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

Sub:- Internal Audit Report on accounts CDMO (North East), GNCT of Delhi, Dilshad Garden, Delhi for the period from 2020-21 to 2022-23

Introduction

The Office of the Chief District Medical Officer (CDMO), District North East, Govt. Of NCT of Delhi, Delhi came into existence in the year 2003. The accounts of **CDMO (North East), GNCT of Delhi, Dilshad Garden, Delhi** for the period 2020-21 to 2022-23 were test audited by the Field Audit Party No. IX comprising of Ms. Trapti Jauhari, A.O/IAO and Sh. Hemant Tekwani, AAO during the period from 25.07.2023 to 04.08.2023 (09 working days)..

AIMS & OBJECTIVES:

The Aims and objectives of CDMO (North East) office are to provide the basic health facility and to aware the people regarding health hazards in the district as details below :-

1. Administrative control and monitoring of all Dispensaries, Polyclinics and Mohalla Clinics functioning under North-East district.
2. Maintenance of Service & leave records, payments and other allowances in respect of staff working under the administrative control of CDMO (North East).
3. Monitoring of various Govt. of India/Delhi Health programme/projects.
4. Issuing orders for good governance of office and dispensaries.
5. Opening of new Dispensaries/Mahalla Clinics through DGHS.
6. Maintenance of dispensaries/Mohalla Clinic by PWD authority and owners.
7. Redressal of Public Grievances

Details of CDMOs/Head of Office:

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Dr. Sandeep Gautam	CDMO	19.07.2019 to till date

Details of DDO:

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Kiran Thapliyal	AAO	01.01.2020 to 12.06.2020
2.	Sh. Subash Chand	AAO	13.06.2020 to 31.08.2020 (on diverted capacity)
3.	Sh. P.N. Sahai	AAO	01.09.2020 to 30.09.2022
4.	Ms. Anamika	AAO	01.10.2022 to till date

List of Cashier:

S.No.	Name(Mr./Mrs.)	Designation	Period
1	Smt. Tulsi	Not provided	01.04.2020 to 07.01.2021
2	Sh. Narender	Not provided	07.01.2021 to 05.03.2021
3	Sh. Sanjay	Not provided	06.03.2021 to till date

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VACANCY STATEMENT

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Group	Sanctioned posts	Filled Post	Vacant Posts
A	34	28	06
B	04	03	01
C	147	104	43
Total	185	135	50

Details of Year-wise Budget Allocation, Actual Expenditure and percentage of Saving in Allocated Budget for the Audit Period 2013-2021**(Amounts in Rupees)**

Financial Year	Budget Allotted	Expenditure	Balance	Saving % in Budget Allocation
2020-21	12,68,10,000	12,13,41,295	54,68,705	4.31%
2021-22	14,72,50,000	14,15,73,405	56,76,595	3.86%
2022-23	15,16,45,082	14,75,23,920	41,21,162	2.71%

Statutory Audit

Statutory Audit of **CDMO (North East), GNCT of Delhi, Dilshad Garden, Delhi** has been conducted up to 2019 as per detail provided to audit by the CDMO (North East).

Maintenance of Records

The maintenance of records of **CDMO (North East), GNCT of Delhi, Dilshad Garden, Delhi** for the period 2020-21 to 2022-23 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I
Old Internal Audit Report

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	2003-2008	03	--	--	--	1,2, & 3
2.	2008-2012	05	--	--	--	5,6,7,9& 10
3.	2012-2017	10	--	--	--	1-10
4.	2017-2020	01	--	--	--	1
	TOTAL	19	--	--	--	19

Recoveries outstanding	1,61,859
Recoveries effected on the spot	--
Remaining recoveries	1,61,859

S. K. Singh
Inspecting Audit Officer
Audit Party No. IX

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PART - I

PART-I
OLD AUDIT REPORT
NIL (No previous report is pending as current audit is Ist Audit)

PART-II
CURRENT AUDIT REPORT
(2003-2008)

PARA NO:-01

Subject: - Setting up of Mother Lab

In a meeting held on 28/06/06 under the chairmanship of J.S. (H&FW), it was decided to set up Mother Lab for every four to five dispensaries for conducting some higher level of Lab. Tests, which are not possible at Dispensary level. These are as under:

1. L.F.T.
2. K.F.T.
3. Lipid Profile.
4. Serum Electrolytes.
5. Hematology- peripherals Smear, Platelet Counts.

CDMO (N-E) vide letter dated 20/07/06 has proposed to set five mother lab each at different dispensary namely - Ashok Nagar, Dilshad Garden, Nand Nagri, Arvind Nagar, & Yamuna Vihar.

During the scrutiny of records, it has been revealed that in some of the dispensaries for Mother Lab, auto analyzers have not been set up so far. In some dispensaries like Dilshad Garden, where auto-analyzer have been provided, no testing have been started so far. Machines are not installed by the supplier so far, other facilities such as water, proper slab have not been properly provided.

S.No	Name of Dispensary	Lab Technician posted	Whether Mother Lab Setup.	Higher level lab tests done	Whether lab is working	Deficiency
1.	Arvind Nagar	NO	Yes	No Higher level test done.	Not properly	Space is insufficient. Microscope is not working
2.	Ashok Nagar	NO	Yes	Only lipid Profile done	Not properly	Lab is not properly constructed
3.	Dilshad Garden	NO	Yes	Not done	Out of order	---do---
4.	Nand Nagari	NO	No	Not done	No	---do---
5.	Yamuna Vihar	NO	No	Not done	No	---do---

Due to non functioning of auto-analyzer, the motive of the H&FW department for setting up Mother Lab has been defected.

The reasons may be elucidated to audit.

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Audit Para No. 2

Subject: - POL Account and Log Book of Vehicle No. DL-7C-E-1392.

During the course of audit of log book, POL Account and History Sheet of Vehicle No. DL-7C-E-1392 the following observations have been made: -

1. The entries regarding Petrol Consumption have not been attested by the Officer Incharge of Vehicles.
2. Petrol has been drawn on different dates for consumption, but, the quantity drawn, was not recorded on the following dates with meter readings only mentioned as details below: -

S. No.	Date of Drawl	Meter Reading
1.	11.06.07	39637
2.	15.06.07	39931
3.	22.06.07	40222
4.	03.07.07	40515
5.	10.07.07	40828
6.	19.07.07	41126
7.	31.07.07	41417
8.	05.08.07	41710
9.	13.08.07	42002
10.	21.08.07	42286
11.	27.08.07	42572
12.	31.08.07	42861
13.	09.09.07	43149
14.	14.09.07	43445
15.	20.09.07	43745
16.	26.09.07	44029
17.	01.10.07	44311
18.	04.10.07	44420
19.	12.10.07	44719
20.	19.10.07	45011
21.	28.10.07	45287

Thus the quantity of the petrol drawn and used for the vehicle could not be ascertained without proper maintenance of records which is against the laid down rules and regulations.

The reasons for the above irregularities may be explained to audit.

Audit Para No. 3

Subject: - Records of Dispensaries.

During the course of Audit of records of Dispensaries the following irregularities/shortcomings have been observed: -

1. Indent Books have not been produced to audit. The medicines are received from Central Store of DHS through Indent Books. As such indent books should have been maintained/ preserved/produced to audit, but no dispensary has produced the same.
2. Details of Medicines/Other Medical Items received from Central Store are not mentioned in the Stock register against the supply received. The manufacturing date, batch number & expiry date are required to be mentioned in the Stock Register to ensure the distribution/issue of medicines within the life time of the items & if avoid any stock of the expired items. Few instances are detailed below:

S. No.	Name of the Dispensary	Name of Medicines/items	Qty. Received	Date of Supply
1.	DGD Yamuna Vihar	Tab. Antacid	20000 Nos. 30000 Nos. 10800 Nos.	05.09.06 09.10.06 08.02.07
2.	DGD Yamuna Vihar	Tab. B Complex	22200 Nos. 22200 Nos. 25000 Nos.	02.05.06 01.06.06 09.01.06
3.	DGD Yamuna Vihar	Tab. Cephalexin D T	21000 Nos. 10000 Nos. 13500 Nos.	01.06.06 09.10.06 08.02.07
4.	DGD Yamuna Vihar	Ibuprofen 200mg	5000 Nos. 20000 Nos. 2000 Nos.	01.06.06 09.10.06 08.02.07
5.	DGD Yamuna Vihar	Cap. Cephalexin 250mg	5000 Nos. 10000 Nos. 10000 Nos.	01.06.06 09.10.06 08.02.07
6.	DGD Yamuna Vihar	Tab. Avil	80000 Nos.	30.07.07
7.	DGD Yamuna Vihar	Tab. Dional 2.5 mg	15000 Nos. 30000 Nos.	15.05.07 12.07.07
8.	DGD Yamuna Vihar	Tab. PCM	80000 Nos. 90000 Nos.	12.07.07 19.11.07
9.	DGD Babarpur	Tab. Asthalin 4 mg	3000 Nos.	26.05.04
10.	DGD Babarpur	Tab. Alphacip 25 mg	2000 Nos. 1000 Nos.	26.05.04 19.11.04
11.	DGD Babarpur	Tab. Aspirin	14000 Nos. 16000 Nos.	10.06.05 02.11.05
12.	DGD Babarpur	Tab. Nimulid	10000 Nos. 10000 Nos.	10.06.05 14.12.05
13.	DGD Saboli	Amoxycillin 250 mg	5000 Nos. 4000 Nos. 5000 Nos.	15.06.05 26.08.05 20.02.06
14.	DGD Saboli	Amoxycillin 500 mg	3000 Nos. 4000 Nos.	15.06.05 26.08.05
15.	DGD Saboli	Cap. Cephalexin 250 mg	3000 Nos. 2000 Nos.	15.06.05 22.02.06
16.	DGD Saboli	Tab. Erythromycin 250 mg	3000 Nos. 2000 Nos.	15.06.05 26.08.05

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Audit report of CDMO (NED), GNCT of Delhi
for the period 2003-08

17.	DGD Gokalpuri	Tab. Ascorbic Acid	3000 Nos.	22.02.06
			3000 Nos.	28.12.07
			10000 Nos.	27.02.08
18.	DGD Gokalpuri	Tab. Brufen 400 mg	2000 Nos.	14.08.07
			5000 Nos.	19.09.07
			4000 Nos.	28.12.07
			16000 Nos.	27.02.08
19.	DGD Gokalpuri	Tab. Cetrazine	6000 Nos.	19.09.07
			6000 Nos.	27.02.08
20.	DGD Gokalpuri	Tab. Cephalaxin 250 mg	3000 Nos.	28.12.07
			10000 Nos.	27.02.08

3 Non-Consumable Stock Register has been maintained/ produced by Babarpur and Saboli dispensaries only. Rest of the dispensaries have not produced non-consumable stockregister.

The stock balance of items like measuring cylinder, glucometer, hot case, hydraulic stool, water cooler, water purifier has been shown as Nil in Stock Register whereas these items are internally issued in DGD Babarpur. Unless the stock has been condemned the stock balance shall remain the same. Necessary rectifications may be made in the stock register.

4 Maintenance of Daily Consumption Register. - Daily consumption register have not been maintained in the prescribed form by the dispensaries.

The reasons for the above irregularities may be explained to audit and compliance of the same may be done under intimation to audit.

PARA No. 4

Ref. Audit Memo No.13

Subject: - Pay Fixation of Smt. Santosh Kumari, A.N.M and Sh. Suraj Pal Singh, Statistical Officer.

During the test check of Service Books provided by the O/o the C.D.M.O. (North-East) GNCT of Delhi, Dilshad Garden, Delhi and the following irregularities have been noticed in the service book of Smt. Santosh Kumari, A.N.M & Sh. Suraj Pal Singh, Statistical Assistant by the audit.

(a) **Smt. Santosh Kumari, A.N.M.**

The pay of Smt. Santosh Kumari, ANM was revised (fixed) on 01-01-2006 as per the 6th Central Pay Commission in the pre revised scale Rs5100+2400GP and also the benefit of up-gradation (1st A.C.P) was allowed w.e.f 1-03-2006 in revised pay scale PB-1 5200-20200+GP Rs.2800/- to Smt. Santosh Kumari, ANM and as per option her pay was revised in the revised scale w.e.f 01-07-2006 which is irregular.

(b) **Sh. Suraj Pal Singh, Statistical Officer**

The pay of Smt. Suraj Pal Singh, Statistical Officer was revised (fixed) on 01-01-2006 as per the 6th Central Pay Commission in the pre revised scale Rs.12840+4200GP and also the benefit of up-gradation (2nd A.C.P) was allowed w.e.f 3-05-2007 in revised pay scale PB-2 9300-34800+GP Rs.4600/- to Sh. Suraj Pal Singh, S.O. and as per option his pay was revised in the revised scale w.e.f 01-07-2007 which is irregular.

As per Illustration-1 point 6.1 of Office Memorandum No.35034/3/2008-Estt.(D) Government of India, Ministry of Personnel, Public Grievances and Pensions Department of Personnel and (Training) North Block New Delhi dated 19th May 2009 which is as under:-

In the case of ACP up gradations granted between 01-01-2006 and 31-08-2008, the Government servant has the option under the CCS (RP) Rules 2008 to have his pay fixed in the revised pay structure either (a) w.e.f. 01-01-2006 with reference to his pre-revised scale as on 01-01-2006: or (b) w.e.f. the date of his financial upgradation under ACP with reference to the pre-revised scale granted under ACP. In case of option (b), he shall be entitled to draw his arrears of pay only from the date of his option i.e. the date of financial up gradation under ACP.

The pay of Smt. Santosh Kumari, ANM and Sh. Suraj Pal Singh, Statistical Officer may be fixed according to the above office memorandum dated 19.05.2009 and if over payment made to her/his may be recovered after due verification of facts & figures under intimation to audit and other similar cases may also be reviewed.

PARA No. 55

Ref. Memo No.-23.

Subject:- Regarding payments to Delhi Jal Board, Delhi, for Defective/ Stopped/Buried and locked water Meters.

During the test check of contingent bills (Water Charges) maintained by the Office of the C.D.M.O. (North-East) GNCT of Delhi, Dilshad Garden, Delhi-110095 and the following short coming have been noticed:-

The Payments made to Delhi Jal Board, Delhi, by the Office of the C.D.M.O. (North East) for the defective/stopped/buried/locked water meters of Delhi Government Dispensaries under the control of C.D.M.O. (N/E) as details given below:-

S.No	CB No & Date	Meter Reading and Period & Bill No & Date	Name of Dispensaries & Connection No & K.No.	Amount Paid(In Rs)	Remarks
1	1041 dt 22.3.10	Avg-537116 dt 10.3.10	Dilshad Garden 35649 1106728643	1599/-	Payment made for buried water meter
2	1037 dt 22.3.11	150 KL Avg dt 10.1.10 to 10.3.11 398562 dt 17.3.1	Nand Nagri Delhi 132818 1107932320	75898/-	Payment made for defective water meter
3	553 dt 3.2.12	150KL. Avg 745558 Dt 25.1.12	Nand Nagri Delhi 132818 1107932320	41908/-	Payment made for defective water meter
4	553 dt 3.2.12	487-487 Avg 16.11.11 to 17.1.12 745560 Dt 25.1.12	New Seema Puri 107735 1107932323	500/-	Payment for detain reading
5	553 dt 3.2.12	1792 13.10.11 to 17.1.12 745559 Dt 25.1.12	Sunder Nagri 132817 1107932322	500/-	Meter Stopped
6	553 dt 3.2.12	2165 Avg 29.11.10 to date not mentioned 732928 Dt 19.1.12	West jyoti nagar 18283 1123455032	600/-	Current meter reading not mentioned
7	553 dt 3.2.12	2853 Avg 13.5.11 to 14.11.11 397983 Dt 21.1.12	Arvind Nagar Ghonda 7093 1906002049	199010/-	Payment made for blocked meter and also arrear of Rs 168610/- made

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- (1) The reasons of above may be elucidated to audit and also audit be informed whether the prior approval of the competent authority for the making payment of arrear of Rs 168610/- vide C-B No 553 dt 3.2.12 to Delhi Jal Board Delhi against Bill No. 397983 dt 21.1.12 for DGD Arvind Nagar Ghonda, if answer is yes, then the same may be shown to audit and if answer is no, then the payment made is unauthorized expenditure same may be got regularized from the competent authority under intimation to audit.
- (2) The necessary steps may be taken to replace the above faulty water meters of the dispensaries under intimation to audit.

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PARA No. 06

Ref. Audit Memo No.15

Subject: - Log Books of Vehicle No. DL7CE 1392.

During the test check of Log Books of vehicle No. DL7CE 1392 maintained by the O/o the C.D.M.O. (North-East) GNCT of Delhi, Dilshad Garden, Delhi and the following irregularities have been noticed by the Audit:-

1. Page counting certificate not recorded in the log books.
2. Kilometer run by the vehicle not mentioned in the col. No.5 of the Log books.
3. Purpose of journey not mentioned in the col. no. 9 of the log books.
4. Kilometer reading should be entered in col.no.4 of the log books instead of col.no.4 & 5.
5. Col.no.2,3,5,9 and 12 not completed for example page no. 45 to 99 from 31-12-09 to 16-8-10.
6. The average Kilometer run by the vehicle no. DL 7CE 1392, with respect to petrol consumed at the end of each month was not worked out. In the absence of this data regarding average Kilometer run by the vehicle, it is not known whether the running of the vehicle is economical or not.
7. No records regarding old parts have been produced before the audit.
8. Log books after 16/8/2010 not produced before the audit.

The reason for the above short coming/ irregularities may be elucidated to audit and needful be done and shown to next audit.

PARA NO.8

Audit memo no.20 Dated 07/01/2013

Subject :- Preparation of unrealistic Budget under Non Plan & Plan Head.

During the test check of budget and Expenditure figures of Plan and Non Plan Heads provided by the Office of the C.D.M.O. (North-East) GNCT of Delhi, Dilshad Garden, Delhi-110095 for the audit period and revealed that there was a saving range from 1.38 percentage to 15.53 percentage under Non Plan Head and 4.59 to 25.47 percentage under the Plan Head, as details below:-

NON PLAN

Year	Budget Allotted	Expenditure	Saving	Saving in %
2008-2009	80765	75055	5710	07.07
2009-2010	110550	93379	17171	15.53
2010-2011	94831	93519	1312	01.38
2011-2012	111993	100352	11641	10.39

PLAN

Year	Budget Allotted	Expenditure	Saving	Saving in %
2008-2009	13826	10305	3521	25.47
2009-2010	13594	12970	624	04.59
2010-2011	12441	11602	839	06.74
2011-2012	16606	15028	1578	09.50

From the above table, it is observed that due care has not been given while preparing the budget, which resulted the saving as mentioned above. The audit may be informed whether the above saving have been deposited with the Head Quarters of the Department or not if yes, then the copies of the same may be provided to audit and if not than the reason ,may be elucidated to audit.



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PARA No 7.

Ref. memo no.21.

Subject:- Non Verification of Remittance.

Reference this office letter No. Nil dated 28-12-2012 addressed to the Pay and Accounts Officer No-08, GTB Hospital Delhi. Through D.D.O.C.D.M.O.(North/East)Delhi for verification of remittance and the following amount not verified by the PAO.

S. No	Date of Deposit	Challan No.	Amount
1	08-04-2008	19	7375/-
2	06-06-2008	21	8740/-
3	07-08-2008	26	9790
4	16-10-2008	30	6000/-

The reason of the above may be elucidated to audit and same may got verified from the PAO No.8. GTB Hospital complex Delhi, under intimation to audit.

PARA No. 18

Ref. memo no.18

Subject - Cash Book Govt. A/C

During the test check of Cash Book Govt. A/C maintained by the Office of the C.D.M.O. (North-East) GNCT of Delhi, Dilshad Garden, Delhi-110095 and the following short coming have been noticed:-

- (a) Total checking certificate other than the writer at the end of each month not recorded in the cash book. Which is required as per Rule 13 of Receipt and Payment Rules.
- (b) Total payment made by the Office to the concerned not mentioned at the time of closing of cash book on every day.
- (c) Cash Book not closed on 29-02-12 (Page-57) properly.
- (d) CB No. 1043 dated 23-03-10 of Rs. 20522/- entered in the cash book against the bill no. CB. -1062 on 30-03-2010 (Page No.-007)
- (e) Amount of bill No.561 and 559 entered in cash book on 09-02-2012 as Rs. 9793/- Rsw. 9790/- which is not correct as per bill register.
- (f) The Gross total of both side (Receipt and Payment) of the Cash Book on 15-02-2012 is shown Rs. 104716/- instead of Rs.111551/- , which is irregular. (Page- 55).
- (g) Cash Book opens two times on 04-01-2010 (Page- 02) which is irregular.
- (h) As per the contingent bills the following payments made to the officials mentioned below and same were entered in the cash book on other dates as given below:-

S, No.	Name of Official	P.N o.	Bill No. & Date	Amount	Date of Receipt as per cont. bill	Date of entry in Cash Book
1	Shri Sushil Kumar	56	562 Dt 8-2-12	3906/-	8-2-12	22-2-12
2	Shri Sushil Kumar	56	565 Dt 8-2-12	1892/-	8-2-12	24-2-12
3	Shri Sushil Kumar	30	992 Dt 3-3-11	4247/-	14-3-11	15-3-11
4	Shri Chanchal Kumar, LDC	31	990 Dt 4-3-11	600/-	15-3-11	22-3-11

The contingent payments received by the above official in one date and same were entered in the other date, which is irregular. The reason may be elucidated to audit and needful be done and shown to next audit.

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S. No.	Date od Deposit	Amount Deposit (In Rs.)
1	14-02-11	13440/-
2	05-05-11	15710/-
3	17-08-11	15822/-
4	16-09-1	13945/-
5	02-11-11	16825/-
6	13-12-11	6740/-
7	12-01-12	10910/-

The reason of the above may be elucidated to audit. It is suggested that the challan number must be entered in the cash book , while amount deposited in the accredited bank of the department.

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PARA NO-11

Ref. Memo No.-24

Subject:- Non- production of records.

The following records have not been produced before the audit after verbal requests and reminder issued on dated 03-01-2013:-

1. Permanent Advance Register,
2. Dead/unserviceable stock Register,
3. Long term advance register (e. HBA/MCA etc.,
4. Spouse information
5. Reconciliation of Govt. receipt from PAO.,
6. Tuition Fee Registers.
7. O.T.A. Register.

The above records may be produced before the next Audit.

discussed audit
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Add. CDMO
DRS (NE)
DILSHAD GARDEN,
DELHI.

[Signature]
10/1/13
(N. C. DOBRIYAL)
I.A.O. Audit Party No. X
[Signature]
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PART 1B

Current Audit Report

(For the period 2012 to 2017)

During the course of current audit, 29 audit objection memos excluding 02 record Memo highlighting various irregularities were issued. Out of 27 Memos, 16 memos have been converted into 10 audit Paras (Para No.4 containing 06 Audit Memos and para 2 contains 2 audit Memos). 08 memos have been taken as 08 TAN in the current audit report and remaining 05 Memos. have been settled as per compliance on the part of DDO/HOO .

Recovery to the tune of Rs.161895/= has been pointed out in the Current Audit Report .

The internal audit report has been prepared on the basis of information furnished and made available by the **Department of Health & Family Welfare** for the period 2016 to 2017. The Audit party disclaims any responsibility for any misinformation and/of non-information on the part of auditee.



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PART-II
CURRENT REPORT
(FOR THE PERIOD 2012-17)

PARA 9 - Wrong fixation of pay in r/o Smt. Sushma Goel, UDC and recovery of pay & allowances/Pensionary benefits

(Refer Memo No.26 Dt.18/12/2017)

During the course of Audit, it has been found that Smt. Sushma Goel, UDC was granted ACP W.e.f..3.1.2008. She was promoted as UDC ON 9.9.2008. Since, she has already been granted promotional/incremental benefit on award of ACP, grant of increment on promotion as UDC is incorrect as per detail given below:-

Period	Pay fixed by Department	Pay admissible as observed by audit
ACP award on 03/01/2008		
Pay as on 08/09/2008	8210 + 2400	8210 + 2400
Pay on Promotion as UDC on 09/09/2008	8530 + 2400	8210 + 2400
01/07/2009	8860 + 2400	8530 + 2400=10930
01/07/2010	9200 + 2400	8860 + 2400=11260
01/07/2011	9550 + 2400	9200 + 2400= 11600
01/07/2012	9910 + 2400	9550 + 2400=11950
01/07/2013	10280 + 2400	9910 + 2400=12310
01/07/2014 to 30/06/2015	10660 + 2400	10280 + 2400=12680
NISG ON 01/07/2015	11470 + 4200 = 15670	11060 + 4200.= 15260
01/01/2016	41100	39900
01/07/2016	42300	41100
01/07/2017	43600	42300

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In view of above an amount of Rs. 87143/- may be recovered from the official concerned on account of overpayment of pay and allowances after verifying the facts and figures and deposit the same in govt. account. Due drawn statement is enclosed.

In addition to above, an amount of Rs.13650/- is recoverable on account of excess payment of leave encashment as under:-

Leave Encashment paid Rs.	Leave Encashment admissible Rs.
B.P Rs. 43600 + DA (5%) Rs.2180	B.P Rs. 42300 + DA (5%) Rs.2115
= $\frac{45780 \times 300}{30}$	= $\frac{44415 \times 300}{30}$
= 457800	= 444150

Recoverable amount Rs. 13650/-

Further, pension & retirement benefits are admissible as under:-

Pension

Amount as calculated/paid by department	Amount as found admissible by audit
Pension $43600/2 = 21800$	$42300/2 = 21150$

DCRG

Amount as calculated/paid by department	Amount as found admissible by audit
DCRG $\frac{BP-43600 + DA-1744 \times 43}{4}$	$\frac{BP-42300 + 1692 DA \times 43}{4}$
= 487448	= 472914

Excess amount paid = Rs. 14534/-

Commutation of Pension

Amount as calculated/paid by department	Amount as found admissible by audit
40% of Pension $8720 \times 8.996 \times 12$	40 % of Pension $8460 \times 8.996 \times 12$
= 941342	913274

Excess amount paid = Rs. 28068/-

In view of above, Head of Office may recover an amount of Rs. 1,00,793/- (Rs.87143 +13650 on account of overpayment of pay and allowance and excess payment on account of leave encashment respectively) under intimation to audit. Further, the amount of pension be got corrected from Rs. 21800/- to Rs.21150/- as stated above and adjustment for excess pension paid to the official till date and excess payment of DCRG and Commutation of pension may also be got done from concerned authority i.e. PAO-8/Central Pension Accounting Office (CPAO) immediately under intimation to audit after verifying the facts and figures as given above.

PARA 2A - Proper Maintenance of POL A/c - Vehicle No. DL-7C E-1392.

(Refer Memo No.1 Dt. 01/12/2017)

On scrutiny of the record relating to sanction for advance for POL, consumption of POL and settlement of amount of advance drawal, it has been found that there is no proper system of keeping the above record on file as sometimes the proposals are moved on e-office and some times on POL file. On going through the file No. F-2/8/04DHS/CT/NED/(Part File-II) regarding POL, it has been found that reimbursement of expenditure incurred on Petrol filling in respect of Vehicle No. DL7C E 1392, running under this office is available upto 15/01/2015. No reimbursement record and sanction for advance for POL has been found on the file for the period 16/01/2015 onwards. However, in the same file, the proposal for advance administrative approval/expenditure sanction on account of POL and settlement of advance is there for 07/2017. However, it has been reported that record for the period 16/01/2015 to 06/2017 is available in e-office.

Audit could not ascertain the quantity of the petrol drawn and used for the vehicle in the absence of proper record of advance administrative approval & expenditure sanction for POL and petrol drawn on different dates for consumption and settlement of advance which is against the laid down rules.

The reason for above irregularities regarding maintenance of record may be explained to audit and proper system for the above may be followed as per rules so that consumption of POL & settlement of advance for POL could be watched properly time to time.

Compliance of the above may be reported to audit.



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Para 2 B Irregularities in recharging the BPCL Smart Fleet Card in r/o Govt. Vehicle No.DL-7CE-1392.

(Refer Memo No: 17 dated: 14/12/2017)

Sub: - Irregularities in recharging the BPCL Smart Fleet Card in r/o Govt. Vehicle No.DL-7CE-1392.

In reference to the Office Memorandum dated 28/06/2002, issued by Principal Secretary (Finance) on the subject mentioned above, the following irregularities have come to notice regarding refuelling the vehicles :-

1. As per Office Memorandum mentioned above, at the beginning of each month, Head of Department may draw advance of an amount equivalent to the cost of 200 litres of petrol/diesel per vehicle & issue a consolidated cheque in favour of BPCL along with the list of vehicles indicating the amount to be loaded against each.

It has been observed from POL advance file that the sanction letter dated 07/01/2015 to draw an advance of Rs.11200/- was issued by CDMO (NED) without mentioning the month of consumption, for which it was meant for. Neither a certificate/record was in sanction letter that the amount does not exceed amount for 200 litres/per month as per condition laid down in said Office Memorandum, nor any supporting calculation was available.

2. Further, It has also been noticed from POL file that the cheque has been issued in favour of "Allied Motors Ltd", whereas the same should have been issued in favour of "BPCL" as per instructions of the above mentioned Office Memorandum dated 28/06/2002.

3. No advance adjustment/copy of the bill was found in the concerned petrol file.

4. It has also been found that on the one hand vehicle is being refuelled by recharging the BPCL Smart Fleet Card and on the other hand reimbursement has been made for refuelling the vehicle from own pocket. Whether there are any orders of competent authority for the same i.e. refuelling vehicle by the way other than recharging the BPCL Smart Fleet Card and whether the same has been done within the prescribed limit of 200 litres.

5. Office Memorandum dated 28/06/2002 further stipulates that a feature of petro-miles is available, under the smart fleet facility. Petro-miles on behalf of vehicles of departments would accumulate in the smart card issued to the Head of Department. BPCL has agreed to exchange the accumulated petro miles for fuel for the staff car of the Head of Department, as a special case. But no mention of such petro-miles has been found in concerned petrol files. Hence, the quantity of fuel obtained for accumulated petro miles by adjusting the saving of last quarter is required to be intimated to audit. Clarification on the above points along with requisite record may be furnish and discrepancies may be rectified.

Compliance may be reported to audit.



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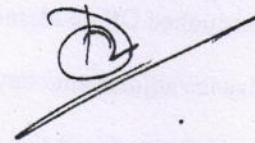
Para No. 3:- Recovery on account of Transport Allowance

(Refer Memo No: 16 Dated: 14/12/2017)

As per orders of govt. Of India, Ministry of Finance, Department of Expenditure, Transport allowance will not be admissible for the calendar month (s) wholly covered by leave. However, it has been found that the following staff members drew transport allowance whereas they were on leave for full calendar month. The detail is as under:-

S.No.	Name/Designation	Period of Leave	Transport Allowance drawn & recoverable
1	Dr. Satish Chandra, ACDMO	01/07/2017 to 31/07/2017	Rs.7200+360(DA5%) = 7560
2	Smt. Sushma Goel, UDC	On CCL for full calendar month March-15	Rs.3312+3743 (DA 113 %)= 7055
Total			14615

In view of above, Head of Office may recover an amount of Rs.14615/- from the officer/Officials concerned under intimation to audit.



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PARA No. 2: Discrepancies in Form 16/Income Tax Calculations

(Refer Memo No.2, 6, 7, 9, 10, 24)

During the scrutiny of Form 16/ Income Tax Calculations for the financial year 2015-16, it has been observed that:-

1. Sh. Kasim Khan, N.O.:- Tuition Fee receipt has been furnished for 2/2016 only whereas tuition fee receipts may be obtained from the official concerned for remaining months failing which income tax may be recovered accordingly as per rules.
2. Dr. Sandeep Jain, Medical Officer:- As undertaken by the officer concerned LIC receipt for Rs. 40000/- has not been furnished. The same may be obtained from the official concern failing which income tax may be recovered as per rules under intimation to audit.

Form-16 for the Financial Year 2014-15.

On scrutiny of Form-16/Calculations Sheets in respect of Officers/Officials working in Office of CDMO, North East, the following discrepancies/shortcoming have been found:-

3. Dr. Sandeep Saini, Medical Officer:- Exemption on account of HRA has been given to Dr. Sandeep Jain, M.O. but rent agreement is not found attached in the relevant file. Further, inspite of remarks of accounts section on the savings documents of the officer concerned, PAN Card of land lord has not been furnished, as required. As such, Income Tax may be recovered as per rules under intimation to the audit. Similar other cases may also be reviewed.
4. Shri Gyan Parkash, Pharmacist:- As amount of Rs. 18000/- has been exempted from income tax as per Form-16 but LIC Receipt for the same is not available as per record furnished to audit, inspite of undertaking of the official concerned. The same may be obtained from the official concern failing which income tax may be recovered as per rules under intimation to audit.
5. Sh. Raghu Kumar, Nursing Orderly:- PPF Receipt for Rs. 10000/- only is available in the record/file relating to the saving documents whereas exempted amount as per Form-16 is Rs. 20000/-. Hence, the same may be obtained from the official concerned. In the absence of above, income tax may be recovered as per rules.

Form-16 for the financial year 2013-14.

During test check of Form-16/income tax calculations the following discrepancies have been noticed:-

Financial Year 2013-14:-

6. Shri Shiv Raj Singh, CMO:- As per documents provided to audit, it is pointed at that customer acknowledgment Dt. 20/01/2014 of HDFC Life is not a payment proof. Hence, documentary proof regarding payment of Rs. 1, 00, 000/- may be obtained from the official concerned. In the absence of the same, Income tax may be recovered as per rules.



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7. Sh. Sandeep Saini, M.O.:- Copy of PAN Card of land lord as required for exemption as account of HRA as per rules, has not been furnished. Either the same may be obtained from the Officer concerned or income tax may be recovered as per rules and audit may be intimated accordingly.
8. Sh. Anil Yadav, Pharmacist:- As per Form-16, an amount of Rs. 22680/- has been deducted from gross income on account of tuition fee paid by the official concerned but tuition fee receipts have not been found enclosed with Form-16 as per record made available to audit. In view of above, the same may be obtained from the official concerned. In the absence the same income tax may be recovered as per rules under intimation to audit.
9. Madan Singh, Pharmacist:- Pan Card of land lord is required since rent paid is Rs.9000/- monthly. The same may be obtained from the official concerned failing which income tax may be recovered as per rules under intimation to audit.
10. Smt. Vandana Kohli, PHN:- PAN card of land lord is required as per rules, monthly rent being Rs. 13000/- per month. Bank challan is required regarding depositing Rs. 15353/- as Income Tax in the relevant Head of account. Compliance may be reported to audit.

Form-16/Calculation Sheet for the Financial Year 2016-17.

During test check of Form-16/Calculation sheets produced to audit, the observations of audit team are as under:-

11. Sh. Udaiveer, N.O.:- LIC Receipt for Rs.5075/- not enclosed. The same may be obtained from the official concerned. In the absence the same income tax may be recovered as per rules under intimation to audit.

Financial Year 2012-13:-

12. Sh. Rajender Kumar, Dresser:- As per Form-16, an amount of Rs. 12600/- has been exempted on account of tuition fees but tuition fee receipts for the same are not available with Form-16 as per record furnished to audit. The same may please be obtained from the official concerned. It is also pointed out that as per copy of fee card the amount paid is inclusive of tuition fee + comp. + conv. Whereas exemption is admissible on tuition fees paid by the govt. servant. Hence, income tax may be recalculated and recovered, if due as per rules.
13. Sh. Rajesh Pal Singh, Dresser:- As per Form-16 ,an amount of Rs. 36000 has been exempted on account of Tuition fee but instead of tuition fee receipts, certificate regarding tuition fee are enclosed whereas tuition fee receipts are required as per rules. Hence, tuition fee receipts may be obtained from the official concerned .In the absence of the same income tax may be recovered as per rules under intimation to audit.



Form-16/Income Tax Calculations.

In addition to above, some discrepancies in Form-16/Income Tax Calculations were pointed out by audit vide Memo No. 2, 6, 7, 9 and 10 as requisite documents for which exemption/rebate was given, were not found attached with Form-16 in respect of some officers/officials. Rebate should have been given to these officials after obtaining the requisite documents. In case of an undertaking from the official concerned for submission of documents later on, the same were required to be obtained timely. The department may therefore, obtain the relevant documents from the officials concerned, as pointed out vide Audit Memo No.2, 6, 7, 9, & 10. In the absence of the same, income tax may be recalculated accordingly and officials concerned may be asked to deposit income tax, as found due.

The compliance of the above may be reported to the next audit.



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Para No. 53 - Shortcomings in cheque issue Register, (Cheque received from PAO)

(Refer Memo No.13 Dt.11/12/2017)

During the course of audit, the following short-comings have been found in cheque issue register:-

1. Revenue stamps worth Rs.36/- have not been affixed against the entries of receiving amount by the officials concerned.

2. As per entries made in the register, the following cheques have not been delivered to the Official/Person concerned as receipt for the cheques is not available in the register:-

S. No.	Bill No. & Date	Cheque No. & Date	Amount (Rs.)	To whom pertains
1	Medical 140 Dt.04/06/2016	Ch. No.124360 Dt.06/06/2016	14490	Metro Hospital and Heart Institute
2	APB-565 Dt. 26/11/2012	Ch. No.435789 Dt.03/12/2012	25974	Sh. Manoj Kumar
3	MT-815 Dt.28/03/2013	Ch. No.441067 Dt.30/03/2013	23690	Dr. Seema Agarwal
4	382, Dt.	Ch. No.997686 Dt.17/12/2014	45069	Smt. Kastura Arora
5	MT-583 Dt.31/03/2015	Ch. No.001258 Dt.31/03/2015	36341	Deepak Memorial Hospital
6	Not mentioned in the register	Ch. No.005696 Dt.17/09/2015	23645	Pardeep Kumar
8	MT-65 Dt.02/05/2016	Ch. No.013932 Dt.10/05/2016	19148	Sh. S. N. Akhtar, Ex-Ph
9	MT-452 Dt.31/12/2016	Ch. No.427994	7777	Smt. Neelam Sachdeva
10	Not mentioned in the register	--	27260	Shri Dharam Vir Singh
11.	Not mentioned in the register	--	27260	Shri Parbhu Dayal
12.	Not mentioned in the register.	Ch. No.00639	110940	Dr. S.K.Seghal,CDMO

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It may be intimated to audit whether the above cheques have been delivered to the concerned or not. The receipts for the same/may be produced to audit, if delivered.

3: It has also been found that inspite of orders/directions regarding payment to be made through electronic mode, payment through cheque is being made by office of CDMO (NE), Delhi.

In view of the above, Head of Office may rectify the above and affix the Revenue stamps and explain the reasons for the above discrepancies to the audit.




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Para No. 6:- Discrepancies in bills relating to reimbursement of Medical expenses.

(Refer Memo No. 8, Dt. 11/12/2017, Memo No. 15 Dt. 14/12/2017)

On Scrutiny of Medical Bills, the following discrepancies have been found during course

of audit:-

1. **Smt Sushma, UDC (Medical Bill No 249 dated-19.8.2016 for Rs-1151/- in respect of vash S/o smt.Sushma):-** Non availability certificate for medicine purchased has not been taken by the official concerned. Hence, reimbursement for an amount of 740.67, purchase vide cash Memo dated 07/07/2016 for Rs. 740.67 becomes inadmissible and liable for recovery.
 2. **Shri Om Parkash, S.C.C (Medical Bill No- 214 Dated.26.7.2016 for Rs 9241/-):-** 15 Tablet Ataret 25 for Rs 43/-, 01 Silkin for Rs. 180/- and 1 Next 7.5 for Rs 60/-, Purchased vide cash Memo. Dated 13.6.2016 have not been prescribed by Doctor on 8.6.2016 as per OPD card/record furnished to audit. Hence, reimbursement for the same becomes inadmissible and liable for recovery amounting to Rs 283/- as per detail given above.
 3. **Shri Gyanendera Sharma, Pharmacist (Medical Bill No-73 dated 6.5.2016):-** Total amount of the Bill comes to Rs.42600 (As amount of cash Memo dated 03/03/2016 for Rs. 14390/- is required to be restricted to Rs. 14200/-, since as per remarks of the officials on the body of cash memo, reimbursement has been claimed only in respect of medicine at S. No.1 for Rs. 14200/-) +2965 (as restricted) +5348+2357= Rs. 53270 instead of Rs.53461/= Hence, reimbursement of Rs.191/- becomes inadmissible and liable for recovery from the official concerned.
 4. **Medical Bill No-373 dated.15.11.2016 for Rs.5393/- in r/o Shri Jitender Nath, Dresser:-** Prescription of Doctor for Medicines prescribed vide cash Memo. Dated 19.6.2016 and 10.7.2016 for Rs.1619/- and Rs.1339/- respectively not found attached with medical Bill. Hence, reimbursement for an amount of Rs. 2958/- on account of above becomes inadmissible and liable for recovery.
 5. **Medical Bill No-278 dated 14.9.2016 for Rs.1036/- in r/o Shri Rainish, N.O:-** As per medical Bill, dental treatment has been taken without referral. Hence, reimbursement for an amount of Rs. 375/- becomes inadmissible and liable for recovery. Further, an amount of Rs.211/- on amount of medicine purchased vide Cash Memo. dated 7.5.2016 and prescribed by Doctor as per OPD on 6.6.2016 becomes inadmissible and liable for recovery since non availability Certificate has not been taken from Hospital/ Dispensary as per record furnished to audit.
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22/11/17 (2017)

6. Medical Bill No.457 dated 3.1.2017 for Rs.15502/- in r/o Shri Hari Dutt, S.C.C.:- Registration charge for an amount of Rs.200/- has been restricted to Rs. 150/- whereas the same is not admissible as per rules. Further OPD card/prescription for Eco and angiography is not available which is required to be scrutinized by Department for checking the admissible amount under intimation to audit. An amount of Rs.150/- may be recovered, being inadmissible.

7. Medical Bill No-462 dated 4.1.2017 for Rs.758/- in r/o Shri Jitender Nath, Dresser:- Non availability certificate in r/o medicines prescribed by doctor to Smt Rekha W/o Shri Jitender Nath vide OPD dated.29.9.2016 and purchased vide cash Memo dated. 29.9.2016 for Rs.366/- is not available. It is also added that on photocopy of Dispensary card N/A has been added/written by hand, which is against the rules. Further, there it also no signs and Stamp of Doctor. Hence reimbursement of Rs.366/- becomes inadmissible and liable for recovery.

8. Medical Bill No.209 dated 21.7.2016 for Rs.4864/- in respect of Shri Parmod Kumar Gupta, Steno grade II:- Medicines in r/o Shri Parmod Kumar.Gupta have been Purchased vide cash Memo. Dated 12.3.2016, 12.4.2016 & 14.5.2016 for Rs.783.50 each and Lab tests have been conducted for Rs.700/- on 5.4.2016 but Doctors prescription for the same is not available with the bill. Hence, an amount of Rs.783.50 X 3=Rs2351/- for medicines and Rs. 700 for Lab test become inadmissible for reimbursement and total amount of Rs 3051/- is liable for recovery, as stated above.

Similarly, Medicines in r/o Shri Parmod Kumar Gupta have been prescribed vide cash Memo dated. 12.3.2016, 12.4.2016 & 14.5.2016 for Rs 604.50 each but as per OPD card/prescription for same is not available. Hence, reimbursement of Rs.604.50 X 3=1813 becomes inadmissible and liable for recovery.

9. Medical Bill No.453 dated 3.1.2017 for Rs.7777/- in r/o Smt. Neelam Sachdeva, Ex-Pharmacist:- Medicines prescribed vide OPD card dated. 27.6.2016, purchased vide cash Memo, Dated 28.6.2016 for Rs 369/- and cash Memo. Dated 4.7.2016 for Rs. 134.70/- but non availability certificate has not been taken, as per documents furnished to audit. Hence, reimbursements for an amount of Rs 369+134.70=503.70 become inadmissible & liable for recovery.

10. Medical Bill No. in respect of Smt Joginder Kaur, Ex ANM:- An amount of Rs 8879/- has been reimbursed without non availability certificate from local chemist as per rules. Hence, the same becomes inadmissible & liable for recovery.

11. Medical Bill No 403 dated. 29.11.2016 in respect of Smt Joginder Kaur, Ex ANM for an amount of Rs. 14270/-:- An amount of Rs. 14270/- has been reimbursed to Smt Joginder Kaur, Ex ANM without non availability certificate from local chemist as per rules. Hence, the same becomes inadmissible and liable for recovery.



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Medical Bill No-467 dated. 6.1.2017 for Rs. 12660/- in respect of Smt Joginder Kaur, Ex-ANM:- An amount of Rs.12660/-reimbursed to Smt Joginder Kaur Ex,ANM without getting non availability certificate from local chemist, as required as per rules, becomes inadmissible and liable for recovery.

In view of above, inadmissible amount comes to Rs **46451/-** The same may be recovered from the officers/official concerned and deposited in government account after verifying the facts and figure as shown, under in intimation to audit.



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Para No. 7:- Non-Production of Record

(Refer Record Memo No. 1, 2, & 3 and Audit
Memo No.20 Dated: 15/12/2017)

The following records were not produced to audit:-

1. Dead/unserviceable stock register.
 2. Long term advance register i.e. HBA/MCA etc.
 3. Register of maintenance of vehicle.
 4. O.T.A Register.
- List of female employees who availed CCL for more than one month.
Installation reports & Log Books of all the equipments/Machinery

The above records may be produced before the next audit.



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Para No.8/- Maintenance of attendance Register & irregularities thereof.

(Refer Memo No.21 Dt. 18/12/2017)

As per attendance register being maintained in the office of CDMO, it has been found that columns for the following months in respect of some officers are blank. Reason for the same may be elucidated to audit with documentary proof. It may also be intimated whether transport allowance for this period has been paid or not to the officers concerned.

S. NO.	Name of Officers/Officials	Period
1	Dr. Satish Chandra, ACDMO	06/2017 & 07/2017
2	Dr. Lalit, Medical Officer	07/2015 to 12/2015
3	Dr. Sandeep Gautam, ACDMO	02/07/2015 to 14/08/2015, 25/08/2015 to 28/08/2015, 14/09/2015 to , 12/2015
4	Dr. Lalit Kumar, Medical Officer	06/2015 to 12/2015

Further, columns in respect of following staff members are blank and also there are no remarks of Officer Incharge/Head of Office.

S. No.	Name/Design.	Period
1	Sandhya Sharma, N.O.	02/01/2015 TO 08/01/2015 13/01/2015 TO 31/01/2015
2	Heera Lal, SCC	20/03/2017 TO 31/03/2017
3	Susheela	02/01/2015 TO 31/01/2015
4	Pardeep, SCC	14/03/2017 TO 31/03/2017
5	Sushma Goel, UDC	09/02/2015 TO 27/02/2015 23/01/2017 TO 31/01/2017
6	Kanchan Sharma, UDC	01/06/2015 to 05/06/2015
7	Sushil Kumar, Lab Asstt.	11/08/2015 to 31/08/2015
8	Pankaj Sharma, Lab Asstt.	02/08/2015 to 11/08/2015



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		17/08/2015 to 31/08/2015
9	Dr. Brij Kishore, Medical Officer	02/08/2015 to 12/08/2015 17/08/2015 to 31/08/2015
10	Dr. Yogesh Kumar Gupta, Medical Officer	01/06/2017 to 03/06/2017 and 05/06/2017 to 30/06/2017 01/07/2017 to 16/07/2017 19/09/2017 to 29/09/2017 04/10/2017, 09/10/2017 to 31/10/2017
11	Anil Yadav, Pharmacist	12/07/2017 to 31/07/2017
12	Varun Pundir, A/c Asstt.	07/08/2017 to 31/08/2017
13	Ann Rainu Jose, PHN	01/08/2017 to 03/08/2017 & 14/08/17 to 31/08/2017 01/10/2017 to 09/10/2017
14	Madhu Bala, DEO	18/09/2017 to 30/09/2017 & 10/2017
15	Sh. Jagdish Kumar, N.O.	14/09/2017 to 29/09/2017

In the light of above, it is not clear to audit whether the period for which the columns in the attendance register are blank, as mentioned at S.No.1 to 15 above, is duty period or leave. Clarification in this may please be given to audit and action may be taken as per rules as there are no remarks of HOO in the attendance registers.

Further, treatment for the period in question may also be intimated to audit. As far as contractual staff is concerned, it may be intimated whether they have been paid salary for the above period or not. The correcting action may also be taken as per rules.



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Para No.9:- Irregularities in payment of empanelled doctors in relation to operation of AAMC (Aam Aadmi Mohalla Clinic) – terms & conditions thereof

(Refer Memo No. 25 Dated: 18/12/2017)

On going through the MOU (Memorandum of Understanding) between CDMO and empanelled doctor , Dr. Anand Kumar Tyagi , Gokalpuri , the following irregularities have come to notice :-

1. Clause number 05 of the MOU (Memorandum of Understanding) , signed on the 4th day of NOV 2016 , mentions the number of patients as the basis of payment to the empanelled doctor Hence , there is no mention of the rate per patient . However , on scrutiny of payment details , the rate comes to Rs. 30/= per patient .

HOO may provide the copy of approval of the rate mentioned above along with its applicability.

2. Clause 8 of MOU stipulates “ If an empanelled doctor is found absent on more than three consecutive work days or on twelve days over the entire one year pilot project , the empanelment may be cancelled and decision of CDMO shall be final in the matter .” However , there is no mention of this kind of case . HOO may clarify whether there is any case under the clause given above . Further , HOO may provide the mechanism to check the attendance of doctors .

3. As per clause 18 , the empanelled doctor shall maintain a register for the OPD registration of the patients till such time , the tab is provided to him / her . Such registers may be provided to audit by HOO for cross checking of the figures of OPD registration so that authenticity of such figures may be established as the payment has to made based on such figures.

[Signature]

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4. As per clause 19, the empanelled doctor shall also keep a register for the patients to report their satisfaction level or complaints. Such registers may also be provided to audit by HOO.

5. The OPD registration figures in r/o the west Ghonda AAMC & Ganga Vihar AAMC for the period 21.08.2017 to 20.09.2017 differs as reported by concerned doctor & helper of AAMC :---

Name of the Doctor	OPD Registration figures as per doctor	Name of the helper	OPD Registration figures as per helper	AAMC Address
Dr. Ramesh Kumar Mundra	3413	Rishipal Singh	3479	west Ghonda AAMC
Dr. Pratesh Pandey	4146	Aarti	4269	Ganga Vihar AAMC

HOO may clarify the discrepancies mentioned above and compliance may be reported to audit.

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18/12/2017

Para No.10:- Unutilized Fund under Various Heads of Accounts

(Refer Memo No.27 Dated: 18/12/2017)

As per rule 59 of GFR 2017, Head of Department or Controlling Officer shall be in a position to estimate the likely savings or excesses and to regularize them in accordance with the instructions laid down in Rule 62.

The said rule position has not been adhered to in respect of the following Major Head of Accounts:-


S. No.	Head of Account	Budget allotted (In Rs.)	Expenditure Incurred (In Rs.)	Saving (In Rs.)	Saving (In %)
2016-17 (PLAN)					
1	22100178980013 (O.E.)	25,00,000	15,11,147	988853	40%
2	22100178980014 (RRT)	12,00,000	633000	567000	48%
3	221001001980006 (MT)	1,00,000	20535	79465	80%
2015-16 (NON-PLAN)					
4	221001001980011 (DTE)	10,000	0	10,000	100%
5	221001110900003 (OTA)	15,000	0	15,000	100%
6	221001110900011 (DTE)	30,000	0	30,000	100%
7	221001110900014 (RRT)	13,00,000	3,60,366	9,39,634	73%
2015-16 (PLAN)					
8	221001001980026 (ADVT)	2,00,000	0	2,00,000	100%
2014-15 (NON-PLAN)					
9	A-1(1)(1)(1)(4) (DTE)	10,000	0	10,000	100%
10	A-1(1)(1)(1)(18) (M.T)	1,50,000	96,529	53,471	64%
11	A-1(1)(7)(2)(1) (SALARY)	3,50,000	0	3,50,000	100%
12	A-1(1)(7)(2)(7) (M.T)	10,000	0	10,000	100%
13	A-1(1)(4)(1)(6) RRT	75,000	0	75,000	100%
2013-14 (NON-PLAN)					
14	A-1(1)(4)(1)(3) DTE	1,40,000	59,657	80,343	58%



15	A-1(1)(5)(3)(1) SALARY	1,35,000	70,453	64,547	47%
16	A-1(1)(5)(3)(1) SALARY	7,00,000	0	7,00,000	100%
2012-13 (NON-PLAN)					
17	A-1(1)(1)(1)(13)	24,000	3,894	20,106	84%

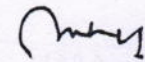
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HOO is requested to explain the reason for huge saving under the Heads mentioned above.


(H. D. KANSWAL)
I.A.O
AUDIT PARTY NO.XXII

(SANDEEP BUDHIRAJA)
A.A.O
(on UTCS Tag.)

discussed with IAO Party No 22


20.11.17

Head of Office
O/o CDMO (NED), DHS
Govt. of NCT of Delhi

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12/12

TEST AUDIT NOTES


TAN NO.1:- Verification of Service after 18 year under Rule 32 of the CCS Pension rule

(Refer Memo No.4Dt. 07/12/2017)

Rule 32 of the CCS (Pension) rule, since amended after December, 2012 provides for issuing of certificate in Form 24 by the Head of office in consultation with the Account Officer after completion of 18 year of service and again 5 year before the date of retirement of an employee. Om No. 1/9/2013-P&PW (E) dated 16-09-2015 of Govt. of India Ministry of Personnel, Public Grievance and Pension, Department of Pension and Pensioner welfare further provides that verification done under this rule shall be treated as final and shall not be reopened except when necessitated by a subsequent change in the rules and orders governing the conditions under which the service qualifies for pension.

The detail of the employees is given as under where the rule position mentioned above has not been adhered to: ---

S. No	Name of the Employees with designation	Date of Joining Govt. Service	Length of Service on date of Memo
1.	Sh. Anil Kumar, AAO	03/03/1997	20 Years, 8 Months Approximately
2.	Smt. Savita Sharma, S.A.	13/02/1996	21 Years, 9 Months Approximately
3.	Sh. Prem Ballabh, LDC	17/06/1980	37 Years, 5 Months Approximately
4.	Dr. R. K. Sehgal, CDMO (SAG)	29/07/1986	31 Years, 4 Months Approximately
5.	Dr. D. R. Gupta, CMO	17/06/1989	28 Years, 5 Months Approximately
6.	Sh. Shama Mehto, Lab Asstt.	16/02/1987	30 Years Approximately



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7.	Sh. Virender Singh, Lab Asstt.	03/05/1997	20 Years, 9 Months Approximately
8.	Sh. Sushil Kumar, Lab Asstt.	10/03/1997	20 Years, 8 Months Approximately

HOO may take necessary steps for issuance of certificate in respect of above said officers/officials and also in respect of other similar cases under Rule 32 of the CCS (Pension) Rules, under intimation to Audit.



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TAN No.2:- Discrepancies in maintenance of Stock Registers (Consumable and Non-Consumables).

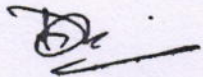
(Refer Memo No.5Dt. 07/12/2017)

During test check of stock registers, it has been found that:-

1. Following stock registers have been provided to audit:-
 - a) Non-Consumable items II (year 2010-11).
 - b) Consumable items 2010-11 to 2014-15.
 - c) Consumable items 2015-16.
 - d) Stock Register- Rule Books, I/Card 2014-15.

In the stock register as mentioned at S. No. "D" above, it has not been indicated whether the stock register is for consumable items or for Non-Consumable items. Further, as per above stock register, columns relating to Bill No. , Receipt and issue have not been filled/ not mentioned in proper columns. In addition to above, as per Stock Register (Non-Consumable II, Year 2010-11), it is found that one digital copier with printer, purchased on 25/04/2016, has been entered in the above stock register at page 3 whereas "FRSR Part-II," purchased earlier i.e. on 27/11/2014 has been entered at page-I in stock register 2014-15. Hence, it appears that stock registers have not been maintained properly. Further, stock register 2014-15, mentioned at 'D' above, has been maintained whereas there are sufficient pages in the stock register (Non-Consumable) II (year 2010-11). Hence, the necessity of preparing the same is not understood. In addition to above, swamy's books have been entered at page-2 in Non-Consumable (II) Register 2010-11 and there are only three entries at page 2 but seprate stock register for books has been maintained under the title "stock register rule books, I/Card 2014-15". Reason for the same may be elucidated to audit.

Similarly, Towel big, being consumable article was required to be entered in consumable stock register, whereas the same has been entered in Non-Consumable stock register at Page-10.



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note

2. Mandatory page counting certificate is not available in above stock registers.

3. At page 27 of Non-consumable register II, there is an entry of receiving back damaged P.C., CPU & Keyboard from Accounts Branch but number of the same and balance items in stock have not been shown. There are cuttings in columns of issue and balance items at page 55 of consumable register 2015-16. Hence, it is not clear whether 4 numbers of liquid soap/Hand wash were issued or 20 and whether balance of above item is 28 or 48, since cutting have not been attested. Similarly, cuttings at page 293 of consumable. Register 2014-2015 and at page 383 in stock register for 2015-16 have not been attested.

Head of Office may clarity/rectify the above.



TAN NO.3:- Regarding discrepancies in Service Books

(Refer Memo No: 18 Dated: 14/12/2017)

On scrutiny of Service Books provided to Audit, the following discrepancies have been found:-

S. No.	Name of Employee with reference	Discrepancies pointed out
1	Dr. Hem Prakash, CMO (SAG)	Medical & Police verification entry not found in Service Book.
2	Dr. R. K. Sehgal, CDMO	1. Entry regarding Medical & Police verification not found in Service Book. 2. Leave entry as on 31.12.2015 not signed by Head of Office and leave account for the period 01.01.2016 to till date not completed.
3	Sh. Kasim Khan, Nursing Orderly	1. Service verification for the period 01.07.2014 to 30.06.2015 not signed by Head of Office. 2. Fluid applied on leave account at Page No.112 and same has not been attested.
4	Sh. Bharav Dutt, Nursing Orderly	Cuttings at Page No.15, 17, 24 have not been attested.
5	Sh. Raghu Kumar, Nursing Orderly	Fluid has been applied on leave account for the period 01-07-2014 to 30-06-2015 but not attested.
6	Sh. Virender Singh, Lab Asstt.	Leave entry for the period 01.01.2016 till date not available.
7	Sh. Shama Mehto, Lab Asstt.	Leave entry for the period 01.01.2016 till date not completed.
8	Sh. Prem Ballabh, LDC	Entries at page No.11 in Service Book have been erased and not attested.
9	Sh. Azad Nagar, Dresser	Service verification for the period 10.03.2004 to 28.02.2005 not done in service book.
10	Dr. Sandeep Saini, Medical Officer	There is no entry of verification of character and antecedents in the service book. Cuttings at entries made at Page No.23 in the Service Book have not been attested.

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etc

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		Service verification not done after 30/06/2015. Leave due, not credited after 31/12/2016
11	Dr. Satish Chandra, ACDMO	As per attendance register Dr. Satish Chandra, ACDMO was on CL on 01/06/2017 and on EL from 05/06/2017. Column for 02/06/2017 is blank and 03/06/2017 & 04/06/2017 were holidays being Saturday and Sunday. It may therefore, be clarified how C.L has been clubbed with earned leave whereas as per rules CL cannot be combined with EL/HPL etc. As such clarification with correcting action relating to EL period is required to be taken as stated above under intimation to audit.



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TAN NO.4:- Nomination for GPF and Retirement benefits not found in Service Books)

(Refer Memo No: 19 Dated: 14/12/2017)

On scrutiny of Service Book Nomination Forms for DCRG, GPF, Insurance, Pension and family details have not been found in respect of following Officers/Officials:-

S. No.	Name of Employees with Designation	Remarks
1	Dr. R. K. Sehgal, Medical Officer	Nomination Form not available in Service Book
2	Dr. Amit Saini, Medical Officer	Nomination Form not available in Service Book
3	Dr. Lalit Kumar, Medical Officer	Nomination Form not available in Service Book
4	Dr. Yogesh Kumar Gupta, Medical Officer	Nomination Form not available in Service Book
5	Dr. Sandeep Saini, Medical Officer	Nomination Form not available in Service Book

Dr.

TAN NO.5:-Leave availed not sanctioned and not debited to Leave Account.

(Refer Memo No.22 Dated:18/12/2017)

During the test check of the Service Books and leave record, it has been found that Earned Leave/Commutated Leave availed by the following Officers/Officials have not been sanctioned/not debited to the Leave Account, which is required as per rules:-

S. No.	Name of the Officer/Official	Nature of Leave, Period, Remarks
1	Smt. Sushma Goel, UDC	E.L 19/10/2015 to 23/10/2015 not sanctioned. Leave for the period 28/03/17 to 31/03/2017 not sanctioned. Commutated Leave for the period 24/05/17 to 25/05/17 not sanctioned.
2	Sh. S. P. Singh, S.O.	E.L for the period 24/04/17 to 28/04/17 have been sanctioned but the same is not in order and required to be modified as the officer was on the CL on 21/04/17, 22/04/2017 and 23/4/17 were holidays being Saturday & Sunday. Hence, EL cannot be combined with CL.
3	Dr. R. K. Sehgal, CDMO	EL for 23/05/17 to 26/05/17 have not been sanctioned. Further, as per Service Book, Leave record has not been maintained after 31/12/15.
4	Sh. Prem Ballabh, LDC	Commutated Leave 1/5/2017 to 2/5/17 not sanctioned. E.L 4/7/17 TO 14/7/17 not sanctioned. Commutated Leave for 24/7/17 to 25/7/17 not sanctioned. As per attendance register leave were availed for 28/9/15 to 30/9/15 but nature of leave has not been mentioned and not debited to leave account
5	Sushma Goel, U.D.C	EL availed for the period 13/7/15 to 24/7/15 but EL deducted in parts i.e. 16/7/15 to 17/7/15 & 20/7/15 to 24/7/15 to save the leave for 18 & 19/7/15 (Saturday & Sunday) which is not in order and required to be rectified.
6	Raj Singh, Driver	03/7/17 to 4/7/17 (EL not sanctioned) Leave record not maintained/completed after 30/06/2015.



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7	Dr. Yogesh Kumar Gupta, M.O.	EL for 23/08/17 to 05/09/17 not sanctioned.
8	Poonam Adhikari, Head Clerk	EL for 09/11/15 to 20/11/15 not sanctioned.



TAN NO.6:-Shortcomings in Bill Register.

(Refer Memo No. 23 Dated: 18/12/2017)

On scrutiny of Bill Register from 2013-14 to 2015-16, following shortcoming have been observed:-

1. Register was not serially numbered.
2. Page counting certificate has not been recorded on the first page of bill register.
3. Column No.-5, 6, 8, and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Column No.10, 11, and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO but the columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
5. Column No. 13, 14, and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled against a number of bills, which is irregular.
6. There are a number of cuttings in the bill register, but these cuttings have not been attested by the DDO, which is irregular.
7. Date of sending of ECS by the PAO has not been found mentioned against bills at various pages. Needful may be done not and shown to audit.
8. Monthly summary regarding submission of bills to PAO on under mentioned performa was not maintained in bill register:-
 - i) Opening balance of bills with PAO.

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- ii) Bills submitted to PAO during the month.
- iii) Bills passed by PAO during the month.
- iv) Closing balance of bills with PAO.

This summary must be maintained after end of each month under attestation of DDO.

Head of Office is advised that rectifications of the above irregularities may be made

and shown to audit.



TAN NO.7:- Child care leave not updated in Service Book

(Refer Memo No.28 Dated:18/12/2017)

During scrutiny of leave record it has been found that:-

- 1) Name & Designation of the official has not been written in the performa for maintaining CCL in respect of Smt. Cincy Johnson, ANM & other official who availed CCL.
- 2) CCL account of Smt. Cincy Johnson, ANM has not been completed as the remained on CCL for 01/01/2012 to 05/01/2012 but the same has not been sanctioned & leave not entered in CCL Account.

Head of Office is requested to ensure proper maintenance of CCL Account as per rules.



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TAN NO.8:- Discrepancies in Stock Register/Indent Book of Dispensaries

(Refer Memo No.29 Dated:18/12/2017)

During test check of audit, the following discrepancies have been noticed in the stock registers and indent books of DGD, Yamuna Vihar, Delhi:-

1. Page counting certificate is not available/not signed in the stock registers.
2. Physical verification of stock is not found in the following stock registers

Stock Register 1: 2014-15

Stock Register 1: 2011-12

Stock Register 1: 2012-13

Stock Register 1: 2016-17


Stock Register 2: 2016-17


Stock Register 2: 2014-15

3. In the Indent Book Batch No. and Lot No. have not been mentioned at a number of places i.e. S. No. 3 to 15 Dt.11/02/2016 to 08/09/2016, S. No.3 Dt.08/12/2012, S.No.13 Dt.19/05/2014, S.No.21 Dt.08/09/2014 and S.No.26 Dt.08/08/2014 etc.

The manufacturing date, batch no. and expiry date etc of medicines received from central stores are required to be mentioned in Stock Registers/Indent Books in order to ensure the distribution/issue of medicines with the life time of the items and avoid any stock of the expired items.

It is requested that discrepancies noticed above may please be got rectified and stock registers/indent books may be mentioned properly


(H. D. KANSWAL)
I.A.O
AUDIT PARTY NO.XXII


(SANDEEP BUDHIRAJA)
A.A.O

(on ~~letter~~ Training)

PART II
CURRENT AUDIT REPORT
2017-2018 to 2019-2020.

PARA No. 1

(Ref: Audit Memo No.12, dated 26/02/2021)

Sub : Irregularities in the maintenance of stock records of Medicines

During the check of records of dispensaries under the CDMO (North-East), the following observations are seen:

(A) **JOHRI PUR DISPENSARY**

S.NO.	Dated	NAME OF THE MEDICINE	ENTERED AT (page no.)	Issued through INDENT BOOK(No.)	Entered in STOCK REGISTER(No.)
1.	08/11/17	Clotimazoie Power 1%	286	800	960
2.	08/11/17	Gentamicin Ear drops	314	20	--
3.	08/11/17	Multivitamin	333	120	--
4.	06/04/18	Paracetamol	306	48000	--
5.	24/01/2018	Hand Wash	136	20	10

(B) **SHIV VIHAR DISPENSARY**

S.NO.	Dated	NAME OF THE MEDICINE	ENTERED AT (page no.)	Issued through INDENT BOOK(No.)	Entered in STOCK REGISTER(No.)
1.	14/01/19	Tab. Diclowin	135	5600	4600
2.	19/07/19	O/C Micanazole	213	100	--
3.	19/07/19	OPD Slip	35	100	--
4.	27/8/19	Bandage Roll	04	10	--
5.	27/8/19	Face Mask	20	300	--
6.	27/8/19	Harpic	27	10	--
7.	27/8/19	Cap. Cephalexin 250mg	87	700	--

Reasons for this may be elucidated to the audit. Similarly, the stock registers of other dispensaries may be rechecked.



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PART-III
TEST AUDIT NOTE

TAN-I(A)

(Ref: Audit Memo No.04, dated 23/02/2021)

Subject : Irregularities in the verification of Service of the officials

During the test check of Service Books, it is observed that the Service of Dr. Sandeep Gautam, C.M.O. has been verified by the H.O.S, CDMO, at his end only without the verification by the concerned PAY & ACCOUNTS OFFICE.

This is not in ORDER and NOT ADMISSIBLE.

TAN-I(B)


(Ref: Audit Memo No.05, dated 23/02/2021)

Subject : Discrepancies in maintenance of Service Books

On perusal of Service Book of staff of Office of the C.D.M.O(North-East),**Delhi-95**

- 1) It has been found that **entry of Aadhaar Number** has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.
- 2) 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 format to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of the teachers completing 18 years of qualifying service or 5 years before their retirement after verification of service from the concerned PAO.
- 3) **Nomination Papers in r/o PENSION/ RETIREMENT GRATUITY/G.P.F** have not been found in affixed/recorded in maximum Service-Books.

The above requirement may be completed shown to the next audit at the earliest.



TAN-II

(Ref: Audit Memo No.06, dated 23/02/2021)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of the unit for the period from 2017-18 to 2019-20, following shortcomings have been observed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like Designation, pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. For income of employee, there is no entry regarding salary drawn in previous office for calculating income tax has been made.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Details of contractual staff has not recorded in the PBR.
6. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
7. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
8. GAR-18, Abstract of Pay bill is not prepared.
9. Totaling of figures in the PBR has not been made.
10. Index page at the beginning of the PBR is not prepared.
11. Various enteries like the BONUS/UNIFORM Allowance/ D.A. Arrear are not being made.

Reasons for above discrepancies may be elucidated to Audit.



**Current Audit Report
(2020-2023)
PART-II**

During the course of current audit, 44 audit memos were issued including 32 record memos & 12 observation memos, highlighting various irregularities with a recovery of Rs.83,822/-. All 12 observation memos and one Reminder have been converted into 05 paras and 07 TANs. One Reminder has been converted into NPR-Para No.05. The details are as under:

Summary of Memos in the Audit period of 2020-2023

(Amount in Rupees)

Audit Obs. Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
01	Irregularities in maintenance of Pay Bill Registers (PBRs)	-	-	-	-	TAN 01
02	Delay in deposit of cash amount received on behalf of the Government	-	-	-	-	Para-01
03	Improper maintenance of Cash and Cash Book	-	-	-	-	TAN 02
04	Non surrender of savings	-	-	-	-	Para-02
05	Rush of Expenditure	-	-	-	-	TAN 03
06	Improper maintenance of Services Books	-	-	-	-	TAN 04
07	Irregularities in maintenance /updaton of Income Tax Record	-	-	-	-	Para-03
08	Recovery of Rs.83,822/- on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance	83,822	-	-	83,822	Para-04
09	Irregularities in maintenance of Bill registers for the period 2020-21 to 2022-23	-	-	-	-	TAN 05
10	Deficiency in Paid Bills/vouchers	-	-	-	-	TAN 06
11	Details of condemnation of unserviceable items	-	-	-	-	Dropped on the basis of reply submitted
12	Short comings in maintenance of Stock-Registers (Consumable & Non-consumable.	-	-	-	-	TAN 07
Reminder-II	Non-Production of Records	-	-	-	-	Para-05
Letter No.1	Letter dt 28.07.2023 to PAO-08 for verification of remittances	-	-	-	-	Verified by PAO-08
	Total	83,822			83,822	

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The Internal Audit Report has been prepared on the basis of information/records furnished and made available to Audit by the office of the **CDMO (North East), GNCT of Delhi, Dilshad Garden, Delhi** for the period 2020-21 to 2022-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

[Handwritten Signature]

Inspecting Audit Officer
Audit Party No. IX

PART II**CURRENT AUDIT REPORT (2020-21 to 2022-23)****PARA No.01 (Ref: Audit Observation Memo No.02, dated 31.07.2023)**

Sub : Delay in deposit of cash amount received on behalf of the Government

As per GFR Rule 07, all money received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay.

Test check scrutiny of relevant record TR-V (GAR 06)/Challans and Cash Book provided to audit in respect of receipts made by the Office of the CDMO (North East) following amounts were found received on different dates and deposited into government account with a gap ranging from 03 days to 41 days. In view of the irregular maintenance of cash book, Depositing cash/cheque with a gap ranging from 03 days to 41 days and non-issue of TR-5, audit could not check / confirm the actual dates of receipt and depositing the same into Government Account.

Some of the entries are shown below:-

S.No.	TR-5 (GAR-06) no. & date	Amount (in Rupees)	Challan No. & Date of Deposit
1	18 & 19, 20.07.2020	27,000/-	No challan available as per record provided
2	20, 28.07.2020 Signed on 06.08.2020	10/-	02, 24.08.2020
3	21, 11.02.2021 signed on 01.03.2021	30,000/-	05, 11.02.2021
4	23, 03.02.2021 signed on 01.03.2021	1,76,552/-	03, 03.02.2021
5	24, 03.02.2021 signed on 01.03.2021	1,33,498/-	04, 03.02.2021
6	(No TR-V available)	6,000/-	Challan No.14 dated 30.03.2021, refund of LTC Advance
7	37, 13.07.2021	78,000/-	16, 09.07.2021 Amount has been deposited through challan prior to issuance of TR-V (GAR -06)
8	38, 29.10.2021 Rs.100/- 40, 03.12.2021 Rs.900/-	1,000/-	19, 09.12.2021
9	39, 02.11.2021	30,000/-	18, 13.10.2021 Amount has been deposited through challan prior to issuance of TR-V (GAR -06)
10	42, 28.01.2022	700/-	21, 25.02.2022
11	43, 28.02.2022	500/-	22, 10.03.2022
12	44, 06.04.2022	800/-	23, 11.04.2022
13	45, 30.05.2022	491/-	24, 09.06.2022
14	48, 20.09.2022	4,600/-	27, 29.09.2022
15	50, 29.11.2022	700/-	29, 09.12.2022
16	51, 12.12.2022	3,850/-	30, 15.12.2022
17	53, 14.02.2023	10/-	32, 01.03.2023

The office of CDMO (North East) submitted reply dated 03.08.2023 which is not tenable. Above facts and figures could not be confirmed and reasons for the lapses on the part of the Office of CDMO (North East) may be provided to audit along with documentary support. All such cases/ instances where significant delay is there in depositing of government moneys may be verified / reviewed under intimation to audit.

pg 43 Reply file
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PARA No.02(Ref: Audit Observation Memo No.04, dated 31.07.2023)**Sub: Non surrender of savings**

As per Rule62(2) of GFR 2017 that the saving as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future expenses.

During test check scrutiny of the record provided to Audit, it was observed that there was huge savings but not surrendered to the Government upto the end of the relevant financial year as details below :-

2021-21 (in Rupees)

S.NO.	Head of Account	Budget /REAlloted	Total Expenditure	Savings	Saving %
1	221001110900013 Office Exp.	1130000	973435	156565	13.86
2	221001110900014 Rent, Rates & Taxes	2900000	817068	2082932	71.83
3	221001110900011 D.T.E.	50000	32725	17275	34.55
4	221001789980013 Office Exp.	150000	36249	113751	75.83

2021-22 (in Rupees)

S.NO.	Head of Account	Budget /REAlloted	Total Expenditure	Savings	Saving %
1	221001110900013 Office Exp.	1700000	912089	787911	46.35
2	221001110900014 Rent, Rates & Taxes	2800000	1805068	994932	35.53
3	221001110900011 D.T.E.	70000	18974	51026	72.89
4	221001789980013 Office Exp.	250000	140811	109189	43.68

2022-23 (in Rupees)

S.NO.	Head of Account	Budget /REAlloted	Total Expenditure	Savings	Saving %
1	221001110900013 Office Exp.	1200000	950171	249829	20.82
2	221001110900014 Rent, Rates & Taxes	2400000	126410	2273590	94.73
3	221001110900011 D.T.E.	110000	6831	103169	93.79
4	221001789980013 Office Exp.	200000	117995	82005	41.00
5	221006800850013 Office Exp.	82582	0	82582	100

Facts & figures could not be confirmed by the CDMO (North East office). Reasons for non-surrendering of savings/budget may please be elucidated to audit.

PARA No.03 (Ref: Audit Observation Memo No.07, dated 31.07.2023)**SUB : Discrepancies in Income Tax Deduction**

A deduction for exemption of HRA is permissible under Section 10(13A) of the Income Tax Act, in accordance with Rule 2A of the Income Tax Rules if an employee stays in a rented house and gets HRA from the employer.

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

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production of documentary proofs for actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee. The disbursing authority should also check that the address given on Rent Receipts/Rent Agreement with address mentioned in Service records/Books and accordingly allow the HRA rebate.

On test check scrutiny of income tax records provided to audit, it has been observed that documents such as proof of mode of actual payment of rent and ownership proof of the property owner have not been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate the genuineness of the payment of Rent.

Supporting documents for rebate of Income Tax in the following cases were not found attached with the calculation sheet/Form-16 :-

(A)

S.No.	Name & Designation of employee	Financial Year	Rebate for Interest on Housing Loan (in Rs.)	Required Supporting documents not found attached
1.	Dr. Seema Agrawal, Med. Officer	2022-2023	1,83,334/-	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
2.	Ms. Cincy Johnson, ANM	2022-2023	1,75,647/-	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
3.	Ms. Ann Rainu Jose, ANM	2022-23	1,93,399/-	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
4.	Dr. Lalit Kumar, Sr.M.O.	2022-23	1,01,914/-	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
5.	Dr. Vineet Kr. Sahu, M.O.	2022-23	2.00 Lakh	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
6.	Sh. Virender Kumar, Pharmacist	2021-22	1,21,435/-	Final Interest certificate, Permission for Housing Loan, Copy of Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter

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S.No	Name & Designation of employee	Financial Year	Rebate for HRA	Required Supporting documents not found attached
1	Sh. Sandeep Rana, Pharmacist	2022-23	1,07,308/-	Ownership proof, Proof of payment of rent
2	Dr.Yatendra Nath, M.O.	2022-23	1,72,238/-	Ownership proof, Proof of payment of rent
3	Dr. Neeraj Kr. Dubey, M.O.	2022-23	178,238/-	Ownership proof, Proof of payment of rent
4	Dr.Shivam Sharma, M.O.	2022-23	1,93,752/-	Ownership proof, Proof of payment of rent
5	Dr. Praveen Kumar, M.O.	2022-23	1,66,226/-	Ownership proof, Proof of payment of rent
6	Dr. Amit Saini, Sr. M.O.	2020-21 2021-22 2022-23	2,31,826/- 2,45,367/- 2,70,727/-	Ownership proof, Proof of payment of rent

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Sh. Yogesh Kr. Gupta, M.O.	2020-21 2021-22	1,77,852/- 1,84,069/-	Ownership proof, Proof of payment of rent
Dr. Seema Agrawal, M.O.	2020-21	2,14,152/-	Ownership proof, Proof of payment of rent
Ms. Priya Rathi,	2022-23	83,385/-	Ownership proof, Proof of payment of rent

- Most of the Rent Agreements are for 11 months but rebate for HRA has been given for 12 month (full year)
- No calculation sheet/statement in respect of HRA rebate provided to Audit.

Above facts and figures could not be confirmed by the office of CDMO (North East). Necessary calculations of Income Tax could not be made in the absence of relevant documents with the Form-16 and calculation sheet provided to Audit. In view of the above, the Office of CDMO may take necessary action immediately to review, re-calculate Income Tax year-wise from 2018-19 to 2020-21 after considering all available and non-available documents pertaining to rebate/exemption allowed under Income Tax Rules.

PARA No.04 (Ref: Audit Observation Memo No.08, dated 03.08.2023)

Sub: Recovery of Rs.83,822/- on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance

During the test check scrutiny of Attendance Records the office of CDMO (North East), GNCTD, Delhi, for the Audit period 2020-21 to 2022-23, it was observed that the following employees were on Leave for full month and were paid full Transport Allowance/PTCA/Nursing Allowance/Dress Allowance. The details are as under:

S. No.	Name of Employee	Period / Nature of Leave	TSPT. Allow	PCA/ Allow.	Nsg.	Dress Allow.	Recovery (in rupees)
1	Ms. Rashmi Chandra, ANM	April-2020 (E. Leave)	4212				4212
2	Ms. Tulsi, PHNO	Dec.2021	4716		--	--	
	22.11.21 to 20.05.22 (Maternity Leave)	Jan 2022 (21.1.22 to 31.01.22 not admissible after 60 days)	--		4645	1800	
		March 2022	4716		--	--	
		Total	9432		4645	1800	15877

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3	Ms. Shweta, ANM 22.03.22 to 17.09.22 (Maternity Leave)	April 2022	4824	--	1800	
		May 2022 (21.05.2022 to 31.05.2022 not admissible after 60 days)	4824	4645	1800	
				(7200-2555 Excess paid)		
		June 2022	4824	7200	1800	
		July 2022	4968	7200	1800	
		Aug. 2022	4968	7200	1800	
		Sep. 2022 (01.09.2022 to 17.09.2022)	--	4080	--	
		Total	24408	30325	9000	63733
					Total	83822

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

The above facts & figures could not be confirmed to audit and Corrective action, if any by way of recovery of overpayment, after due verification of facts and figures, was also not provided to audit with duly authenticated copies of relevant documentary proofs.

In view of the above, the above amounts of overpayment of abovementioned allowance amounting Rs.83,822/- may be recovered from the Government Servant concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned.

PARA No. 05 (Ref: REMINDER-II, dated 01.08.2023)

Sub:- Non-Production of Records.

Following records are not provided to Audit for the Audit period :-

- Tender files/Agreements/Purchase files/Work Order Register, if any
- Files for services outsourced for Sanitation/Security/Housekeeping services/Providing Data Entry Operator/Any other services outsourced
- Grant-in-aid files with Utilization Certificate, if any, and other detail
- **REGISTERS:** Acquaintance Roll, Property, T.R.-5 Stock, Attendance Registers, Long term/Short term Advance, Photocopier, Security/EMD Register, Penalty Register
- Files related to "Mohalla Clinics", Hiring of Buildings for "Mohalla Clinics" and engagement of contractual staff at Mohalla Clinics falling under the jurisdiction of CDMO (North East).
- All Advertisement files
- No. of court cases filed, settled and pending as on date along with relevant files and copies of judgment thereof.
- Replies to old outstanding Audit paras
- Records/ files of AMC of computers, Photostat machines, intercoms etc.
- Copies of various Agreements/Contracts entered by the Department in respect of various services/supplies of materials/manpower for the Audit period;
- List of employees who have been provided mobile / landline facility /CUG alongwithreimbursement files as per record memo no.17
- List of Obsolete / unserviceable / condemned items lying in store.

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CDMO (North East), Dilshad Garden Delhi

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- Following Details/record Of Aam Admi Mohalla Clinics :-
 1. Details of Allowances/Incentives etc. being paid to all Levels & Categories of employees - Regular, Contractual, Outsourced etc. in respect of AAMC;
 2. Copies of orders in respect of all the allowances/incentives etc. being paid to employees in respect of AAMC with due authentication.
 3. Records/Files for payment of Lab Investigation Services to various Agencies
 4. Copies of Agreements with abovementioned Lab Investigation Agencies.
- Following Details as per record memo no.24 :-
 1. Allowances/Incentives etc. being paid to all Levels & Categories of employees - Regular, Contractual, Outsourced etc of office of CDMO & Dispensaries;
 2. Copies of orders in respect of all the allowances/incentives etc. being paid to employees.
 3. Details of Recoveries made on account of overpayment of Pay & Allowances, if any, along with reasons.
- Details of Machinery/office equipment purchased/installed/under AMC (CMC) during 2020-23

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(TRAPTI JAUHARI)
Inspecting Audit Officer
Audit Party No. IX

PART-III
TEST AUDIT NOTE

TAN No. 01(Ref: Audit Observation Memo No. 01dated 27.07.2023)

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

During the test check scrutiny of the PBRs provided to audit by the office of CDMO (North East), Govt. of NCT of Delhi, Dilshad Garden, Delhi for the period 2020-2023, following irregularities/ lapses have been observed:-

1. Past information/details of employees who have been transferred into the unit viz., O/O CDMO (North East) (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. Information about the employees who have been transferred out of the Unit has also not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR for ready reference;
2. The mandatory page counting certificate was not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned;
3. Post Sanction Details like Sanction Order No., date, whether Permanent post, Temporary Post etc. not found in PBR anywhere.
4. In terms of Para 10(m) of the Govt. of India, Ministry of Finances O.M. No. F. No. 1(7)/(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, separate Pay Bill Register should be maintained in r/o Govt. Servants joining Govt. Services on or after 01/01/2004, which is not found maintained separately;
5. Monthly entries of Pay & allowances entered in PBRs have never been signed by DDO;
6. Abstract of Pay and other Bills in form GAR-18 has not been signed/authenticated in any of the PBRs;
7. Total of each column which is required for calculation of Income Tax of each of the Government Servant was also not found done at the last line of each page (at the bottom) for respective period;
8. Details/Particulars of Payment of Retirement Benefits, like DCRG, CVP, EL Encashment, etc., are not found entered in P.B.R folios in respect of Government Servants on their Retirement;
9. GPF advances/withdrawal, short term & long term advances not entered in PBR.
10. Several cuttings/over-writings made in the PBR have not been attested by the DDO;
The above shortcomings may be rectified and shown to the next audit.

TAN No. 02(Ref: Audit Observation Memo No. 03, dated 31.07.2023)

Sub : Improper maintenance of Cash and Cash Book

Test check scrutiny of cash book as provided to audit by the Office of the CDMO (North East) for the year 2020-2023 revealed the following irregularities / lapses:-

1. As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book." But Monthly cash balance certificate has never been given as per prescribed certificate and Physical verification of Cash balance has never been done by the Head of Office nor had ever countersigned said entries or Certificates;



2. As per Receipt & Payments Rules, 1983, Rule-13 , "Every HOO/HoS should maintain a Cash Book in Form GAR-03 and all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of the Office/School in token of check" but in most of the cases entries have not been entered as soon as occur.
3. No entry of Handover & Takeover of Charge of DDO has been found;
4. Any of the Entries of Handover/Takeover of charge of DDO has never been countersigned by the Head of Office concerned in Cash Book.
5. Handing over and taking over entries have not been mentioned in cash book and not verified by competent authority.
6. Cash book are not found maintained properly as the dates are not found entered properly, From November 2022 to March 2022 date against entries in cash book not mentioned.
7. Narration of the entries (description of cash/cheque received) not mentioned in some of the entries.
8. Challans provided to Audit without supporting enclosures due to which amounts deposited could not be verified by Audit.
9. Individual entries have not been signed by the DDO;
10. Numbers of Cuttings found unattested.
11. Fidelity Bond as submitted by the Cashier, is not provided to Audit

The office of CDMO (North East) submitted a reply dated nil in this regard stating that corrections have been done as per audit observation but Cash Book with corrections was not provided for verification. Same may be shown to next Audit.

TAN No. 03(Ref: Audit Observation Memo No. 05, dated 31.07.2023)

Sub: Rush of Expenditure

According to Government of India's Decision, Rule 62(3) of General financial rules, 2017, rush of expenditure particularly in the closing months of financial Year, shall be regarded as a breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry, Govt. of India, has already sensitized all administrative head that rush of expenditure in the year end must be strictly avoided. As per extant guidelines, the last quarter expenditure must be limited to actual procurement of goods and services and reimbursement of expenditure already occurred. Ministry of Finance's instructions restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

During the test check of Reconciliation statement for the month of March-2021, March-2022 & March-2023 provided to Audit, the budget allocation & actual expenditure of CDMO (North East), Govt. of N.C.T. of Delhi, Dilshad Garden, Delhi for the period 2020-2021 to 2022-2023 in the following heads was as under :-

Financial year 2021-22				
Head of Account	Budget Estimates	Expenditure during March-2020	Total Expenditure	%age of expenditure in March
221001110900013 Office Exp.	1700000	183342	912089	20.10

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Financial year 2022-23

Head of Account	Budget Estimates	Expenditure during March-2020	Total Expenditure	%age of expenditure in March
221001789980013 Office Exp.	200000	30225	117995	25.62

As per details given in the above Tables above, It was observed that the office has incurred maximum expenditure under different Heads ranging from 20% to 25% in the month of March of two financial years i.e. 2021-22 and 2022-23 which is in violation of Rule 62 (G.I.D.) of GFR.

Reasons for above discrepancies may be elucidated to Audit with documentary proof.

TAN No. 04(Ref: Audit Observation Memo No. 06, dated 03.08.2023)**Sub: Improper maintenance of Services Books.**

During the test check scrutiny of the Service Books provided by the office of the CDMO (North East), Dilshad Garden, Delhi for the audit period 2020-2023 to audit, the following discrepancies have been observed by Audit :-

- 1) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, in some of the cases the photographs are not affixed or very old.
- 2) **Aadhaar Number:** In some of the cases, it has been found that entry of Aadhaar Number has not been made in the Service Book of 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.
- 3) Nominations in some of the cases in r/o DCRG, GPF, UTGEIS, Form-3/Family Details either not found in Service Books or not updated with reference to D.O.B, Date of starting of livelihood, Marriage etc.
- 4) Leave Accounts in some of the Service Books have not been maintained properly and updated.
- 5) Medical Fitness and Police Verification entries has not been found in some of the cases.
- 6) Re-attestation - The particulars of each government servant at the first page of service book should be re-attested from time to time whenever there is a change in details, with dated signature by the HOO/DDO. But the same was not complied with;
- 7) Verification and communication of qualifying service - As per rule 32(1) of CCS Pension Rules, The Head of Office in consultation with the Accounts Officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 years before the date of retirement of an employee. Further, the verification done under this rule shall be treated as final and shall not be re-opened except under certain conditions. The service verification certificate should invariably be issued to the govt. servant in the prescribed proforma;
- 8) SR-202 of FRSR(Part-I) General Rules, stipulates that Service Book is to be shown to the official every year and his/her signature obtained in token of his/her perusal. But the same was not found in most of the cases;
- 9) As per GFR Rule 288(2) the service book of all Government servants shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the government servant for safe custody as indicated below :- (i) To the existing employees - within six months of the date on which these rules become effective, if not already given. (ii) To new appointees - within one month of the date of appointment;

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

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

TAN No. 05 (Ref: Audit Observation Memo No. 09, dated 03.08.2023)

Sub: - Irregularities in maintenance of Bill registers for the period 2020-21 to 2022-23

During the test check of the PBRs pertaining to audit period maintained by CDMO (North East), Govt. of N.C.T of Delhi, Dilshad Garden, Delhi, following irregularities/ lapses have been observed:-

1. Page counting certificate has not been recorded on the first page of Bill Registers. Page numbering was also not done in the Bill Registers for the same period.
2. D.D.O. has never signed on any entry of the Bill Register;
3. Col. 2 "Particulars of Bill"-incomplete details found.
4. Col. 10,11 and 12 of the Bill Registers indicate the cheque No./date received against the Bill presented to the PAO and which must be attested by the DDO in Col. 12. But most of these columns were found blank;
5. Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office but the same have never been completed/signed by the DDO in respect of any of the financial years under audit period;
6. There were number of cuttings and overwriting, cancelled bills found in the Bill registers, but have never been attested by the DDO nor any reasons given for cancellation of Bills;
7. The details of Bill summary at the end of the month have not been given.

The above irregularities may be rectified and shown to audit.

TAN No. 06 (Ref: Audit Observation Memo No. 10, dated 03.08.2023)

Sub: Deficiency in Paid Bills/vouchers

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

But on test check scrutiny of bills/vouchers provided to Audit it has been observed that no voucher (on all page of vouchers) have been stamped as paid and cancelled in accordance with the aforesaid instructions.

Reasons for the above lapses could not be elucidated to audit. Above shortcomings/discrepancies may be rectified and shown to next audit.

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TAN No. 07 (Ref: Audit Observation Memo No. 12, dated 04.08.2023)

Sub: Short comings in maintenance of Stock-Registers (Consumable & Non-consumable).

Test check scrutiny of the Consumable & Non Consumable Registers of CDMO office and various dispensaries under jurisdiction of CDMO (North East) provided to Audit for audit period, following discrepancies/short comings were observed :-

1. Physical Verification of Fixed- Assets (Non- consumable):-Rule-213(1) of GFR Provides that fixed assets should be verified at least once in a year and the outcome of verifications recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Further Rule 213(3) (iii) provides that-Discrepancies, including shortage, damages and unserviceable goods, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action.

Test check of various stock registers (Non consumable) of CDMO Office and various dispensaries, reveals that physical verification of stock (Non- consumable) has not been carried out by the competent authority during audit period in most of the Dispensaries under CDMO (North East), which is against the provisions of GFR and needs justifications.

2. Medicine Issue Register have not been provided to Audit by some of the Dispensaries/Health Centres.
3. Signature of Medical Officer were not found available in some of the Stock Registers of DGDs during audit period.
4. Expired Register/List of Medicines Expired, List of items written off after condemnation and Handing over/taking over reports were not provided.
5. Cuttings were not attested by the concerned officer/M.O./Incharges.
6. Under Rule 211 of GFR 2017, the Officer-in- charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-23. But test check scrutiny of under mentioned stock registers revealed that registers have not been maintained in proper format as required in GFR-23 in the absence of which actual opening and closing balances could not be worked out.

Reasons for the above lapses could not be elucidated to audit. Above shortcomings/discrepancies may be rectified and shown to next audit.

JH

Jauhari
(TRAPTI JAUHARI)
Inspecting Audit Officer
Audit Party No. IX