 150000 | |
| Deduction under 80D CCD (2) | 173706 | 173706 | |
| Taxable Income(rounded off) | 1505920 | 1507225 | |

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| | | | |
|------------------------|--------|--------|--------------------------------|
| Upto Rs.250000/- | Nil | Nil | |
| IT @ 5% | 12500 | 12500 | |
| IT @ 20% | 100000 | 100000 | |
| IT @ 30% | 151776 | 152167 | |
| Tax Deducted at Source | 264276 | 264667 | |
| Education Cess 4% | 10571 | 10587 | |
| Total | 274847 | 275254 | |
| Tax Deducted at Source | | 274847 | IT Rs.391/- and E.Cess Rs.16/- |
| Short Recovery | | 407/- | |

Necessary steps should be taken to recover the balance income tax of Rs.2394/- (Rs. Two Thousand Three Hundred and Ninety Four Only (including Education cess) (Rs.1987+407) from the concerned employee and deposited in govt. account in concerned financial year after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level for similar action.

Para - 22
Para 04: -Less deduction of UTGEIS subscription amounting to Rs.1110/-

Ref:- (Audit Memo No.20 Dated: 03.12.19)

On scrutiny of PBRs and Salary bills it is revealed that the department has made less deduction of UTGEIS subscription from the salary of following Group B employees as detailed below:-

| S. No. | Name & Designation | Grade Pay/Group | Period | Subs due in Rs. | Subs deducted in (Rs.) | Difference per month in (Rs.) | No. of months | Subscription recoverable In (Rs.) |
|--------|------------------------|-------------------------------|----------------|-----------------|------------------------|-------------------------------|---------------|-----------------------------------|
| 1 | Ms. Anita, Staff Nurse | 4800/- Pay Level -08- Group B | 04/17 to 11/19 | 60/- | 30/- | 30/- | 32 | 960/- |
| 02 | Ashok Moond, PHNO | Group -B | 01/17 to 05/17 | 60/- | 30/- | 30/- | 05/- | 150/- |
| | | | | | | Total Amount | | 1110/- |

Accordingly, recovery of Rs.1110/- (Rupees One thousand One hundred and Ten Only) towards short deduction of UTGEIS, as detailed above may be made after due verification and under intimation to Audit. Rates of contribution may also be revised with immediate effect. Other similar cases, if any, may also be taken into account for similar action.

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Para - 23

Para - 05:- Irregular expenditure amounting to Rs. 1, 36,084/- on govt. vehicle without GPS

Ref: - (Audit Memo No.12 Dated: 29/11/2019)

In continuation of office order No.8954 dated 24.08.2018 for stopping misuse of govt./govt.hireed vehicles Spl.Secy.(GAD) further vide order No.F.2/559/2018/CT-III/GAD/9023 dated 10.9.2018 had ordered as under:-

- i) All vehicles should have GPS in place before 30th September, 2018
- ii) No payment for diesel/petrol/rent of any vehicles shall be made from 1st October, 2018 which are without GPS

Scrutiny of records revealed that CDMO, DHS(South) is maintaining one Maruti Gypsy (DL 3CAY1519) since 31.03.2007 BUT till date no GPS has been installed violating above referred orders and w.e.f. 01.10.2018 to till date an amount of Rs.1,36,084/- has been spent on petrol & repair of said vehicle which is irregular.

Necessary steps for installation of GPS may be initiated and irregular expenditure to the tune of Rs.136084/- may please be got regularized under intimation to audit.


Para - 24

Para 06:- Discrepancies in accounting receipts.

Ref: - (Audit Memo No.04 Dated: 26/11/2019)

Rule 6, clause (1) of CGA (R&P) Rule dealing with Payment of revenues, receipts and dues of the Government into Government account by officer authorized to receive them envisages that "all moneys received by or tendered to Government officers on account of revenue or receipts or dues of the Government shall, without undue delay, be paid in full in the accredited bank."

Scrutiny of memos, Challans & TR 5 for the period under audit revealed that the department is collecting certain revenue through Nodal Officer Antismoking and concerned PS Authorities for violation of Section 4 & 6 of Cigarettes and other Tobacco products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production Supply & Distribution) Act, 2003. Amount so collected is being deposited in treasury through challans. In this connection, following discrepancies have been observed:-

- i) Stock register/record having details of Memo books issued to concerned Nodal Officer Antismoking during audit period has not been provided, hence audit can not comment of accuracy of amount collected and deposited in govt. treasury.
 - ii) There is no record or check list maintained by department to verify the payment deposited through PS Authorities. Whatever amount is brought by them, department issues receipt of same but no measure has been adopted to verify the accuracy and timely deposit of amount.
- 

- III) Amount collected by Nodal Officer has not been deposited with Cashier of department within prescribed time limits as per R&P rules referred above. Some of the instances are detailed below:-

| Sl. Nos. | Date of penalty imposed by nodal officer antismoking | Amt. collected/ deposited | Date of deposit with Cashier | Delay in depositing | Challan No. of deposit into treasury | Date of deposit into treasury |
|----------|--|---------------------------|------------------------------|---------------------|--------------------------------------|-------------------------------|
| 1. | 31.07.2018 | 1000/- | 09.08.2018 | 08 days | 99/ | 10.08.2018 |
| 2. | 01.08.2018 | 6500/- | 30.08.2018 | 29 days | 103 | 31.08.2018 |
| 3. | 31.08.2018 | 7800/- | 26.09.2018 | 26 days | 109 | 26.09.2018 |
| 4. | 28.09.2018 | 6100/- | 08.10.2018 | 09 days | 111 | 11.08.2018 |
| 5. | 01.10.2018 | 11700/- | 31.10.2018 | 30 days | 114 | 01.11.2018 |

Efforts to reconcile receipts of anti-smoking challans and its timely deposit in govt. accounts to avoid misuse of government money may be initiated under intimation to audit.

Para - 2 B
Para-07:- Deputation of medical staff in CDMO (south)
Ref:-Audit Memo No.19 Dated: 03/12/2019

CDMO (south) has 10 dispensaries, 27 Mohalla clinics, 04 SEED PUHC and 01 Poly Clinic under its jurisdiction and availability of qualified staff is of paramount importance for running these medical units. Further, it has been observed that though the department has acute shortage of medical/paramedical staff, even then they are deputed to function in office instead of concerned dispensaries as detailed below:-

| Name of post | Sanctioned strength | filled | vacant | No. of employees deputed in CDMO Office | Post against which working/portfolio given | remarks |
|--------------|---------------------|-----------------|--------|---|--|--|
| PHNO | 05 | 02+02(Contract) | 01 | 03 | Caretaking & admn. | All sanctioned posts of ministerial staff are lying vacant |
| Pharmacist | 36 | 21+06(Contract) | 09 | 04 | -do- | |
| SA | 03 | 02 | 01 | 02 | Cashier & accounts | |
| Dresser | 17 | 06 | 11 | 03 | Diary, dispatch & PAO work | |
| NO | 21 | 08 | 13 | 03 | peon | |
| Total | | | | 15 | | |

The above facts may please be brought to the notice of higher authorities and efforts to fill up the 100% vacant posts of ministerial staff may be initiated so that services of medical/para medical staff may be better utilised in their concerned dispensaries.

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~~Para-26~~ 26
Para-08:- Non Production of Record

Ref:-Audit Memo No.01 & 14 Dated: 03/12/2019 & 29.11.2019

The following records were not produced to audit for scrutiny:-

1. Expenditure Control Registers
2. Register of Misc. Advances- (Abstract Contingent)
3. Permanent of Advance Register.
4. Register of Unserviceable Stores / Dead Stock Register & Property register
5. Condemnation file/records.
6. Long-term/ Short-terms Advance Register.
7. Postage Stamp register before 2014
8. Consumable and Non consumable stock, OPD register/record of AAMC register of AAMC.
9. Record of dispensaries
10. Replies of old audit paras prior to 2011-12.

The above mentioned items be shown at the time of next audit.


(Santosh Sharma)
Inspecting Audit Officer
Audit Party No. 33

CURRENT AUDIT REPORT
(2019-2020 to 2022-2023)

CDMO, District South, DHS, Begumpur, Malviya Nagar, New Delhi

Para 01: - Short deduction of Licence Fee of Rs.9720/-
(Ref. Memo No. 08 Dated 16.08.2023)

Vide order No. 18011/2/2015-Pol.III Dated 07.07.2020 Govt. of India Ministry of Housing and Urban Affairs issued by Deputy Director of Estates New Delhi. Rates of licence fee for General Pool Residential Accommodation (GPRA) have been revised w.e.f. 01.07.2020.

During the scrutiny of records (PBR, LPC) office of the C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi for the audit period 2019-20 to 2022-23, it has been observed that the Licence fee of following staff member has not been deducted at the revised rates as per detail given hereunder: -

| S. No | Name & Designation | Residential Address | Period | Licence Fee per Month | | | No. of months | Net Amount recoverable in Rs. |
|--------------|----------------------------|---|----------------------|-----------------------|----------|-------|---------------|-------------------------------|
| | | | | Due | Deducted | Diff. | | |
| 1 | Dr. Z.S.K. Marak (CMO SAG) | Hostel No.303, Block E, Type Double Suit With Kitchen | 01.07.20 to 31.06.23 | 910 | 640 | 270 | 36 | 9720/- |
| Total | | | | | | | | 9720/- |

Necessary steps should be taken to recover the Licence fee amounting to Rs. 9720/- from above said officer, after due verification of facts and figures. Other similar type of cases may also be reviewed under intimation to audit.

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Para 02: - Short deduction of Salary of Rs.5557/- on account of CCL beyond 365 Days.
(Ref. Memo No. 09 Dated 17.08.2023)

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child Care Leave (CCL), following changes have been made: -

- CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18

During the test check of the records/information provided to audit and scrutiny of Pay Bill Registers of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi, it has been found that Rs.5557/- were short deducted by the C.D.M.O office in r/o Dr.Pummy Choudhry for availing CCL beyond 365 days. Detail of due amount is as under: -

| S. No | Name & Designation | CCL balance as on 14.12.18 | Period of CCL beyond 14.12.18 | No. of days CCL taken after 14.12.18 and above 365 days | Basic Pay | NPA (20% of basic) | DA (Basic+NPA) | Recovery @ 20% of (BP+NPA+DA) | Amount to be recovered in Rs. |
|-------|--------------------|----------------------------|-------------------------------|---|-----------|--------------------|------------------------|-------------------------------|-------------------------------|
| 1 | Dr. Pummy Choudhry | 177 | 10 | 10 days 02.01.19 to 11.01.19 | 126800 | 25360 | 126800+25360*12%=18259 | 170419/-*20%=34084/- | 34084*10/31=10995/- |
| | | | 20 | 20 days 10.06.19 to 29.06.19 | 126800 | 25360 | 126800+25360*12%=18259 | 170419/-*20%=34084/- | 34084*20/30=22723/- |
| | | | 20 | 20 days 06.01.20 to 25.01.20 | 130600 | 26120 | 130600+26120*17%=26642 | 183362/-*20%=36672/- | 36672*20/31=23659/- |

| | | | | | | | | | |
|--|--------------|--|--|--|--|--|--|--|----------------|
| | | | | | | | | | |
| | Total | | | | | | | | 57377/- |

Whereas the C.D.M.O office has recovered Rs.51820/- vide Pay bills. Details as under:-

| S.No. | Pay Bill Number | Date | Amount |
|-------|-----------------|----------|----------------|
| 1 | 135 | 18.08.20 | 17274/- |
| 2 | 171 | 15.09.20 | 17274/- |
| 3 | 199 | 16.10.20 | 17272/- |
| | Total | | 51820/- |

Necessary steps should be taken to recover the short recovery on account of CCL amounting to Rs.5557/- after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the Department itself for similar action under intimation to audit.

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**Para 03: - Overpayment of Transport Allowance and HPCA amounting to Rs.14324/- during the Leave for full calendar month.
(Ref. Memo No. 11 Dated 17.08.2023)**

During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2019-20 to 2022-23 of C.D.M.O, (District-South) DHS, Begumpur, Malviya Nagar, New Delhi, it has been found that the following staff were on Leave for full calendar month but Transport Allowance and HPCA was paid to them during the period as mentioned against their names, which was not admissible as per detail below: -

| S. N o. | Name & Designation (Mr./Ms.) | Leave Period | Leave full calendar month | Transport Allowance/HPCA paid in Rs. | Overpayment of Transport Allowance and HPCA to be recovered in Rs. |
|---------|-------------------------------------|----------------------|-----------------------------|---|--|
| 1 | Dr. Haseena Masood Fazil, SMO | 12.12.22 to 11.02.23 | CCL for Jan 2023 | Jan =01 Month @Rs.10224 /- p.m =Rs.10224/- (TA) | 10224/- |
| 2 | Shri Kunwar Ji Lal, Nursing Orderly | 20.07.22 to 01.09.22 | Commuted Leave for Aug 2022 | Aug =01 Month @Rs.4100 /- p.m =Rs.4100/- (HPCA) | 4100/- |
| | Total | | | | 14324/- |

Necessary steps should be taken to recover the Transport Allowance and HPCA amounting to Rs. 14324/- from the above-mentioned staff, after due verification of fact & figures. Other similar type of cases may also be reviewed under intimation to audit.

**Para 04: - Irregular supply of Medicines to Aam Aadmi Mohalla clinics
(Ref. Memo No. 12 Dated 21.08.2023)**

During the scrutiny of stock registers of Medicines Store of CDMO (District South), it was noticed that the huge medicines were issued to Aam Aadmi Mohalla clinics functioning in District South and District South East during the audit period 2019-20 to 2022-23. Examples are: -

| S.No. | Name of the Medicines | Date of Issue of Medicine | QTY. of Medicine Issued | Medicine Issued to | Page Number of Stock Registers |
|-------|--------------------------------|---------------------------|-------------------------|--------------------|--------------------------------|
| 1 | Tab. Metoprolol ER 50 | 04.03.21 | 250000 | AAMC | 320 |
| 2 | Tab. Vit C-500 | 30.04.21 | 1000000 | AAMC | 432 |
| 3 | T zinc 20 mg | 08.06.21 | 100000 | AAMC | 707 |
| 4 | T zinc 20 mg | 01.09.21 | 100000 | AAMC | 707 |
| 5 | Cholecalciferol Sachet(Vit.D3) | 01.11.21 | 100000 | AAMC | 435 |
| 6 | Tab. Diclo SR 100 | 01.02.22 | 400000 | AAMC | 167 |
| 7 | T-Albendazole 400 | 22.11.22 | 50000 | AAMC | 053 |
| 8 | Capsules Amoxy 500 | 28.12.22 | 100000 | AAMC | 025 |
| 9 | Capsule Amoxy 500 | 30.12.22 | 200000 | AAMC | 023 |
| 10 | Calcirol | 31.01.23 | 300000 | AAMC | 063 |
| 11 | T-Aciclovir 200 | 06.02.23 | 24900 | AAMC | 038 |

Whereas, as per order of Director General of Health Services (Govt. of NCT of Delhi) Pt. Deep Chand Sharma Sahkar Bhawan Sec.20, Phase 01Dwarka, Delhi-77, allocation of fund for AAMC project under Grant in Aid from DSHM to AAMC project in financial years 2019-20, 2020-21, 2021-22, 2022-23 for purchase of medicine and consumables, printing of formats and registers and supplies at state level were given. Details of the same are as under: -

| S.No. | Period/Year | Proposed Activities | Approximate Fund Required for AAMCs in Lakhs | Remarks |
|-------|-------------|---|--|---------|
| 1 | 2019-20 | medicine and consumables, printing of formats and registers and supplies at state level | 4000 | |
| 2 | 2020-21 | --do-- | Information not provided | |
| 3 | 2021-22 | --do-- | 3600 | |
| 4 | 2022-23 | --do-- | 3600 | |

CDMO, is requested to explain the reasons for issuing of medicines from the stock of District South to different AAMCs.


The CDMO may take necessary approval of the competent authority for regularisation of **supply of Medicines to Aam Aadmi Mohalla clinics** from the stock of District South to settle the anomalies pointed out above and compliance under intimation to audit. In future follow the rules of Director General of Health Services (Govt. of NCT of Delhi) regarding supply of Medicines to AAMCs.

Para 05: - Non-Disposal of unserviceable vehicle
(Ref. Memo No. 13 Dated 22.08.2023)

As per GFR 2017 Rule 217 if, (1) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 10. (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a government servant, responsibility for the same should be fixed.

During the course of audit, it was noticed that CDMO office have a Maruti Gypsy No. DL3CAY1519 Model 03/2007, registered upto 24.05.2022 need to be disposed of as per GFR 2017 Rule 217.

Department Authorities are requested to dispose of the vehicles as per the guidelines in light of GFR and as per the prescribed procedure at the earliest under intimation to the Audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII