

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

Sub:- IAR in respect of the Accounts of CDMO(New Delhi), Nangal Raya, New Delhi for the period 2019-20 to 2021-22.

INTRODUCTION:-

Test Audit on the accounts of CDMO(New Delhi), Nangal Raya, New Delhi for the period 2019-20 to 2021-22 was conducted by field Audit Party No. 30, comprising of Shri Sanjeev Kumar Kakria,IAO, Sh. Praveen Kumar, AAO and Sh. Mohit Kumar,DEO. The audit was conducted w.e.f. 20.04.2022 to 06-05-2022(12 working days).

AIMS AND OBJECTIVES

Allopathic dispensaries and AAMC are working under the control of CDMO, New Delhi where outdoor patients are getting medical treatment.

H.O.O

The following officers have served as HOO during 2019-22.

S. No	Name of the officer	Designation	Period
1.	Dr. Ashok Jamrani	CDMO	2019-2020
2.	Dr.Parveen Bala	CDMO	2020-2021
3.	Dr.Parveen Bala	CDMO	2021-2022

DDO

The following officers have served as DDO during 2019-22.

S. No	Name of the officer	Designation	Period
1.	Dr.Parveen Bala	CMO	2019-2020
2.	Mrs.Pooja Rani Bhatia	AAO	2020-2021
3.	Mrs. R. Seethalaxmi	AAO	2021-2022

Cashier

The following officers have served as Cashier during 2019-22.

S. No	Name of the officer	Designation	Period
1.	Mrs. Thresia Martin Xavier	PHNO	2019-2020
2.	Mrs. Thresia Martin Xavier	PHNO	2020-2021
3.	Mrs. Thresia Martin Xavier	PHNO	2021-2022

Budget Allocation and Expenditure for the year 2019-22

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2019-2020	-	-	175268000	172672889
2020-2021	-	-	185150000	183241983
2021-2022	-	-	203543000	201503064

Statutory Audit:-

Statutory audit of CDMO(New Delhi), Nangal Raya, New Delhi has not been conducted by AG (Audit) Delhi .

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	50	41	09
2.	Group B	07	07	-
3.	Group C	186	103	83
	Total	243	151	92

Maintenance of Records:-

The maintenance of records CDMO(New Delhi), Nangal Raya, New Delhi for the Period 2019-22 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 06 audit para's involving recovery of Rs.3,56,056/- outstanding. The Unit has made compliance 03 old paras out of 06 have been settled. Remaining 03 paras has been incorporated in the current audit report.

(A) Detail of old paras

S.N.	Year	Total Para's + TAN	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2014-2016	03	01	6	02(4,5)
2.	2016-2019	03	02	2,3	01(1)
	Total	06	03		03

(B) Details of Old Recovery.

S.No	Year	Total old Recovery	Balance Recovery against Paras(in Rs.)			
			Para No.	Amount recovered	Para no.	Amount
1.	2014-2016	2,88,899/-	04	-	04	2,88,899/-
2	2014-2016	35,179/-	05	-	05	35,179/-
3	2016-2019	6000/-	01	-	01	6000/-
4	2016-2019	21,955/-	02	21,955/-	02	-
5	2016-2019	4023/-	03	4023/-	03	-
Total		3,56,056/-		25,978/-		3,30,078/-

Suresh

Current Audit Report (2019– 22)

During the course of current audit, 11 observation memo's and 14 record memos highlighting various irregularities/short recovery to the tune of Rs. 74808/- were issued out of which Rs. Nil/- has been recovered and Rs. 20724/- dropped on the spot as per the reply of the unit, remaining recovery of Rs. 54084/- has been incorporated in current audit report. The audit memos have been converted into 02 Paras & 04 TANs which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2019-22)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
04	20724/-	-	-	Dropped as per reply of the Unit
06	45660/-	-	45660/-	01
09	8424/-	-	8424/-	01
Total	74808/-	-	54084/-	

The internal audit report has been prepared on the basis of information furnished and made available by CDMO(New Delhi), Nangal Raya, New Delhi The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

(IAO Party - XXX)

PART- I
OLD REPORT

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PART - II
CURRENT AUDIT REPORT
(2013-14 TO 2015-16)

Para No. 1

**(Ref Memo No. 02, 03, 06, 15, 16 and
18dt.17.01.17; 19-01-17; 24-01-17 and 25-01-17)**

Sub:- Excess Payment of Rs. 186087/- due to wrong Pay Fixation of staff.

(a) Excess Payment of Rs. 42558/- due to wrong Pay Fixation.

The scale of Pharmacists as recommended and accepted by Govt. in the VIth Pay Commission as under:-

- | | | | |
|-----------------------|----|------------|------------------|
| 1. The entry Scale | :- | 5200-20200 | Grade Pay 2800/- |
| 2. NFSG after 2 years | :- | 9300-34800 | Grade Pay 4200/- |
| 3. IInd MACP | :- | 9300-34800 | Grade Pay 4600/- |
| 4. IIIrd MACP | :- | 9300-34800 | Grade Pay 4800/- |

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During the test check of Service Book of Mr. Praveen Jain, Pharmacist; it comes into notice that the official was appointed on dt:- 29-02-2000 in the Pay Scale of 4500-125-7000. in old scale. After the recommendation of VI th Pay Commission his pay was first fixed in the Grade Pay of 2800/- and subsequently in the Grade Pay of Rs. 4200/- on 01-01-2006.

As the official was appointed in Feb. 2000 and the NFSG was also granted to him after two years, the second MACP was due on 27-02-2012; whereas the same was granted on 19-02-2010 i.e. two years prior then the tentative date of due.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2010	12510/- + 4600/-	12020/- + 4200/-
01-07-2011	13030/- + 4600/-	12510/- + 4200/-
01-07-2012	13560/- + 4600/-	13540/- + 4600/-
01-07-2013	14110/- + 4600/-	14090/- + 4600/-
01-07-2014	14680/- + 4600/-	14650/- + 4600/-
01-07-2015	15260/- + 4600/-	15230/- + 4600/-

As such there was an overpayment of Rs. 42558/- to the official. The same has to be recovered from the official. Recovery, if any, pertaining to the post audit period may also be recovered.

(b) Excess Payment of Rs. 44318/- due to wrong Pay Fixation.

During the test check of Service Book of Mr. Satpal Chauhan, Pharmacist; it comes into notice that the official was appointed on dt:- 28-03-2000 in the Pay Scale of 4500-125-7000. in old scale. After the recommendation of VI th Pay Commission his pay was first fixed in the Grade Pay of 2800/- and subsequently in the Grade Pay of Rs. 4200/- on 01-01-2006.

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As the official was appointed in March, 2000 and the NFSG was also granted to him after two years, the second MACP was due on 28-03-2012; whereas the same was granted on 28-03-2010 i.e. two years prior then the tentative date of due.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2010	12520/- + 4600/-	12020/- + 4200/-
01-07-2011	13040/- + 4600/-	12510/- + 4200/-
01-07-2012	13570/- + 4600/-	13540/- + 4600/-
01-07-2013	14120/- + 4600/-	14090/- + 4600/-
01-07-2014	14690/- + 4600/-	14650/- + 4600/-
01-07-2015	15270/- + 4600/-	15230/- + 4600/-

As such there was an overpayment of Rs. 44318/- to the official. The same has to be recovered from the official. Recovery, if any pertaining to the post audit period may also be recovered.

(c) Excess Payment of Rs. 42631/- due to wrong Pay Fixation.

During the test check of Service Book of Mr. Manish Arora, Pharmacist; it comes into notice that the official was appointed on dt:- 04-03-2000 in the Pay Scale of 4500-125-7000. in old scale. After the recommendation of VI th Pay Commission his pay was first fixed in the Grade Pay of 2800/- and subsequently in the Grade Pay of Rs. 4200/- on 01-01-2006.

As the official was appointed in March, 2000 and the NFSG was also granted to him after two years, the second MACP was due on 04-03-2012; whereas the same was granted on 04-03-2010 i.e. two years prior then the tentative date of due.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2010	12510/- + 4600/-	12020/- + 4200/-
01-07-2011	13030/- + 4600/-	12510/- + 4200/-
01-07-2012	13560/- + 4600/-	13540/- + 4600/-
01-07-2013	14110/- + 4600/-	14090/- + 4600/-
01-07-2014	14680/- + 4600/-	14650/- + 4600/-
01-07-2015	15260/- + 4600/-	15230/- + 4600/-

As such there was an overpayment of Rs. 42631/- to the official. The same has to be recovered from the official. Recovery, if any pertaining to the post audit period may also be recovered.

(d) Excess Payment of Rs. 18860/- due to wrong Pay Fixation.

During the test check of Service Book of Ms. BabliDhawaria, Dresser; it comes into notice that the official was appointed on dt:- 08-03-2004 as a Nursing Orderly In the Pay Scale of 2550-55-2660-60-3200. in old scale. After the recommendation of VI th Pay Commission her pay was first fixed in the Grade Pay of 1800/-. On 30-03-2012 she was promoted as Dresser in the same Grade Pay i.e. 1800/-. At that time her pay was fixed under FR 22(1)(a)(1) as under :-

1. Pay as on 30-03-12 as N.O. :- Rs. 6780 + 1800
2. Pay arrived after increment in lower scale

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As on 01-07-2012

- 3. Pay arrived after adding notional increment :- Rs. 7040 + 1800
- 4. D.N.I. :- Rs. 7310 + 1800
- 01-07-2013

After completion of 10 years as on 08-03-2014 in the same Grade Pay she was given the benefit of MACP and her pay was fixed in the Grade Pay of 1900/-. At this time her pay was again fixed under FR 22(1)(a)(1) as under :-

- 1. Pay as on 08-03-14 :- Rs. 7590 + 1800
- 2. Pay arrived after increment in lower scale As on 01-07-2014 :- Rs. 7880 + 1800
- 3. Pay arrived after adding notional increment :- Rs. 8170 + 1900
- 4. D.N.I. :- 01-07-2015

As per MACP guide lines any officer/official can not avail the benefit of promotion i.e. financial benefit (fixation of Pay under Fr 22(1)(a)(1)) two times in one period of MACP. In this case the official was granted the benefit of promotion two times i.e. on 01-07-12 and On 01-07-14.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2014	8170/- + 1900/-	7880/- + 1900/-
01-07-2015	8480/- + 1900/-	8180/- + 1900/-

As such there was an overpayment of Rs. 18860/- to the official. The same has to be recovered from the official. Recovery, if any pertaining to the post audit period may also be recovered.

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(e) Excess Payment of Rs. 18860/- due to wrong Pay Fixation.

During the test check of Service Book of Mr. Vinod Kumar, Dresser; it comes into notice that the official was appointed on dt:- 01-02-2005 as a Nursing Orderly in the Pay Scale of 2550-55-2660-60-3200. in old scale. After the recommendation of VI th Pay Commission his pay was first fixed in the Grade Pay of 1800/-. On 29-03-2012 he was promoted as Dresser in the same Grade Pay i.e. 1800/-. At that time his pay was fixed under FR 22(1)(a)(1) as under :-

- 1. Pay as on 29-03-12 as N.O. :- Rs. 6780 + 1800
- 2. Pay arrived after increment in lower scale As on 01-07-2012 :- Rs. 7040 + 1800
- 3. Pay arrived after adding notional increment :- Rs. 7310 + 1800
- 4. D.N.I. :- 01-07-2013

After completion of 10 years as on 23-02-2014 in the same Grade Pay he was given the benefit of MACP and his pay was fixed in the Grade Pay of 1900/-. At this time his pay was again fixed under FR 22(1)(a)(1) as under :-

- 1. Pay as on 23-02-14 :- Rs. 7590 + 1800
- 2. Pay arrived after increment in lower scale As on 01-07-2014 :- Rs. 7880 + 1800
- 3. Pay arrived after adding notional increment :- Rs. 8170 + 1900

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4. D.N.I.

01-07-2015

As per MACP guide lines any officer/official can not avail the benefit of promotion i.e. financial benefit (fixation of Pay under Fr 22(1)(a)(1)) two times in one period of MACP. In this case the official was granted the benefit of promotion two times i.e. on 01-07-12 and On 01-07-14.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2014	8170/- + 1900/-	7880/- + 1900/-
01-07-2015	8480/- + 1900/-	8180/- + 1900/-

As such there was an overpayment of Rs. 18860/- to the official. The same has to be recovered from the official. Recovery, if any pertaining to the post audit period may also be recovered.

(f) Excess Payment of Rs. 18860/- due to wrong Pay Fixation.

During the test checking of Service Books of Mr. Hem Chand, Dresser; it comes into notice that the official was appointed on dt:- 14-02-2004 as a Nursing Orderly in the Pay Scale of 2550-55-2660-60-3200 in old scale. After the recommendation of VI th Pay Commission his pay was first fixed in the Grade Pay of 1800/-. On 27-03-2012 he was promoted as Dresser in the same Grade Pay i.e. 1800/-. At that time his pay was fixed under FR 22(1)(a)(1) as under :-

- 1. Pay as on 27-03-12 as N.O. :- Rs. 6780 + 1800
- 2. Pay arrived after increment in lower scale As on 01-07-2012 :- Rs. 7040 + 1800
- 3. Pay arrived after adding notional increment :- Rs. 7310 + 1800
- 4. D.N.I. :- 01-07-2013

After completion of 10 years as on 14-02-2014 in the same Grade Pay he was given the benefit of MACP and his pay was fixed in the Grade Pay of 1900/-. At this time his pay was again fixed under FR 22(1)(a)(1) as under :-

- 1. Pay as on 14-02-14 :- Rs. 7590 + 1800
- 2. Pay arrived after increment in lower scale As on 01-07-2014 :- Rs. 7880 + 1800
- 3. Pay arrived after adding notional increment :- Rs. 8170 + 1900
- 4. D.N.I. :- 01-07-2015

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As per MACP guide lines any officer/official can not avail the benefit of promotion i.e. financial benefit (fixation of Pay under Fr 22(1)(a)(1)) two times in one period of MACP. In this case the official was granted the benefit of promotion two times i.e. on 01-07-12 and On 01-07-14.

As per audit point of view the pay fixation of the official should be as under:-

Year	Pay as per Service Book	Pay as per Audit point of view
01-07-2014	8170/- + 1900/-	7880/- + 1900/-
01-07-2015	8480/- + 1900/-	8180/- + 1900/-

As such there was an overpayment of Rs. 18860/- to the official. The same has to be recovered from the official. Recovery, if any pertaining to the post audit period may also be recovered. Other similar cases may also be reviewed accordingly.

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Para No.2

(Ref Memo No. 05 and 08
dt. 18.01.17 and 20-01-17)

Sub:- Recovery of Transport All., PCA and Nursing All., amounting Rs. 23106/-.

(a) Recovery of Transport Allowance and PCA amounting to Rs 5382/-

As per TA rule, transport allowance is not admissible to the employees who were absent from duty for the full calendar month due to leave/training/tour, etc. During the test check of Service book & PBR for the audit period 2013-14 to 2015-16, it has been noticed that the payment of Transport allowance has been made to the following officials/officers during her leave period of full calendar month, as per detail given below :-

S.No.	Name of the employee & Designation	Leave Period	Amount Rs.	Remarks
1	Smt. Sunita, L.Asstt.	05-01-15 to 28-03-15	3312-00	Excess payment for the month of Feb.15
		Total	3312.00	

Further it has been found that PCA (Patient care allowance) for the month of Feb. 2015 amounting to Rs. 2070/- has also been paid to Smt. Sunita L. Asstt, which was not admissible.

Department is requested to kindly recover an amount of Rs. 5382/- (3312 + 2070), after due verification, from the officials mentioned above.

(b) Recovery of Transport Allowance and Nur.All. amounting to Rs 17724/-

As per TA rule, transport allowance is not admissible to the employees who were absent from duty for the full calendar month due to leave/training/tour, etc. During the test check of Service book & PBR for the audit period 2013-14 to 2015-16, it has been noticed that the payment of Transport allowance has been made to the following officials/officers during her leave period of full calendar month, as per detail given below

S.No.	Name of the employee & Designation	Leave Period	Amount Rs.	Remarks
1	Smt. Lokesh, A.N.M	25-08-14 to 04-11-14	6624-00	Excess payment for the month of Sep.14 & Oct.14
		Total	6624.00	

Further it has been found that Nursing Allowance and Uniform Allowance for the month of Sep.14 & Oct.14 amounting to Rs. 11100/-(5550 + 5550) has also been paid, which was not admissible.

Department is requested to kindly recover an amount of Rs. 17724/- (6624 +11100), after due verification from the officials mentioned above, and other similar type of the cases may be reviewed at department level.

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Para No.3

(Ref Memo No. 11 and 12
dt. 23.01.17)

Sub:- Excess Payment of LTC amounting to Rs. 95655/-.

(a) Excess Payment of Rs. 11748/- in LTC.

During the checking of Service Books and LTC Bills of Ms. Molly Stephen, it comes into the notice of the undersigned that the official was granted following LTC's during the LTC Block Period of 2010-13:-

- | | |
|---|-------------|
| 1. Home Town LTC Bill/518 Dt:-23/8/2010 | Rs. 14550/- |
| 2. LTC Bill/676 Dt:-30/8/2012 | Rs. 10456/- |
| 3. Home Town LTC Bill/121 Dt:-30/4/2013 | Rs. 11748/- |

As per LTC rules any Officer/Official can take Two Home Town/ One Home Town and One All India LTC during any Block Year of LTC. But in this case the official has availed three LTC in one Block Year i.e. Two Home Town and One All India.

Because of this there was an overpayment of Rs. 11748/- to the official. The same has to be recovered from the official.

(b) Irregularities in payments of LTC Claim amounting to Rs. 83907/-.

As per LTC rules

- Those who are entitled for air travel and travel by air will travel by Air India.
- Tickets should be purchased directly from Airlines booking counter or website or airlines or through authorized travel agents viz. M/s. Balmer Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
- LTC 80 tickets of Air India only to be purchased and the fare paid on the date of booking of ticket has to be reimbursed.
- Relaxation to travel by private airlines to visit J&K while availing LTC is available to all the categories of Govt. employees.
- Air tickets may be purchased directly from airlines or by utilizing the services of authorized travel agents viz. M/s. Balmer Lawrie & company, M/s. Ashoka Travels & Tours and IRCTC only.

While test audit it has been found that Dr. B.S.Rao, has travelled from Delhi to Chennai and back with his wife during 03.06.14 to 16.06.14 by Air India, but it has been found that he booked his tickets through Anand tours and travels; which is a private agent/portal (other than authorized agents) and LTC claim of Rs. 40648/- has been reimbursed to the officer

Further it has been found that an amount of Rs. 43259/- as ten days leave encashment has also been paid to Dr. B.S.Rao.

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CDMO authorities may recover an amount of Rs.83907/- as a cost of ticket and leave encashment from the concerned Dr., after due verification, and other such type of cases may be reviewed at Office level.

~~Para No.4~~ *Para No.1*

(Ref Memo No.24 dt. 27-01-17)

Sub. Service Tax of Rs. 288899/- paid in excess to M/s. Xeam Enterprises.

A clarification issued by the Department of Revenue, Ministry of Finance, Govt. of India, vide notification no. 25/2012-Servive Tax dt. 20.06.2012- The Service Tax on Health Services provided by private Security Agencies, Private Sanitation & Housekeeping services is not liveable w.e.f. 01.07.2012.

The work of providing of N.O. in CDMO ,New Delhi Zone, New Delhi, was awarded to M/s. Xeam Enterprises by the Directorate of Health, while scrutiny of the bills and other related record provided to audit it has been found that while making payment of Rs. 2486485/- (2197586+288899), from May 2014 to Dec. 2015 the service tax of Rs. 288899/- has also been paid to the contactors. Month wise detail of service tax paid is given below:-

Sl.No	Month	Bill Amount	Service tax paid
01	May-2014	112074-00	13852-00
02	Jun-2014	124452-00	15382-00
03	July 2014	123449-00	15258-00
04	Aug-2014	119602-00	14783-00
05	Sep-2014	119612-00	14784-00
06	Dec-2014	248906-00	30764-00
07	Feb-2015	123710-00	15291-00
08	Mar-2015	124453-00	15382-00
09	April-2015	123069-00	15211-00
10	May-2015	124453-00	17423-00
11	June-2015	119267-00	16697-00
12	July-2015	124453-00	17423-00
13	Aug-2015	117093-00	16393-00
14	Sep-2015	120995-00	16939-00
15	Oct-2015	124453-00	17423-00
16	Nov-2015	123761-00	17945-00
17	Dec-2015	123784-00	17949-00
	Total	2197586-00	288899.00

CDMO may recover an amount of Rs. 288899/- from M/s. Xeam Enterprises, service tax paid in excess, or take up the matter with the Service Tax Department through Directorate of Health to recover the amount.

~~Para No.5~~ *Para No.2*

(Ref Memo No.25 dt. 30-01-17)

Sub. Recovery of Value Added Tax amounting to Rs.35179/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in

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appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment for Sanitation services, the VAT-TDS has not been deducted by the Department as detailed below:

No.	SI	Year	Name of firm	Amount paid (Rs)	VAT(TDS) recoverable @ 4%
01		2015-16	M/s. Shivalik House Keeping Services	90797-00	3632-00
02		2015-16	M/s. Shivalik House Keeping Services	250830-00	10033.00
03		2015-16	M/s. Shivalik House Keeping Services.	250124-00	10005-00
04		2015-16	M/s. Shivalik House Keeping Services	287734-00	11509-00
TOTAL				879485.00	35179.00

Department may please recover the VAT (TDS) amounting to Rs. 35179.00 from the vendors as mentioned above and deposit in Govt. account, Further department is requested to review other such type of the cases also at their own level under intimation to audit.

~~Para No. 6~~ Para No. 3

(Ref to memo no 1 & 1(a) dated 13.01.17)

Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. Liveries Record
2. Contingent Advance Register
3. Water/electricity/telephone bill register

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- 4. TR-5 (GAR - VI) register
- 5. Postage Stamp A/C
- 6. Stock Register of Medicines

Settled

Ajay
(Ajay Gupta)
AO/TAO
Party No. 25

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PART - II
CURRENT AUDIT REPORT
(2016-17 TO 2018-19)

Para

Para No. 1

(Ref Memo No. 02, dated 25-01-17)

Sub. Recovery of T.A. Amounting to Rs.6000/-.

During the test-check of PBR it was noticed that Dr. Malvika Pandey, M.O. who was working in this office as Medical Officer was resigned on 5.6.17 but transport allowance was given to her for full month of June'2017 i.e. irregular. Recovery for the same is as under:--

S.N o.	Name	Designation	Date of resignation	TA Drawn	T.A. Due	Excess TA Paid
					A	B
1	Malvika Pandey	Medical Officer	5.6.17	7200	1200	6000
				Total		6000

Department is requested to kindly recover an amount of Rs. 6000/-, after due verification, from the officials mentioned above, and other similar type of the cases may be reviewed at department level.

Para No.2

(Ref Memo No.3 dated 19.8.19)

Sub. Recovery of Excess Salary paid to Sh. Atul Sharma, Junior Radiographer for amounting Rs.21955/-

During the test-check of PBR It was noticed that Sh. Atul Sharma, Junior Radiographer who was working in this office on contract basis has been terminated on 13.9.17 at that time he was drawing basis pay of Rupees 25500/- . During the test check of the Pay Bill it was revealed that the administration branch has forwarded the attendance for the full month as such there was a payment of full month salary to the official i.e. Sep'2017. Recovery for the same is as under:--

Name	Date of termination	Salary drawn	Salary due	Misc recovery pending	Net salary	Excess salary paid
Sh. Atul Sharma, Radiographer	13.9.17	31602	16790	7143	9647	21955

Department is requested to kindly recover an amount of Rs.21955./-, after due verification, from the officials mentioned above, and other similar type of the cases may be reviewed at department level.

Sharma

Sharma

(Ref Memo No. 4 dt. 21.08.19)

Para No.3

Sub:- Overpayment of Salary to Rs.4023/-for CCL Period

As per 7th pay commission recommendation and Notification issued by Govt. Of India in Dec. 2018, Child Care Leave shall be granted 100 percent of salary for First 365 days and 80 percent salary shall be paid for remaining 365 days.

During the test check of service Book and Personal File of following officers/officials who has been granted 100 percent salary despite her CCL balance was less than 365 days after 18.12.18. Details are as under:-

S.N o.	Name	Period of leave taken after 18.12.18	CCL balance	No. of days CCL taken after 18.12.18 and above than 365	Basic	DA	Total	Salary of CCL period above than 365 days	Amount to be recovered @ 20%
1	Smt. Babli Dhawaria, Dresser	2.3.19 to 20.3.19 (19 days)	228	19/19	29300	3516	32816	20113	4023
								Total	4023

Department is requested to kindly recover an amount of Rs.4023.-, after due verification, from the officials mentioned above, and other similar type of the cases may be reviewed at department level.

[Signature]
IAO
Party No. X

[Signature]

PART – II
CURRENT AUDIT REPORT
(2019-22)

PARA 01: Non- Recovery of Transport Allowance, Washing Allowance & Patient Care Allowance amounting to Rs.54,084 /-

(Ref: Observation Memo No. 06 Dated: 25/04/2022)

(Ref: Observation Memo No. 09 Dated: 26/04/2022)

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

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

S.No.	Name of the employee & Designation Sh./Mrs./Ms./Dr.	TPT Allowance paid per month(Rs.)	Patient Care Allowance /N.A./H.P C.A. paid per month (Rs.)	Full Months of Leaves	Total Months	Total Amount Recoverable
1.	Amit Kumar,SCC	4212	4100	Dec. 19	01	8312/-
2.	Raj Bala,SCC	4212	4100	April 20 July 20	02	16624/-
3.	Devender Mallah,LA	-	4100	May 20	01	4100/-
4.	Suresh Kumar,LA	4212	4100	Nov.20 Dec.20	02	16624/-
5.	Vartika,M.O.	8424	-	Mar.20	01	8424/-
					Total=	54,084/-

Necessary steps should be taken to recover Rs.54,084/- from the concerned officers/officials after due verification of facts under intimation to Audit. Other similar cases may also be reviewed at your level under intimation to Audit.



PARA 02: Loss to exchequer due to heavy payment of Electricity Bill as the connection was placed under Non-Domestic Category.
(Ref: Observation Memo No. 07 Dated: 26/04/2022)

As per Electricity Tariff Schedule, The electricity bills of the Hostels of recognized/aided institutions which are being funded more than 90% by Municipal Corporation of Delhi or Govt. of the NCT of Delhi or any other Govt. /Local bodies (local bodies include NDMC and MCDs. are charged under Domestic Category.

During scrutiny of Electricity Bills of DGD Sagarpur under CDMO(New Delhi), Nangal Raya, GNCT of Delhi, Delhi-110046 it has been observed that the Unit has been placed under Non-Domestic Category at the rate of Rs. 8.50 per unit. While going through the Electricity Tariff Schedule the unit may be placed under Domestic Category.

As per domestic schedule the Energy Charges (on the monthly bases) should be charges as under:

Domestic Energy Charges (Monthly)

Units	Rates
0-200	3.00
201-400	4.50
401-800	6.50
801-1200	7.00
Above 1200 Unit	8.00

BSES has been continuing to calculate the electricity bill in the Non Domestic Category @ 8.50 per unit hence unit has been paying huge amount towards electricity bill.

Necessary steps should be taken to recover such overpayment amount of electricity from BSES, under intimation to audit.


(SANJEEV KUMAR KAKRIA)
INSPECTING AUDIT OFFICER

**TEST AUDIT NOTES
(2019-2022)**

TAN 01 : Irregularities in maintenance of Cash Book.

(Ref: Observation Memo No. 01 Dated: 20/04/2022)

As per Rule 13 (ii) of Receipts & Payments Rules receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or enclosed in their favour as per Note 2 under Rule 18) accepted by non –cheque drawing DDOs, need not be entered in the Cash-book but should be entered in the register of valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Government Account.

On scrutiny of Cash Book for the audit period it has been observed that Cheques as detailed in para above have been entered in the cash book whereas the details of the same may be incorporated in a separate Register of Valuables (Form G.A.R.-5) and not in the cash book.

As per Rule 13 (iii) of Receipts & Payments Rules 13 (iii) at the end of each month, Head of the Office should verify the cash balance in the Cash-book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rule 1963, should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.

On further scrutiny of cash book it has been noticed that at the end of each month no certificate was found recorded in the cash book in respect to verification of cash balance at the end of the month by the Head of office. Further, rectifications of the above irregularities may be made and shown to audit.

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TAN 02: Shortcomings in Pay Bill Register

(Ref: Observation Memo No. 02 Dated: 21/04/2022)

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

1. Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded. i.e. Financial year 2019-20 to 2021-22.
2. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit. i.e. financial year 2019-20 to 2021-22.
3. Cutting & Overwriting – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. i.e. page No. 02,14 & 33 (2019-20) of MO,ANM, DRESSER PBR, page No. 15, 28,59 (2019-20) of Phram., NO, SCC PBR, . page No. 37, 47 ,61(2020-21) of MO,ANM, DRESSER PBR, page No. 02,09,13(2020-21) of Phram., NO, SCC PBR, . page No.07,18,30 (2021-22) of MO,ANM, DRESSER PBR, page No. 03,04,21(2021-22) of Phram., NO, SCC PBR,
4. Entries not attested: It is important that entries recorded in the PBR be attested by the checker. No entry has been attested to certify the correctness of the details.

Further, rectifications of the above irregularities may be made and shown to audit.



TAN 03: Deficiency in maintenance of service book.

(Ref: Observation Memo No. 03 Dated: 25/04/2022)

On scrutiny of service books following deficiencies have been noticed-

- (1) Duplicate copy of service book should be given to the Government servant- As per GFR 257(2) "The service book of a government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of Office and second copy should be given to the government servant for safe custody (within six months to the existing employees or within one month of the date of appointment of the new appointees. In January each year, the government servant shall hand over his copy of the service book to his office for updation. The office shall update and return it to the Government servant within thirty days of the receipt. In case of the government servant lost his copy of the service book it shall be replaced on payment of sum of Rs.500/-. On scrutiny it has been found that no second copy of the service book has been issued to the officials of this department.
- (2) Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. But the same has not been found in most of the service books.
- (3) Re-attestation – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book e.g.-

- 1) Archana (Radiographer)
- 2) Mohd. Sahid Hussain
- 3) Mohd. Matloob (Dental Hygeinist)
- 4) Hanuman Panwar (Pharmacist)

Similar other cases may be reviewed under intimation to audit.

(4) Leave Account-Leave account of the following officials is incorrect/incomplete, the same may be recasted/completed.

- 1) Sh Amit Kumar (Sweeper cum Chowkidar)
- 2) Ms. Archana (Radiographer)

Similar other cases may be reviewed under intimation to audit.

(5) On scrutiny of service books it has been found that Pay fixation orders in respect of employees detailed below have been revised-

1. Sh, Balvinder Singh (Pharmacist)
2. MsSumanTaneja (Pharmacist)
3. Sh. Hanuman Panwar (Pharmacist)

No entry has been found in the service book on account of recovery for wrong fixation of pay. Whether the same has been made from the officials has been made and deposited in the government treasury may be intimated to audit.



TAN 04: Non Verification of Qualifying Service.
(Ref: Observation Memo No. 05 Dated: 25/04/2022)

Sub-rule (1) of Rule 32 of the CCS (Pension) Rules, 1972, provides that on a Government servant completing eighteen years of service, or on his being left with five years of service before the date of retirement, whichever is earlier, the Head of Office shall verify the service rendered by such a Government servant, determine the qualifying service and communicate to him in Form 24, the period of qualifying service so determined.

But in the following cases, it has been observed that qualifying service have not been verified, which may be verified in consultation with PAO concerned under the intimation to audit. Some of the examples are given below:

1. Sh. Balvinder Singh, Pharm.
2. Smt. Santosh, LA
3. Smt. Babita Devi, ANM
4. Smt. Anita Rani, ANM
5. Smt. Kavita, ANM

Department is advised to initiate immediate action to get the qualifying service verified in respect of officers/officials from the concerned PAO under intimation to audit.

(SANJEEV KUMAR KAKRIA)
INSPECTING AUDIT OFFICER