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

**Sub:- Internal Audit Report on accounts CDMO, Shahdara, GNCT of Delhi, Jhilmil Colony, Delhi for the period from 2013-14 to 2021-22**

**Introduction**

The Office of the Chief District Medical Officer (CDMO), District Shahdara, Govt. Of NCT of Delhi, Delhi came into existence w.e.f. 01.11.2013 as per order No.F.10/847/2013/DHS/P&S/67538 dated 15.10.2013 issued by Directorate of Health Services, GNCTD, Delhi (Pg-266/c). The accounts of **CDMO, Shahdara, GNCT of Delhi, Jhilmil Colony, Delhi** for the period 2013 to 2022 were test audited by the Field Audit Party No. VI comprising of Sh. Sreenivas.V, Sr.A.O/IAO and Sh. Hemant Tekwani, during the period from 26.04.2022 to 26.05.2022 (21 working days).

**AIMS & OBJECTIVES:**

The Chief District Medical Office, Shahdara has overall administrative/ accounts work of all the staff working under CDMO (Shahdara District). Its major activities include giving free primary Health Services to public through its dispensaries which are 15 dispensaries, 03 Seed PUHCs and 03 Polyclinics and 54 AAMCs are presently functional. Other work of Office of CDMO (Shahdara) includes implementation of various acts/rules, National and State Health Programme and Anti Quackery activities etc. and other works assigned by DHS(HQ).

**Details of CDMOs/Head of Office:**

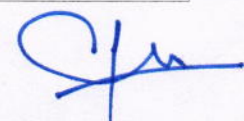
S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Dr. R.K. Sehgal	CDMO	26/03/2013 to 19/02/2014
2.	Dr. Rajesh Kumar	CDMO	19/02/2014 to 31/03/2016
3.	Dr. R.K. Sehgal	CDMO	01/04/2016 to 09/02/2017
4.	Dr. Sandeep Gautam	CDMO	10/02/2017 to 18/05/2017
5	Dr. Rajesh Kumar	CDMO	19/05/2017 to till date

**Details of DDO:**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Mahender Singh Bisht	AAO	04/04/2013 to 04/03/2014
2.	Dr. Sushma Jain	M.O.	04/03/2014 to 05/08/2014
3.	Sh. Mahender Singh Bisht	AAO	05/08/2014 to 08/01/2015
4.	Sh. Anil Kumar	AAO	08/01/2015 to 23/12/2015
5.	Sh. Bhupesh Kumar	AAO	23/12/2015 to 27/01/2016
6.	Ms. Meenu Bhasin	AAO	27/01/2016 to 20/09/2021
7.	Ms. Anamika	AAO	21/09/2021 to till to date

**List of Cashier:**

S.No.	Name(Mr./Mrs.)	Designation	Period
1	Sanjeev Kumar	UDC	7.3.2014 to 5.8.2014
2	DETAILS NOT PROVIDED	NA	5.8.2014 TILL DATE



**VACANCY STATEMENT**

Group	Sanctioned posts	Filled Posts			Vacant Posts
		Regular	On Contract	Daily Wages	
A	61	47	0	0	14
B	1	1	0	0	0
C	282	136	19	65	62
<b>Total</b>	<b>344</b>	<b>184</b>	<b>19</b>	<b>65</b>	<b>76</b>

**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
2013-14	5,55,42,000	1,48,14,013	4,07,27,987	73
2014-15	13,52,15,000	13,09,18,931	42,96,069	3
2015-16	18,88,54,000	14,03,60,845	4,84,93,155	26
2016-17	22,02,00,000	17,89,08,783	4,12,91,217	19
2017-18	24,63,41,000	21,43,24,088	3,20,16,912	13
2018-19	27,36,70,000	22,04,10,483	5,32,59,517	19
2019-20	26,05,85,000	23,46,50,787	2,59,34,213	10
2020-21	26,77,50,000	23,76,27,953	3,01,22,047	11
2021-22	29,03,00,000	27,25,72,763	1,77,27,237	6

**PS: Audit has observed that the District Office had a saving percentage starting from 3% to 73% with reference to Budget Allocation**

**Statutory Audit**

Details regarding Statutory Audit of **CDMO, Shahdara, GNCT of Delhi, Jhilmil Colony, Delhi** has not been provided to audit by the CDMO, Shahdara .

**Maintenance of Records**

The maintenance of records of **CDMO, Shahdara, GNCT of Delhi, Jhilmil Colony, Delhi** for the period 2013-14 to 2021-22 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

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**PART-I**  
**Old Internal Audit Report**

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	--	--	--	--	--	--

**NEW UNIT**

Recoveries outstanding	--
Settled by Audit HQ vide letter dt.28/01/2022	--
Recoveries effected on the spot	--
Remaining recoveries	--



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

**Current Audit Report  
(2013-22)  
PART-II**

During the course of current audit, 49 audit memos were issued including 26 record memos & 23 observation memos, highlighting various irregularities with a recovery of Rs.10,60,415/-. Out of which recovery of Rs. 1,38,001/- has been dropped on the basis of reply submitted by the office of CDMO. 02 Observation memos have been dropped on the basis of reply submitted by the office of CDMO. Remaining 21 observation memos have been converted into 11 paras and 06 TANs. One Reminder has been converted into NPR-Para No.12. The details are as under:

**Summary of Memos in the Audit period of 2013-2022**

Audit Obs. Memo No.	Subject	(Amount in Rupees)					Remarks
		Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance		
01	Non-verification of Remittance in r/o TR-No.1 to 20 from January/2014 to February/15	-	-	-	-	-	Dropped on the basis of Reply
02	Non-maintenance of Record and non-fixing of Targets in respect of Anti-Tobacco Control Programme	-	-	-	-	-	Para-01
03	Irregularities in maintenance of Pay Bill Registers (PBRs)	-	-	-	-	-	TAN 01
04	Payment of LPSC in r/o. Electricity & Water Bills without approval of Competent authority.	-	-	-	-	-	Para-02
05	Irregularities in maintenance of Bill Registers	-	-	-	-	-	TAN 02
06	Irregularities in maintenance /updatation of Income Tax Record	-	-	-	-	-	Para 03
07	Non-adjustment of ACB, LTC Advance & Medical Advance Bills	-	-	-	-	-	Para-04(A)
08	Irregular LTC claims	1,70,009	-	1,38,001	32,008	-	Para-05
09	Irregularities / Lapses in maintenance of Cash Book	-	-	-	-	-	Dropped on the basis of Reply
10	Payments of Salaries/Wages /electricity etc. bill of AAMC and copies of approvals& sanctions.	-	-	-	-	-	TAN 03
11	Recovery of overpayment of Transport Allowance/ PCA/Nursing Allowance and Dress Allowance during leave	3,41,184	-	-	3,41,184	-	Para-06
12	Short Deduction of License fees & Water charges	69,529	-	-	69,529	-	Para-07
13	Condemnation of Unserviceable Items	-	-	-	-	-	Para-08
14	Non-adjustment of LTC Advances & Medical Advances	-	-	-	-	-	Para-04(B)

15	Improper maintenance of Services Books.					TAN 04
16	Non-deduction of UTEGIGS	62,160			62,160	Para-09
17	Discrepancies in maintenance of Stock Registers & irregularities in Condemnation of consumables & non consumables items					TAN 05
18	Short comings/Deficiencies in Paid Vouchers/bills					TAN 06
19	Wrong Pay fixation in r/o. Sh. Rajesh Singh Chauhan, Pharmacist	54,105			54,105	Para-10(A)
21	Wrong Pay fixation in r/o. Sh. Muni ram, Pharmacist	83,647			83,647	Para-10(B)
22	Wrong Pay fixation in r/o. Sh. Vivek Sharma, Pharmacist	2,70,074	-	-	2,70,074	Para-10(C)
23	Wrong Pay fixation in r/o. Smt. Pratibha Rani, Pharmacist	9,707	-	-	9,707	Para-10(D)
	Non-Production of Records	-	-	-	-	Para-11
		-	-	-	-	
Letter No.1	Letter No.01 to PAO-08 dated 28.04.2022 for verification of remittances	-	-	-	-	Verified by PAO-08
	<b>Total</b>	<b>10,60,415</b>		<b>1,38,001</b>	<b>9,22,414</b>	

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, Shahdara, GNCT of Delhi, Jhilmil Colony, Delhi** for the period 2013-14 to 2021-22. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

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**PART II**  
**CURRENT AUDIT REPORT (2013-14 to 2021-22)**

**PARA No.01 (Ref: Audit Observation Memo No.02, dated 05/05/2022)**

**Sub: Non-maintenance of Record and non-fixing of Targets in respect of Anti-Tobacco Control Programme**

During test check scrutiny of relevant record provided to audit by the Anti-tobacco Control Campaign cell, o/o the CDMO, Shahdara Delhi the following points were observed:

- (a) The District office has not maintained any record pertaining to Receipt Books purchased/ procured and serial numbers of receipt books issued to different officers/officials of District Office and officers of Delhi police;
- (b) Details were not found on record in respect of officer in-charge of the Anti-Smoking cell (Anti Tobacco Control/Campaign Cell) from time to time along with details of vehicles used for this programme by said officers and the details of officers/officials who have been assigned the duties of issue of memos/challans and recovery of Amounts of penalties in this regard;
- (c) As per copies of challans provided to audit it was observed that the O/o CDMO (Shahdara) has, among other receipts, deposited a total of Rs. 13,330/- into Government Account towards recovery on account of Anti Tobacco/Smoking fine on different dates during April 2019 to March 2020;
- (d) On test check scrutiny of relevant record it was observed that During April 2019 to March 2020, following amounts were recovered and handed over to the Accounts Branch of the District Office for depositing into Government account towards Penalties/Fines recovered under the Anti-Smoking Campaign/ Anti-Tobacco Control Programme on different dates and observed delay in handing over the amounts:

Letter Date	Receipt Numbers in Book No.2656 and dates of Recovery	Amount in Rs.	Delay in Handing over to DDO
03/03/2020	215569 to 215572 Dt. 3.03.2020	600/-	--
10/02/2020	215564 to 68 Dt. 07.02.2020	850/-	3 days
01/03/2020	2155559 to 63 Dt.31.01.2020	700/-	30 days
01/01/2020	2155553 to 58 Dt.31.12.2019	650/-	--
02/12/2019	2155550 to 52 Dt. 30.11.2019	400/-	--
01/11/2019	215547 to 49 Dt. 13.10.2019	400/-	17 days
15/10/2019	215546 Dt. 14.10.2019	200/-	--
01/10/2019	215534 to 45 Dt. 30.09.2019	840/-	--
02/09/2019	215529 to 33 Dt. 30.08.2019	700/-	--
31/07/2019	215516 to 24 Dt. 31.07.2019	1300/-	--
22/08/2019	215525 to 28 Dt. 22.08.2019	700/-	--
07/07/2019	215507 to 15 Dt. 6&7/07/2019	640/-	--
31/05/2019	215501 to 06 and 86889 to 86900 Dt. 31.05.2019	1530/-	--
30/05/2019	(either copies of Receipts not found or Challan not found)	1000/-	--
07/05/2019	(either copies of Receipts not found or Challan not found) Dt.30.04.2019	2000/-	7 days
	<b>Total</b>	<b>Rs.13300/-</b>	



As per details given in the table above, there is significant delay in depositing of government receipts into government account ranging from 3 days to 30 days;

- (e) It was not possible to ascertain the time taken by the office to deposit said receipts into government account and if there was any delay ;
- (f) For the period Prior to April 2019, not even single receipt on account or Anti Smoking under Tobacco Control Programme was found attached with the copies of challans through which the amounts were recovered and deposited into Government account (Said record was not available in the office as stated by the Officer-in-charge of the Programme and cashier during discussion on the matter);
- (g) In the absence of said Receipts/Counterfoils on record, it was not possible to ascertain the actual amount recovered on account of the penalty/fine under the Program and the amount actually deposited into government account during the period 2013-14 to April-2019 and could not confirm if there was any difference between these two amounts;

Though the District office given reply with reference to the Audit Memo dated 5.5.2022 on last day of the audit stating that record has been shown to audit, in fact the record was not provided to audit. Targets, if any, of any type (financial or physical or any other targets) fixed under the Programme and reasons for lapses as mentioned above, on the part of the District Office were not provided to audit with documentary proofs.

Same may be elucidated to Audit with all supporting documents. ?

**PARA No.02 (Ref: Audit Observation Memo No.04, dated 17/05/2022)**

**SUB : Payment of LPSC in r/o. Electricity & Water Bills without approval of Competent authority.**

- (1) During test check scrutiny of relevant record pertaining to payment/reimbursement of various charges like Water Bills, Electricity Bills, Telephone Charges, etc., provided to audit by the o/o the CDMO, Shahdara Delhi the following points were observed that the Dispensary found to have paid the Late Fee/LPSC at the rates mentioned below but as per copy of Bills, the Late Fee due to delay in payment was found to be of bigger:

S.No	Name of Dispensary	Amount of LPSC (Late fee) Paid	Late Fee as per DJB Bill	Amount with LPSC after due date	Nature of Bills
1	DGD SurajmalVihar	Rs. 30/-	Rs.1,053/- (Jan.2022)	22,130/-	DJB Water Bill
2	DGD SurajmalVihar	Rs. 334/-	Voucher not found (Sep.2021)	82,866/-	BSES Electricity
3	DGD SurajmalVihar	Rs. 41/-	Voucher not found	16,460/-	BSES Electricity
4	DGD SurajmalVihar	Rs.284/-	Voucher not found	Voucher not found	BSES Electricity

			(Dec.2021)	(Dec.2021)	
5	CDMO, Shahdra	Rs.281/-	Voucher not found (Dec.2021)	Voucher not found (Dec.2021)	BSES Electricity

(2) Test checks scrutiny of the following Files revealed that the CDMO has been according approval for incurring expenditure on account of reimbursement of paid vouchers of Water Charges, Electricity Charges, Telephone Charges, etc in respect of various Dispensaries functioning under the O/O of CDMO (Shahdara). However, Audit has observed that not even single document like duly-verified paid-vouchers/Cash Memos/ pre-receipted bills, etc. has been found placed on record in respect of Water Bills issued by Delhi Jal Board, Electricity Bills issued by BSES YPL, Telephone Bills issued by MTNL to confirm and verify the basis on which expenditure of lakhs of rupees incurred from the public exchequer. Details of files are as under:-

- (i) No. F.12/05/2013/DHS/ Shahdara/CT Water Bills
- (ii) File No 12/05/13/DHS/SHD/CT/DJB) Water Bills
- (iii) F.No.F12/12/2014/DHS/SHD/CT/Tel. Landline/T.P.L Bills
- (iv) F.No.F12/8/2013/DHS/CT-P.File/Electricity Bills.

Reasons for making payment of Late Fees without going into the facts and figures without the approval of Competent Authority as well as reasons for above said lapses on the part of the District Office may be elucidated to audit.

**PARA No.03 (Ref: Audit Observation Memo No.06, dated 18/05/2022)**

**Sub: Irregularities in maintenance/updation of Income Tax Record**

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 production of documentary proofs for actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On test check scrutiny of income tax records provided to audit, it has been observed that the DDO has allowed rebate of HRA on account of payment of rent but on checking of rent receipts/rent agreement and service books, it has been observed that the addresses given in the HRA receipts differ from the addresses declared by some of the employees as residential address in the service books.

Further, it has also been observed that the DDO has allowed rebate of HRA on the basis of receipt of payment of rent in which no mode of payment (Cash/Cheque) is found mentioned. Rent receipts for which deduction allowed have not been found available with the calculation sheets in most of the cases. No proof of ownership of the property are enclosed with documents of income tax calculation sheet.

In this connection, the following irregularities have been observed:-

1. In cases where calculation sheets are provided, some were not signed by the DDO and in many cases were not properly filled and cuttings are not attested.



2. Supporting documents for rebate of Income Tax in the following cases were not found attached with the calculation sheet/Form-16
3. Self Occupied certificate and Certificate from Spouse Office/Undertaking from Spouse (Co-Applicant) for non claiming rebate on Interests on Housing Loan are not found in most of the cases :-

S.No.	Name & Designation of employee	Financial Year	Rebate for Interest on Housing Loan	Required Supporting documents not found attached
1	Ms. Ngaimuan Kim, Hauzel, PHN	2020-21 2019-20	78,968/- 95,722/- 93,521/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
2	Ms. Pravesh Sharma, PHN	2020-21	1,61,142/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
3	Ms. Gitanjali Stone	2020-21 2019-20 2018-19	17,000/- 29,053/- 28,882/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
4	Sh. Rajesh Singh Chauhan,	2020-21 2019-20	12,967/- 27,292/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
5	Ms. Raichel P.M., Lab Asstt.	2020-21 2019-20 2018-19	66,113/- 93,200/- 74,574/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
6	Ms. Teena Rani, Lab.Asstt.	2020-21 2019-20	1,48,040/- 1,80,803/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
7	Dr. Ravi Ranjan, Med.Officer	2020-21 2019-20 2018-19	1,91,291/- 1,60,960/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
8	Dr. Mansi Shishodia, Med. Officer	2020-21 2019-20	2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self
9	Dr. Sandeep Kashyap, Med. Officer	2020-21 2018-19	2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
10	Dr. Gautam Kumar, Med. Officer	2020-21 2019-20	2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
11	Dr. Rohini Singh, Med. Officer	2020-21 2019-20 2018-19	2,00,000/- 2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
12	Dr.Vandita, Med.Officer	2018-19	1,25,878/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter

13	Dr.Sushanta Kr. Nayak, Med. Officer	2020-21 2019-20	2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
14	Dr. Alok Kr. Mishra, Med. Officer	2020-21 2019-20	2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
15	Dr. Usha Kumari, Med. Officer	2020-21 2019-20 2018-19	2,00,000/- 2,00,000/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
16	Dr. Meena, Med. Officer	2019-20 2018-19	73,660/- 54,906/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
17	Dr.NiveditaChakravorty, Med. Officer	2019-20 2018-19	1,95,027/- 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
18	Sh. Narender Singh, Dresser	2019-20	58,898/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
19	Ms. Monika Singh, PHN	2020-21 2019-20	1,82,287/- 1,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
20	Sh. Yogesh Kumar, Pharmacist	2020-21 2019-20	1,22,288/- 1,15,116/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
21	Sh. Rajesh Pal Singh, Dresser	2019-20	1,00,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
22	Sh. Sunil Kumar, Pharmacist	2020-21 2019-20	72,617/- 1,14,827/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
23	Sh. Ajay Kishore, Pharmacist	2020-21	1,35,035/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
24	Sh. Rakesh Kumar Meena, Pharmacist	2020-21 2019-20	98,104/- 80,000/-	Final Interest certificate, Permission for Housing Loan, Copy Possession letter & Proof of Self-occupied property, Copy of Loan Sanction Letter
<b>S.No</b>	<b>Name &amp; Designation of employee</b>	<b>Financial Year</b>	<b>Rebate for HRA</b>	<b>Required Supporting documents not found attached</b>
1	Ms.PratibhaNadar, ANM	2019-20	62,473/-	Ownership proof, Rent Receipts, PAN and ITR of Landlord, payment proof
2	Sh. Pramod Kr.	2020-21	1,27,709/-	Rent Agreement, Rent Receipts

	Verma, PHN			Ownership proof, PAN and ITR of Landlord, payment proof
3	Dr. Ashok Kr. Prajapati, Med. Officer	2020-21 2019-20 2018-19	75,852/- 67,804/- 67,066/-	Rent Receipts, Ownership proof, ITR of Landlord, payment proof
4	Dr. Amit Kr. Gautam, Med. Officer	2020-21	66,475/-	Rent Receipts, Ownership proof, ITR of Landlord, payment proof
5	Sh. Rajender Kumar, Dresser	2020-21	52,727/-	Rent Receipts, Ownership proof, PAN and ITR of Landlord, payment proof
6	Sh. Narender Singh, Dresser	2020-21 2019-20	53,956/- 58,898/-	Rent Agreement, Rent Receipts Ownership proof, PAN and ITR of Landlord, payment proof
7	Ms. Suman Shokeen, ANM	2020-21	70,776/-	Rent Agreement, Rent Receipts Ownership proof, PAN and ITR of Landlord, payment proof
8	Sh. Deepak Kumar, Lab. Asstt.	2020-21	56,080/-	Rent Agreement, Rent Receipts Ownership proof, PAN and ITR of Landlord, payment proof
9	Sh. Arvind Kumar, Lab. Asstt.	2018-19	21,870/-	Rent Agreement, Rent Receipts Ownership proof, PAN and ITR of Landlord, payment proof
10	Ms. Pravesh Sharma, PHN	2018-19	1,66,794/-	Rent Agreement, Rent Receipts Ownership proof, PAN and ITR of Landlord, payment proof
11	Dr. Mohit Sharma, Med. Officer	2018-19	1,47,066/-	Ownership Proof of Landlord, ITR of Landlord, Payment proof
12	Sh. Mohit Sharma, Pharmacist	2018-19	41,208/-	Rent Agreement, Ownership proof, PAN and ITR of Landlord, payment proof
13	Ms. Priyadarshini Gaurav,	2018-19	Rs. 59,208/-	Ownership proof, PAN and ITR of Landlord, payment proof

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.4 (A) (Ref: Audit Observation Memo No.07, dated 18/05/2022)**

**Sub: Non-adjustment of ACB, LTC Advance & Medical Advance Bills**

As per Water, Electricity, Telephone Register (2018-19 to 2021-22) and LTC Registers provided to Audit pertaining to advances drawn by the office of CDMO (Shahdara), GNCTD, Delhi, the following advances were found outstanding as on date of Audit :-

Sl.No.	Bill No. & Date	Amount (in Rs.)	Particulars
1	ACB.281, 17.09.20	1,00,000/-	O/o. CDMO,

			CANo.152827178
2	ACB.580, 28.02.22	1,00,000/-	DGD, K.K.Dooma Village, CANo.100020134
3	ACB.638, 29.03.22	3,68,000/-	DGD, K.K.Dooma Village, CANo.100020134
5	ACB.131, 14.06.21	12,000/-	DGD, NandNagriExtn.
6	CB.520, 20.01.22	1,00,000/-	DGD, NandNagriExtn.

The above Registers have not been authenticated by any Competent Authority/DDO/ Head of the office, etc;

As per record provided, the abovementioned bills have not been settled till date and the amount is standing as outstanding advances. These outstanding advances should have been settled immediately after utilization of funds but not later than one month as per Rule 118 & 119 of Central Government Accounts (Receipts and Payments) Rules, 1983.

Above facts and figures could not confirmed and reasons for not doing Final Adjustment of above mentioned bills could also not been provided to Audit. Action taken in this regard may be provided to Audit with documentary proofs. Relevant Registers and Details of ACB Bills and various Advance Bills for the Audit period as already sought, may also be provided to next Audit so that Actual figure of Outstanding Advances may be ascertained.

**PARA No.04 (B) (Ref: Audit Observation Memo No.14, dated 25/05/2022)**

With reference to reply dated 18.05.2022 in respect of Audit Record Memo No.01 dated 26.04.2022, Lists of following Advances towards LTC & Medical Advances are provided to Audit for the period 2013-14 to 2021-22.

However Audit has observed that the following advances are still outstanding as the details of Final Adjustment of said advances are not found on record nor the office has provided the same to Audit :-

**(A) Medical Advances**

S.No.	Name and Designation	Bill No. and date	Amount (In Rs.)
1	Dr. Sachin Harit, MO	26,20/04/2015	1,60,000
2	A.K. Bajaj, Pharmacist	616,09/02/2017	1,93,058
3	Dr. Satish Chandra,CMO(SAG)	562,16/11/2017	2,25,000
4	Subhash Chand ,Pharmacist	771,29/03/2017	1,36,680
5	A.K.Bajaj, Pharmacist	494,16/10/2017	2,80,000
6	Dr. Satish Chandra,CMO(SAG)	52,02/05/2018	1,56,450
7	Rupesh Kumar, Pharmacist	113,22/05/2018	2,34,900
8	Rajesh Kumar, Pharmacist	492,04/11/2019	3,63,542

**(B) LTC Advances**

S.No.	Name and Designation	Bill No. and date	Amount
1.	Dr.Meena,S.M.O	471,02/05/2015	1,81,000

These outstanding advances should have been settled immediately after utilization of funds but not later than one month of drawal of the same as per Rule 118 & 119 of Central Government Accounts (Receipts and Payments) Rules, 1983.

Above facts and figures could not confirmed and reasons for not undertaking Final Adjustment of above mentioned bills could also not provided to Audit.

In view of the above, the outstanding advance amounts may be finally adjusted by recovery of the same from the employees concerned as per Rule 323(2) of GFR-2017.

**PARA No.05 (Ref: Audit Observation Memo No.08, dated 18/05/2022)****Sub: Irregular LTC claims**

Test check scrutiny of copies of paid vouchers of LTC claims of following officials revealed the following observations of overpayment:-

Sl. No	Name & Designation	To/Block year	Date of visit	B.No. & Date	Bill Amount	Not admissible	Amount not admissible (in Rs.)
1	Dr. Usha Kumar, Med. Officer	Bagdogra 2014-17 (Ext.2018)	03.06.18 to 07.06.18	LTC-399 15.09.18	60,360/-	Cute Charges Conv.Fee Insurance <b>Total</b>	1000 2000 790 <b>3,790</b>
2	Dr. Mansi Shishodia, Med. Officer	Goa 2014-17 (Ext.2018)	22.11.18 to 26.11.18	LTC-787 28.02.19	1,20,336/-	Cute Charges Conv.Fee <b>Total</b>	244 1800 <b>2,044</b>
3	Sh. Amit Mehra, Pharmacist	P.Blair 2014-17 (Ext.2018)	17.12.18 to 04.01.19	LTC-299 09.08.99	82,542/-	Conv. Fees <b>Total</b>	<b>1350</b> <b>1,350</b>
4	Dr. Shweta Singh, Med. Officer	Gangtok (NA)	16.05.17 to 21.05.17	LTC-428 25.09.17	63,714/-	Cute Charges W.fee <b>Total</b>	1200 300 <b>1,500</b>
5	Dr. Sushant Kr. Nayak, Med. Officer	Port Blair (NA)	31.12.17 to 06.01.18	LTC-754 07.03.18	2,17,064/-	Delhi to P.Blair - 25930x 4 = 1,03,720/-  P.Blair to Kolkatta -14967  Kolkatta to Delhi - 13369  (14967+13369) x 4 = 1,13,344/-	217064- 207440 = <b>9,624</b>

							Total = 103720 + 113344 = 217064)  Amt Admissible = 1,03,720 x 2 = 2,07,440 <b>Direct &amp; Shortest route</b>	
6	Dr. Ankit Jain, Med. Officer	Bagdogra	11.05.17 to 17.05.17	LTC-249, 03.07.17	59,938/-	Bagdogra to Gangtok - 3000 Gangtok to Bagdogra - 3000 Total - 6000 <b>6000-2400</b> <b>As per O.M. dated 13.07.17)</b>	<b>3,600/-</b>	
7	Sh. Nawab Singh, Dresser	2014-17 (Ext.2018)	21.05.18 to 25.05.18	LTC-639 09.01.19	97,640/-	Bagdogra to Gangtok - 3000 Gangtok to Nathula- 6500 G.Tok to Bagdogra-3000 Total- 12,500 <b>12500-2400</b> <b>As per O.M. dated 13.07.17)</b>	<b>10,100/-</b>	
TOTAL								<b>32,008/-</b>

The Office could not confirm the facts and figures given above and the reasons could not be provided to audit along with documentary proofs for allowing the reimbursement of LTC amount against the rules. Corrective action, if any, taken could also not be provided to audit with documentary proofs.

In view of the above, amounts of irregular LTC claims amounting Rs.32,008/-) may be recovered from the Government Servants concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned. All similar cases, may also be reviewed and recoveries, if any may also be made under intimation to Audit with documentary proofs

**PARA No. 06 (Ref: Audit Observation Memo No.11, dated 24/05/2022)**

**Sub: Recovery of Rs.3,41,184/- on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance**

During the test check scrutiny of Attendance Records the office of CDMO (Shahdara), GNCTD, Delhi, for the Audit period 2018-19 to 2020-21 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/ Nsg. Allow.	Dress Allow.	Recovery (in rupees)
1	Ms. Ngaimuan Kim Hauzel, PHNO	Feb.2015-CCL Sep.2015-CCL	3312 7008	7200 7200	1800 1800	12312 16008 <b>Total 28320</b>

2	Dr. Puneeta Hyanki, Med.Officer	March 15 to May 15, E.L.	6816	0	0	6816 x 3 = 20448
3	Ms. Gitanjali Stone, PHNO	March-17 CCL March-19 CCL	7200 8064	7200 7200	1800 1800	16200 17064 <b>Total 33264</b>
4	Dr. Satish Chandra, Med.Officer	Jan.20 E.L.	8424	0	0	<b>8424</b>
5	Ms. Pratibha Nadar, ANM	May.21& Aug.21, E.L.	4608 4608	7200 7200	1800 1800	<b>13608 x 2 = 27216</b>
6	Ms. Ngai Nun Mawi, ANM	Oct.18 Maternity Leave	3924	7200	1800	<b>12924</b>
7	Ms. Usha Rani, ANM	April 20 to August 20 Maternity Leave	4212	7200	1800	13212 x 5 = <b>66060</b>
8	Ms.Chhin Ngai Nem, ANM	Nov.21 E.Leave	4716	7200	1800	<b>13716</b>
9	Ms. Amreeta, ANM	June 20 to Sep.20 Mat.Leave	4212	7200	1800	13212 x 4 = <b>52848</b>
10	Ms. Anuja Sharma, ANM	June 19 Comm. Leave Sep.21 to Nov.21 CCL	4032 4716	7200 7200	1800 1800	<b>13032</b> 13716 x 3 = <b>41148</b> <b>Total 54180</b>
11	Ms. Meenakshi Sharma, LA	May 2018 Comm.Leave	3852	2070	0	<b>5922</b>
12	Sh. Praveen Kumar, Pharmacist	Nov.2018, E.L.	7840	4100	0	<b>11940</b>
13	Sh. Ashok Kumar s/o. Sh. Rohtash Kumar, Pharmacist	April.2018 Comm. Leave	3852	2070	0	<b>5922</b>
				<b>Total</b>		<b>341184</b>

As per FR & SR, Part-II, transport allowance is 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 may be recovered from the Government Servants 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. 07 (Ref: Audit Observation Memo No.12, dated 25/05/2022)**

**Sub: Short deduction of License Fees & Water Charges - Recovery of Rs.69,529/-**

During the test check scrutiny of License fees details provided by the office of CDMO (Shahdara), GNCTD, Delhi, for the Audit period 2013-14 to 2021-22 it was observed that the office has not revised the License Fees and Water Charges in respect of Government Accomodation allotted to the staff with reference to orders issued by Government from time to time. The details are as under:-

Name - Ms. Ngaimuan Kim Hauzel  
 Designation - PHN  
 Address - 232, Type-II, Karkardooma, Delhi

Period	Months	License Fees		Water Charges		Short Deducted		Amount to be recovered		Total Amount
		Deducted	To be deducted	Deducted	To be deducted	License fees	Water charges	License fees	Water charges	
04/13 to 06/13	3	205	205	0	10	0	10	0	30	30
07/13 to 6/17 (48 months)	48	205	245	0	196	40	196	1920	9408	11328
7/17 to 2/20	32	205	310	0	196	105	196	3360	6272	9632
01 Mar. to 16 Mar.20	16 (days)	205	310	0	196	105	196	54	101	155
							<b>TOTAL</b>	<b>5334</b>	<b>15811</b>	<b>21145</b>

Name - Ms. Ngaimuan Kim Hauzel  
 Designation - PHN  
 Address - C-29, Type-IV, Mayur Vihar, Ph-II, Delhi

Period	Months	License Fees		Water Charges		Short Deducted		Amount to be recovered		Total Amount
		Deducted	To be deducted	Deducted	To be deducted	License fees	Water charges	License fees	Water charges	
17 Mar.20 to 6/20	4	640	640	315	315	0	0	0	0	0
07/20 to 04/22	22	640	750	315	315	110	0	2420	0	2420
							<b>TOTAL</b>	<b>2420</b>	<b>0</b>	<b>2420</b>

**Ms. Ngaimuan Kim Hauzel TOTAL 23565**

Name - Sh. Dhirender Rawat  
 Designation - Pharmacist  
 Address - 318, Type II, Karkardoma, Delhi

Period	Months	License Fees		Water Charges		Short Deducted		Amount to be recovered		Total Amount
		Deducted	To be deducted	Deducted	To be deducted	License fees	Water charges	License fees	Water charges	



04/13 to 06/13	3	260	260	0	10	0	10	0	30	30
07/13 to 8/14 (14 months)	14	260	310	0	196	50	196	700	2744	3444
<b>Type-II, 207, Nimri colony, Ashok Vihar Delhi</b>										
29.12.2016 to 31.12.2016	3 days	310		196	196		0		0	
01/17 to 06/17	6	310		196	196		0		0	
07/17 to 07/19	25	310		196	196		0		0	
<b>Type-III, 55 Nimri Colony, Ashok Vihar, Delhi</b>										
08/19 to 06/20	11	470	470	236	236	0	0	0	0	0
07/20 to 04/22	22	470	560	236	236	90	0	1980	0	1980
								<b>TOTAL</b>	<b>1980</b>	<b>1980</b>

**Sh. Dhirender Rawat                      TOTAL                      5454**

Name - Sh. Rajesh Kumar  
 Designation - SCC  
 Address - 739, Type-I, Gulabhi Bagh, Delhi

Period	Months	License Fees		Water Charges		Short Deducted		Amount to be recovered		Total Amount	
		Deducted	To be deducted	Deducted	To be deducted	License fees	Water charges	License fees	Water charges		
03/13 to 06/13	4	80	115	9	157	35	148	140	592	732	
07/13 to 6/17 (48 months)	48	80	135	9	157	55	148	2640	7104	9744	
7/17 to 06/20	36	80	150	9	157	70	148	2520	5328	7848	
07/20 TO 04/22	22	80	180	9	157	100	148	2200	3256	5456	
								<b>TOTAL</b>	<b>7500</b>	<b>16280</b>	<b>23780</b>

Name - Sh. Abhishek Pratap Singh  
 Designation - Med. Officer  
 Address - 131, Type-IV, PaschimVihar, Delhi

Period	Months	License Fees		Water Charges		Short Deducted		Amount to be recovered		Total Amount	
		Deducted	To be deducted	Deducted	To be deducted	License fees	Water charges	License fees	Water charges		
07/17 TO 06/20	36	1065	1270	315	315	205	0	7380	0	7380	
07/20 TO 04/22	22	1065	1490	315	315	425	0	9350	0	9350	
								<b>TOTAL</b>	<b>16730</b>	<b>0</b>	<b>16730</b>

**TOTAL RECOVERY = Rs.69,529/-**



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, could also not be provided to audit with duly authenticated copies of relevant documentary proofs.

In view of the above, the above amounts of Short deduction of License Fee & Water Charges may be recovered from the Government Servants 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. 08 (Ref: Audit Observation Memo No.13, dated 24/03/2022)**

**Sub: Details of condemnation of unserviceable items**

With reference to reply provided to audit in respect of Audit Record Memo No.7 dated 26.04.2022, it was requested to provide the following:-

- i. Date since when all these items are lying in the Office of CDMO or DGD under jurisdiction of CDMO (Shahdara) in the condition of unserviceable;
- ii. Reasons for not undertaking process of condemnation of all or any of the items;
- iii. List of Idle items in respect of all DGDs (other than those DGDs who provided list as per reply) are not provided & reasons for the same are not found.
- iv. Details of condemnation undertaken during Audit Period, if any;

The above facts & figures could not be confirmed to audit. Same maybe elucidated to Audit with documentary proofs.

**PARA No. 09 (Ref: Audit Observation Memo No.16, dated 26/05/2022)**

**Sub: Non-deduction of contribution towards UTGEGIS amounting Rs.62,160/-**

During test check scrutiny of PBRs for the period 2013-14 to 2021-22 it is observed that the **UTGEGIS** contribution at prescribed rates has not been deducted in respect of following staff/officer/officials :-

S.No.	Name & Designation	Year	Subs.	Months	Amount (in Rs.)
1.	Dr.Madhulika Aggarwal, Med.Officer	March 2013 to May 2016	120	39	4680
2.	Dr. Meena, Med. Officer	March 2013 to Aug.2016	120	42	5040
3.	Dr.NiveditaChakravor ty, Med. Officer	March 2013 to Aug.2016	120	42	5040
4.	Dr. Poonam Pal, Med. Officer	March 2013 to Aug.2016	120	42	5040
5.	Dr.SabiyaSaifi, Med. Officer	March 2013 to Jan.2016	120	35	4200
6.	Dr. Tara Mati Alda,	March 2013 to	120	42	5040

	Med. Officer	Aug.2016			
7.	Dr. S.K. Nayak, Med. Officer	March 2013 to Aug.2016	120	42	5040
8.	Dr. Usha Kumari, Med. Officer	March 2013 to Aug.2016	120	42	5040
9.	Dr. Vandana Malhotra, Med. Officer	March 2013 to Aug.2016	120	42	5040
10.	Dr. Sanjay singh, Med. Officer	March 2014 to Aug.2016	120	30	3600
11.	Dr. Pankaj Singh, Med. Officer	March 2014 to Aug.2016	120	30	3600
12.	Dr. D.N. Tolia, Med. Officer	March 2013 to Feb.2016	120	36	4320
13	Dr.SuchetaParwal, Med. Officer	March 2013 to July 2015	120	29	3480
14	Dr. Sumesh Rathi, Med. Officer	March 2013 to March 2015	120	25	3000
				Total	62,160/-

Above facts & figures could not be confirmed. Reasons for above non-deduction of UTGEGIS could also not been elucidated to Audit. Corrective action taken, if any, by way of recovery of UTGEGIS, after due verification of facts and figures, could also not been provided to audit with duly authenticated copies of relevant documentary proofs.

In view of the above, the above amounts of overpayment may be recovered from the Government Servants 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. 10- (A) (Ref: Audit Observation Memo No.19, dated 26/05/2022)**

**Sub: Wrong fixation of Pay in r/o <sup>Sh.</sup> Rajesh Singh Chauhan, Pharmacist resulting overpayment of Rs.54,105/-**

During the test check scrutiny of Service Book of Sh. Rajesh Singh Chauhan, Pharmacist as provided to audit by O/o CDMO (Shahdara) it was observed that his pay on joining the service on 07.06.1991 was fixed at Rs. 1350/- in the pay scales of Rs. 1350-2200 and was fixed at Rs. 4,625/- in the revised pay scale of Rs. 4500-125-7000 in Vth CPC w.e.f 01.01.96. He was granted 1<sup>st</sup> ACP w.e.f 07.06.2003 in the pay scale of Rs.5000-150-8000 and his pay was fixed at Rs. 5900/-. His pay was revised w.e.f 01.01.06 as per 6<sup>th</sup> CPC as Rs. 11820+4200 Grade Pay and was allowed II MACP w.e.f 01.09.2008 by fixing his pay at Rs. 13840+4600.

As per the OM F.No.1/1/2008-IC dated 18<sup>th</sup> Nov-2009 revised pay structure of the common category post of Pharmacists Cadre-implementation of fast track committee recommendations the pay of pharmacists drawing in the pre-revised scale Rs. 5000-8000 & 5500-9000 have to be granted Grade pay Rs. 4200 in PB-2 whereas the department has granted his grade pay Rs. 13840+4600/- on granting of 2<sup>nd</sup> MACP.

As per clarification regarding implementation of fast track committee recommendation in respect of common category Pharmacist vide GNCT of Delhi, Health & Family Welfare Department, and Technical Recruitment cell vide No. F6/3/TRC/H&FW/2010/9425-65 dated 20.09.2013, "Pharmacists with entry of Rs. 2800/- in PB-1 and in receipt of Non-Functional grade in GP Rs.4200/- on completion of 2 year of service is eligible for 2<sup>nd</sup> and 3<sup>rd</sup> financial up gradation under MACPs in the GPs Rs. 4600 and Rs.4800/- only" The MACP scheme envisages merely placement in the immediate next higher grade pay in the hierarchy, hence on granting 2<sup>nd</sup> MACP as on 01.09.2008, he

should have been placed at GP Rs. 4600/- w.e.f. 07.06.2011 after completion of 20 years of regular service and already granted II MACP as on 1.9.2008 is not in order.

In view of above, pay needs to be fixed /re-fixed as per the details given below:-

Particulars of Sh. Rajesh Singh Chauhan, Pharmacist	Pay Fixed as per Service Book	Pay required to be fixed As per Audit observation
Pay in the pre revised scale 5000-8000 as on 01.01.2006	6350	6350
Pay fixed under 6 <sup>th</sup> CPC in pursuance of GOI.OM No. F.1/ 1/2008-IC dated 18.11.2009 regarding revised pay structure of common category posts of Pharmacists cadre for implementation of Fast Track committee's recommendation in PB-2 Rs. 9300-34800 as on 01.01.2006	11820+4200	11820+4200
Pay as on 01.07.2006 of grant of annual increment	12300+4200	12300+4200
Pay as on 01.07.2007 of grant of annual increment	12800+4200	12800+4200
Pay as on 01.07.2007 of grant of annual increment	13310+4200	13310+4200
Pay as on 01.09.2008 of 2 <sup>nd</sup> MACP (Wrongly granted)	13840+4600	-*
Pay as on 01.07.2009 of grant of annual increment	14400+4600	13840+4200
Pay as on 01.07.2010 of grant of annual increment	14970+4600	14390+4200
Pay as on 07.06.2011 on grant 2 <sup>nd</sup> MACP till 30.06.2011	--Continue same--	14390+4600*
Pay as on 01.07.2011 of grant of annual increment (On option for pay fixation)	15560+4600	15530+4600
Pay as on 01.07.2012 of grant of annual increment	16170+4600	16140+4600
Pay as on 01.07.2013 of grant of annual increment	16800+4600	16770+4600
Pay as on 01.07.2014 of grant of annual increment	17450+4600	17420+4600
Pay as on 01.07.2015 of grant of annual increment	18120+4600	18080+4600
Pay as on 01.01.2016 of grant of annual increment under 7 <sup>th</sup> CPC	58600	58600
And so on		

The facts and figures as given above could not be confirmed to audit by the Office of CDMO, Shahdara, Delhi nor any reasons for above given irregular grant of MACP before completion of requisite regular service, were provided with any authenticated copies of relevant documents along with the rules and Regulations under which the said MACP was granted.

Corrective action, in this regard, by way of recovery of overpayment of pay and allowances, etc., with reference to orders/Decisions of Government/Department, made on this account was also not provided to audit with any duly authenticated documents.

In view of the above, after due verification of all facts and figures and issuance of necessary orders of refixation of pay, recovery of Rs.54,105/- (Annexure 'I') being overpayment of pay and allowance, may be made from the Government Servant concerned and deposited into Government Account under intimation to Audit with copies of all relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 10 (B) (Ref: Audit Observation Memo No.21, dated 27/05/2022)**

**Sub: Wrong fixation of Pay in r/o. Sh. Muni Ram, Pharmacist resulting overpayment of Rs.83,147/-**

During the test check scrutiny of Service Book of Sh. Muni Ram, Pharmacist as provided to audit by O/o CDMO (Shahdara), following observed :-

Particulars	Scale	Pay (In Rs.)
Joining the service on 01.10.1983	Rs.330-500-560	330
Revised pay scale of in Vth CPC w.e.f 01.01.96	Rs.4500-125-7000	5,250/-
Granted 1 <sup>st</sup> ACP w.e.f 09.08.1999	Rs.5000-150-8000	5,900/-
Granted II ACP w.e.f 01.10.2007	Rs.5500-175-9000	7,425/-
Pay was revised w.e.f 01.01.06 as per 6 <sup>th</sup> CPC	Rs.9300+34800 G.Pay 4600	11820+4200
Granted I MACP w.e.f 01.09.2008 vide order dated 16.05.2012	Rs.9300+34800 G.Pay 4600	14780+4600
Granted II MACPw.e.f 01.09.2008 vide order dated 16.05.2012	Rs.9300+34800 G.Pay 4800	15370+4800

As I & II ACP have been granted on 09.08.99 (on implementation of ACP) and 01.10.2007 (after 24 years of Regular Service) respectively, III MACP may be granted after completion 30 years of Regular Service (w.e.f.01.10.2013),

In view of above, pay needs to be fixed /re-fixed as per the details given below:-

Particulars of Sh. Muni Ram, Pharmacist	Pay Fixed as per Service Book	Pay required to be fixed As per Audit observation
Pay in the pre revised scale 5000-8000 as on 01.01.2006	6800	6800
Pay fixed under 6 <sup>th</sup> CPC in pursuance of GOI.OM No. F.1/ 1/2008-IC dated 18.11.2009 regarding revised pay structure of common category posts of Pharmacists cadre for implementation of Fast Track committee's recommendation in PB-2 Rs. 9300-34800 as on 01.01.2006	12650+4200	12650+4200
Pay as on 01.07.2006 of grant of annual increment	13160+4200	13160+4200
Pay as on 01.07.2007 of grant of annual increment	13680+4200	13680+4200
Granted 2 <sup>nd</sup> ACP w.e.f 01.10.2007	--	14220+4600
Pay as on 01.07.2008 of grant of annual increment	14220+4200	14790+4600
Pay as on 01.09.2008 of 2 <sup>nd</sup> MACP (Wrongly granted)	14780+4600	--

Pay as on 01.09.2008 of 3 <sup>rd</sup> MACP (Wrongly granted)	15370+4800	--
Pay as on 01.07.2009 of grant of annual increment	15980+4800	15380+4600
Pay as on 01.07.2010 of grant of annual increment	16610+4800	15980+4600
Pay as on 01.07.2011 of grant of annual increment	17260+4800	16600+4600
Pay as on 01.07.2012 of grant of annual increment	17930+4800	17240+4600
Pay as on 01.07.2013 of grant of annual increment	18620+4800	17900+4600
Granted 3 <sup>rd</sup> ACP w.e.f 01.10.2013	--	18580+4800
Pay as on 01.07.2014 of grant of annual increment	19330+4800	19290+4800
Pay as on 01.07.2015 of grant of annual increment	20060+4800	20020+4800
Pay as on 01.01.2016 of grant of annual increment under 7 <sup>th</sup> CPC	64100	64100
And so on		

The facts and figures as given above could not be confirmed to audit by the Office of CDMO, Shahdara, Delhi nor any reasons for above given irregular grant of MACP before completion of requisite regular service, were provided with any authenticated copies of relevant documents along with the rules and Regulations under which the said MACP was granted.

Corrective action, in this regard, by way of recovery of overpayment of pay and allowances, etc., with reference to orders/Decisions of Government/Department, made on this account was also not provided to audit with any duly authenticated documents.

In view of the above, after due verification of all facts and figures and issuance of necessary orders of refixation of pay, recovery of Rs.83,647/- (Annexure 'III') being overpayment of pay and allowance, may be made from the Government Servant concerned and deposited into Government Account under intimation to Audit with copies of all relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 10 (C) (Ref: Audit Observation Memo No.22, dated 27/05/2022)**

**Sub: Wrong fixation of Pay in r/o. Sh. Vivek Sharma, Pharmacist resulting overpayment of Rs.2,70,074/-**

During the test check scrutiny of Service Book of Sh. Vivek Sharma, Pharmacist as provided to audit by O/o CDMO (Shahdara), following observed :-

Particulars	Scale	Pay (In Rs.)
Joining the service on 11.01.1990	1350-2200	1,350/-
Revised pay scale of in Vth CPC w.e.f 01.01.96	Rs.4500-125-7000	4,875/-
Granted 1 <sup>st</sup> ACP w.e.f.11.01.2002	Rs.5000-8000	5,900/-
Pay was revised w.e.f 01.01.06 as per 6 <sup>th</sup> CPC	Rs.9300+34800 G.Pay 4200	12090+4200
Granted II MACP w.e.f 01.09.2008 vide order dated 06.12.2012	Rs.9300+34800 G.Pay 4600	14720+4600

Granted III MACP w.e.f 11.01.2012 vide order dated 16.05.2012	Rs.9300+34800 G.Pay 4800	15900+4800
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As 1<sup>st</sup> ACP has been granted on 11.01.2002 (after completion of 12 year regular service), Granting of 1<sup>st</sup> MACP on 01.09.2008 is not correct or say "irregular". Hence, difference of pay stage by stage has been calculated and shown below :-

Particulars of Sh. Vivek Sharma, Pharmacist	Pay Fixed as per Service Book	Pay required to be fixed As per Audit observation
Pay in the pre revised scale 5000-8000 as on 01.01.2006	6500	6500
Pay fixed under 6 <sup>th</sup> CPC in pursuance of GOI.OM No. F.1/ 1/2008-IC dated 18.11.2009 regarding revised pay structure of common category posts of Pharmacists cadre for implementation of Fast Track committee's recommendation in PB-2 Rs. 9300-34800 as on 01.01.2006	12090+4200	12090+4200
Pay as on 01.07.2006 of grant of annual increment	12580+4200	12580+4200
Pay as on 01.07.2007 of grant of annual increment	13090+4200	13090+4200
Pay as on 01.07.2008 of grant of annual increment	13610+4200	13610+4200
Pay as on 01.09.2008 of 1 <sup>st</sup> MACP (Wrongly granted)	14150+4600	--
Pay as on 01.07.2009 of grant of annual increment	14720+4600	14150+4200
Grant of II MACP on 11.01.10 (after completion of 20 years regular service) FR 22 (1) (a) (1) (11.01.2010 to 30.06.2010)	--	14150+4600
Pay as on 01.07.2010 of grant of annual increment & notional Increment of II MACP	15300+4600	15270+4600 (Pay fixed due to option which is more beneficial to official)
Pay as on 01.07.2011 of grant of annual increment	15900+4600	15870+4600
Granted 3 <sup>rd</sup> MACP w.e.f. 11.01.2012 FR 22 (1) (a) (1) 11.01.2012 to 30.06.2012	15900+4800	--
Pay as on 01.07.2012 of grant of annual increment & notional increment of 3 <sup>rd</sup> MACP	17160+4800	16490+4600
Pay as on 01.07.2013 of grant of annual increment	17820+4800	17130+4600
Pay as on 01.07.2014 of grant of annual increment	18500+4800	17790+4600
Pay as on 01.07.2015 of grant of annual increment	19200+4800	18470+4600
Pay revised as on 01.01.2016 as per 7 <sup>th</sup> CPC	62200 (Level -8)	60400 (Level-7)
Pay as on 01.07.2016 of grant of annual increment	64100	62200
Pay as on 01.07.2017 of grant of annual increment	66000	64100

Pay as on 01.07.2018 of grant of annual increment	68000	66000
Pay as on 01.07.2019 of grant of annual increment	70000	68000
Grant of 3 <sup>rd</sup> MACP on 11.01.20 (after completion of 30 years regular service) FR 22 (1) (a) (1) (11.01.2020 to 30.06.2020)	----	70000
Pay as on 01.07.2020 of grant of annual increment	72100	70000
Pay as on 01.07.2021 of grant of annual increment	74300	72100

The facts and figures as given above could not be confirmed to audit by the Office of CDMO, Shahdara, Delhi nor any reasons for above given irregular grant of MACP before completion of requisite regular service, were provided with any authenticated copies of relevant documents along with the rules and Regulations under which the said MACP was granted.

Corrective action, in this regard, by way of recovery of overpayment of pay and allowances, etc., with reference to orders/Decisions of Government/Department, made on this account was also not provided to audit with any duly authenticated documents.

In view of the above, after due verification of all facts and figures and issuance of necessary orders of refixation of pay, recovery of Rs.2,70,074/- (Annexure 'IV') being overpayment of pay and allowance, may be made from the Government Servant concerned and deposited into Government Account under intimation to Audit with copies of all relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 10 (D) (Ref: Audit Observation Memo No.23, dated 27/05/2022)**

**Sub: Wrong fixation of Pay in r/o. Smt. Pratibha Rani, Pharmacist resulting overpayment of Rs.9,707/-**

During the test check scrutiny of Service Book of Smt. Pratibha Rani (D.O.B.- 02.09.1964), Pharmacist as provided to audit by O/o CDMO (Shahdara), following observed :-

Particulars	Scale	Pay (In Rs.)
Joining the service on 06.11.1986	330-560	330/-
Revised pay scale of in Vth CPC w.e.f 01.01.96	Rs.4500-125-7000	5,125/-
Granted 1 <sup>st</sup> ACP w.e.f.09.08.1999	Rs.5000-8000	5,750/-
Pay was revised w.e.f 01.01.06 as per 6 <sup>th</sup> CPC	Rs.9300+34800 G.Pay 4200	12370+4200
Pay as on 01.01.2006	Rs.9300+34800 G.Pay 4600	12370+4600
Granted III MACP w.e.f 01.09.2008	Rs.9300+34800 G.Pay 4800	14510+4800

As 1<sup>st</sup> ACP was granted on 09.08.1999 (on implementation of ACP) and granted Grade Pay of Rs.4600/- w.e.f. 01.01.2016 instead of 01.09.2008. III MACP granted on 01.09.2008 instead of 06.11.2016 i.e. after completion of 30 years of regular service.

Granting of 3<sup>rd</sup> MACP on 01.09.2008 is not correct or say "irregular". Hence, difference of pay stage by stage has been calculated and shown below :-



Particulars of Smt. Pratibha Rani, Pharmacist	Pay Fixed as per Service Book	Pay required to be fixed As per Audit observation
Pay in the pre revised scale 5000-8000 as on 01.01.2006	6650	6500
Pay fixed under 6 <sup>th</sup> CPC in pursuance of GOI.OM No. F.1/ 1/2008-IC dated 18.11.2009 regarding revised pay structure of common category posts of Pharmacists cadre for implementation of Fast Track committee's recommendation in PB-2 Rs. 9300-34800 as on 01.01.2006	12370+4600	12370+4200
Pay as on 01.07.2006 of grant of annual increment	12880+4600	12870+4200
Pay as on 01.07.2007 of grant of annual increment	13410+4600	13390+4200
Pay as on 01.07.2008 of grant of annual increment	13950+4600	13920+4200
Grant of 2 <sup>nd</sup> MACP on 01.09.2008	14510+4800 (3 <sup>rd</sup> MACP)	14470+4600 (2 <sup>nd</sup> MACP)
Grant of 3 <sup>rd</sup> MACP on 06.11.2008	14510+4800	15050+4800
Pay as on 01.07.2009 of grant of annual increment	15090+4800	15650+4800
And so on		

The facts and figures as given above could not be confirmed to audit by the Office of CDMO, Shahdara, Delhi nor any reasons for above given irregular grant of MACP before completion of requisite regular service, were provided with any authenticated copies of relevant documents along with the rules and Regulations under which the said MACP was granted.

Corrective action, in this regard, by way of recovery of overpayment of pay and allowances, etc., with reference to orders/Decisions of Government/Department, made on this account was also not provided to audit with any duly authenticated documents.

In view of the above, after due verification of all facts and figures and issuance of necessary orders of refixation of pay, recovery of Rs.9,707/- (Annexure "V") being overpayment of pay and allowance, may be made from the Government Servant concerned and deposited into Government Account under intimation to Audit with copies of all relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 11 (Ref: REMINDER-I, dated 04/05/2022)**

**Sub:- Non-Production of Records.**

The Office has been requested to provide various records, certificates, information, etc. in respect of CDMO (Shahdara) and various Dispensaries, AAMC, other clinics, Schemes, Programs etc. for the Financial Years 2013-2014 to 2021-2022 on time bound manner vide Record Memos etc.

Reminders dated 29.04.2022 and 04.05.2022 were also issued with request to provide all record which have been requisitioned by the audit team.

The following records for the Audit period were not provided to Audit:

- 1 Pay Bill Registers of NPS Employees
- 2 Contingency vouchers along with quotation file
- 3 All Stock Registers including dead Stock Registers pertaining to office of CDMO (Shahdara) and all the Dispensaries falling under the jurisdiction of CDMO (Shahdara).
- 4 Files related to "Mohalla Clinics", Hiring of Buildings for "Mohalla Clinics" and engagement of contractual staff at Mohall Clinics falling under the jurisdiction of CDMO (Shahdara).
- 5 Details of all Bank Accounts with Pass Books, Cash Book, if any,
- 6 Property Registers
- 7 Postage Stamp Account
- 8 G.P.F. Ledger, Broad Sheet and Index Register of Class-IV employees, if any
- 9 O.T.A. Registers
- 10 Liveries Records
- 11 Conveyance Allowance/T.A./ Children Education Allowance/ Newspaper & Telephone Reimbursement Registers and their bills
- 12 Rent/Electricity/Water/Telephone Bills and their Registers
- 13 Stock Registers of T.R.-5 Receipts;
- 14 Attendance Registers
- 15 Spouse information as per Proforma (Annexure-II)
- 16 Long term Advances Register & Short term advances Registers
- 17 Fidelity and Surety Bond
- 18 Photocopier Registers
- 19 Detail of employees drawing Family Planning Allowance on account of sterilization as on date.
- 20 Details of last audit conducted by A.G.C.R. along with copy of report.
- 21 Number of employees placed under suspension during audit period, if any, with complete details.
- 22 A list of pending pension cases as on date along with detailed reasons for the pendency, if any.
- 23 Detail of on strength and hired vehicles during the Audit period
- 24 Details of various Dispensaries/Aam Aadmi Clinic etc. falling under the jurisdiction of CDMO (Shahdara), whether owned or on rent etc., If on rent, details of Rent Paid, Electricity/Water charges etc. & copies of Agreements.
- 25 List of staff (Regular & Contractual/outsourced separately) working in Dispensaries/AAC etc. (Dispensary-wise, AAC-wise) falling under the jurisdiction of CDMO (Shahdara).

26 The details/Information regarding re-employed of staff during the audit period 2013-14 to 2021-22 may be provided to audit along with documentary proofs in the following format:-

S. No.	Name Of The Staff & Designation	Date Of Retirement & Post	Date Of Re-Employment	Basic Pay On Date Of Retirement	Basic Pay On Re-Employment	Period Of Re-Employment

27. The details/Information regarding Contractual staff during the audit period 2013-14 to 2021-22 may be provided to audit in the following format:-

S. No	Name Of The Staff With Designation	Date of Joining	Pay	Period of Contract	
				From	To

28 A list of obsolete / unserviceable / condemned items lying in the store (in the office of CDMO-Shahdara or Dispensaries/clinics etc. falling under the jurisdiction of CDMO (Shahdara) may be provided to audit in the following format:

S.No.	Name of the obsolete / unserviceable / condemned item	Qty.	Date of purchase	Purchase/Book value (in Rs.)	Since when lying in the store	Remarks, if any.

Details of Condemnation carried out during Audit Period 2013-14 to 2021-22 with relevant files/records. The supporting documents/records may also be provided to audit for further scrutiny.

- 29 Details of the various schemes under CDMO, Shahdara
- 30 Copies of various Agreements/Contracts entered by the office of CDMO (Shahdara) in respect of various services/supplies of material/manpower for the Audit period;
- 31 Bank Pass Books, Bank Reconciliation Statements, Bank Book, Cash Book etc. in respect of various schemes, if any;
- 32 Name of Agency/Agencies who are presently providing Manpower, Security Services and Sanitation Services with details of date, number of persons, etc., copies of orders, etc.
- 33 Details of sanctioned strength, filled and vacancy position in respect of posts
  - (a) Chowkidar, security personnel,
  - (b) Sweeper, sanitation workers, etc.,
  - (c) LDC, UDC, HC(Gr.II)
  - (d) IT Assistant
  - (e) Data entry operator

Year-wise details of incumbents who have been posted/deployed against posts mentioned as at (1) above;

- (34) Year-wise details of persons posted or posts filled with retired personnel with post etc., from which they were retired;
- (35) Attendance of the security & sanitation workers for the audit period and complaints if any, against them or the Agency;
- (36) Authenticated copies of contracts/agreements, etc., in respect of engagement, appointment, etc., on contract basis, outsourced basis, etc.
- (37) Copies of letters, orders, etc., issued by Directorate of Health Services, GNCTD in respect of filling up of posts or engagement of security and sanitation work along with terms and conditions etc.,
- (38) Tender files, if any.
- (39) Details of purchase through GeM or outside (GeM) in following format:-


S. No.	Financial year	Total Bills through GeM		Total No. of Bills outside GeM		Total Bills		Reasons for not purchases/not procuring goods & services through GeM
		No.	Amount	No.	Amount	No.	Amount	

- 40. Contingency register of work
- 41. Cheque issued register
- 42. Valuable register
- 43. List of idle store/equipments of unserviceable items
- 44. Imprest Register (Permanent/temporary), if any.
- 45. All Purchase files and their records./Security/EMD Register
- 46. List/ Details of vehicles, machines and equipments not in use/ out of use, off the road – due for condemnation, auction or already condemned, auctioned during the period of audit
- 47. Records/ files of AMC of computers, Photostat machines, intercoms etc.
- 48. No. of court cases filed, settled and pending as on date along with relevant files and copies of judgment thereof.
- 49. Details of Mobile Handset/Monthly charges provided to Staff,.

S.No	Name of the Officer/Official	Designation	Eligibility of Mobile set	Sanctioned amount of Mobile set	Eligibility of monthly user charges	Whether monthly user charges exceed, if yes, details of amt. deposited	Whether Tfd. Or Retired/ if yes, mobile set returned or depreciated cost deposited (mention details)

- 50. Whether the CDMO( Shahdara) building is owned or on rent etc., if on rent etc., copies of Agreement and details of rent/license fees paid.
- 51. Details of National/International Program etc. under the jurisdiction of CDMO (Shahdara)
- 52. Details of Dispensaries under the CDMO Shahdara which are running under Rented Buildings and all relevant record of all those Dispensaries with copies of Agreements with details of Rent fixations

53. Latest Communication in respect of Fixation of Rents of the Dispensaries
54. Details of Shifting of Dispensaries from one place to another alongwith reasons and approvals of Competent Authority.



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

**DUE & DRAWN STATEMENT OF PAY-REFIXATION**

Sh. Rajesh Singh Chauhan  
Designation: Pharmacist

PERIOD: 01/09/2008 to 31/12/2015

Sr. No.	Month & Year	DA RATE	AMOUNT DUE						AMOUNT DRAWN						DIFFERENCE					
			BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL
1	SEP 2008	16%	13310	4200	2802	5253	1856	27421	13840	4600	2950	5532	1856	28778	-530	-400	-148	-279	0	-1357
2	OCT 2008	16%	13310	4200	2802	5253	1856	27421	13840	4600	2950	5532	1856	28778	-530	-400	-148	-279	0	-1357
3	NOV 2008	16%	13310	4200	2802	5253	1856	27421	13840	4600	2950	5532	1856	28778	-530	-400	-148	-279	0	-1357
4	DEC 2008	16%	13310	4200	2802	5253	1856	27421	13840	4600	2950	5532	1856	28778	-530	-400	-148	-279	0	-1357
5	JAN 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
6	FEB 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
7	MAR 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
8	APR 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
9	MAY 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
10	JUN 2009	22%	13310	4200	3852	5253	1952	28567	13840	4600	4057	5532	1952	29981	-530	-400	-205	-279	0	-1414
11	JUL 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
12	AUG 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
13	SEP 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
14	OCT 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
15	NOV 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
16	DEC 2009	27%	13840	4200	4871	5412	2032	30355	14400	4600	5130	5700	2032	31862	-560	-400	-259	-288	0	-1507
17	JAN 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
18	FEB 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
19	MAR 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
20	APR 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
21	MAY 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
22	JUN 2010	35%	13840	4200	6314	5412	2160	31926	14400	4600	6650	5700	2160	33510	-560	-400	-336	-288	0	-1584
23	JUL 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
24	AUG 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
25	SEP 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
26	OCT 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
27	NOV 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
28	DEC 2010	45%	14390	4200	8366	5577	2320	34853	14970	4600	8807	5871	2320	36568	-580	-400	-441	-294	0	-1715
29	JAN 2011	51%	14390	4200	9481	5577	2416	36064	14970	4600	9981	5871	2416	37838	-580	-400	-500	-294	0	-1774
30	FEB 2011	51%	14390	4200	9481	5577	2416	36064	14970	4600	9981	5871	2416	37838	-580	-400	-500	-294	0	-1774
31	MAR 2011	51%	14390	4200	9481	5577	2416	36064	14970	4600	9981	5871	2416	37838	-580	-400	-500	-294	0	-1774
32	APR 2011	51%	14390	4200	9481	5577	2416	36064	14970	4600	9981	5871	2416	37838	-580	-400	-500	-294	0	-1774
33	MAY 2011	51%	14390	4200	9481	5577	2416	36064	14970	4600	9981	5871	2416	37838	-580	-400	-500	-294	0	-1774
34	01.06.2011 to 06.06.2011	51%	2878	840	1896	1115	2416	9145	14970	4600	9981	5871	2416	37838	-12092	-3760	-8085	-4756	0	-28693
35	07.06.2011 to 30.06.2011	51%	11512	3680	7748	4558	2416	29914	0	0	0	0	0	0	11512	3680	7748	4558	2416	29914
36	JUL 0	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
37	AUG 2011	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
38	SEP 2011	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
39	OCT 2011	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
40	NOV 2011	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
41	DEC 2011	58%	15530	4600	11675	6039	2528	40372	15560	4600	11693	6048	2528	40429	-30	0	-18	-9	0	-57
42	JAN 2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58

43	FEB	2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58
44	MAR	2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58
45	APR	2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58
46	MAY	2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58
47	JUN	2012	65%	15530	4600	13085	6039	2640	41894	15560	4600	13104	6048	2640	41952	-30	0	-19	-9	0	-58
48	JUL	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
49	AUG	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
50	SEP	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
51	OCT	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
52	NOV	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
53	DEC	2012	72%	16140	4600	14933	6222	2752	44647	16170	4600	14954	6231	2752	44707	-30	0	-21	-9	0	-60
54	JAN	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
55	FEB	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
56	MAR	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
57	APR	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
58	MAY	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
59	JUN	2013	80%	16140	4600	16592	6222	2880	46434	16170	4600	16616	6231	2880	46497	-30	0	-24	-9	0	-63
60	JUL	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
61	AUG	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
62	SEP	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
63	OCT	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
64	NOV	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
65	DEC	2013	90%	16770	4600	19233	6411	3040	50054	16800	4600	19260	6420	3040	50120	-30	0	-27	-9	0	-66
66	JAN	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
67	FEB	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
68	MAR	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
69	APR	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
70	MAY	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
71	JUN	2014	100%	16770	4600	21370	6411	3200	52351	16800	4600	21400	6420	3200	52420	-30	0	-30	-9	0	-69
72	JUL	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
73	AUG	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
74	SEP	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
75	OCT	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
76	NOV	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
77	DEC	2014	107%	17420	4600	23561	6606	3312	55499	17450	4600	23594	6615	3312	55571	-30	0	-33	-9	0	-72
78	JAN	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
79	FEB	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
80	MAR	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
81	APR	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
82	MAY	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
83	JUN	2015	113%	17420	4600	24883	6606	3408	56917	17450	4600	24917	6615	3408	56990	-30	0	-34	-9	0	-73
84	JUL	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100
85	AUG	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100
86	SEP	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100
87	OCT	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100
88	NOV	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100
89	DEC	2015	119%	18080	4600	26989	6804	3504	59977	18120	4600	27037	6816	3504	60077	-40	0	-48	-12	0	-100

GRAND TOTAL

1370660

391520

1242601

528654

238704

3772139

1391320

404800

1255000

538836

236288

3826244

.20660

-13280

-12399

-10182

2416

-54105

22



## DUE & DRAWN STATEMENT OF PAY-REFIXATION

Smt. Veer Bala

Designation: Pharmacist

PERIOD: 01/09/2008 to 31/12/2015

Sr. No.	Month & Year	DA RATE	AMOUNT DUE										AMOUNT DRAWN										DIFFERENCE					
			BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL								
1	SEP 2008	16%	14780	4600	3101	5814	1856	30151	15370	4800	3227	6051	1856	31304	-590	-200	-126	-237	0	-1153								
2	OCT 2008	16%	14780	4600	3101	5814	1856	30151	15370	4800	3227	6051	1856	31304	-590	-200	-126	-237	0	-1153								
3	NOV 2008	16%	14780	4600	3101	5814	1856	30151	15370	4800	3227	6051	1856	31304	-590	-200	-126	-237	0	-1153								
4	DEC 2008	16%	14780	4600	3101	5814	1856	30151	15370	4800	3227	6051	1856	31304	-590	-200	-126	-237	0	-1153								
5	JAN 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
6	FEB 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
7	MAR 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
8	APR 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
9	MAY 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
10	JUN 2009	22%	14780	4600	4264	5814	1952	31410	15370	4800	4437	6051	1952	32610	-590	-200	-173	-237	0	-1200								
11	JUL 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
12	AUG 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
13	SEP 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
14	OCT 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
15	NOV 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
16	DEC 2009	27%	15370	4600	5392	5991	2032	33385	15980	4800	5611	6234	2032	34657	-610	-200	-219	-243	0	-1272								
17	JAN 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
18	FEB 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
19	MAR 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
20	APR 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
21	MAY 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
22	JUN 2010	35%	15370	4600	6990	5991	2160	35111	15980	4800	7273	6234	2160	36447	-610	-200	-283	-243	0	-1336								
23	JUL 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
24	AUG 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
25	SEP 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
26	OCT 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
27	NOV 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
28	DEC 2010	45%	15970	4600	9257	6171	2320	38318	16610	4800	9635	6423	2320	39788	-640	-200	-378	-252	0	-1470								
29	JAN 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
30	FEB 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
31	MAR 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
32	APR 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
33	MAY 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
34	JUN 2011	51%	15970	4600	10491	6171	2416	39648	16610	4800	10919	6423	2416	41168	-640	-200	-428	-252	0	-1520								
35	JUL 2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636								
36	AUG 2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636								
37	SEP 2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636								
38	OCT 2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636								

39	NOV	2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636
40	DEC	2011	58%	16590	4600	12290	6357	2528	42365	17260	4800	12795	6618	2528	44001	-670	-200	-505	-261	0	-1636
41	JAN	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
42	FEB	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
43	MAR	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
44	APR	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
45	MAY	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
46	JUN	2012	65%	16590	4600	13774	6357	2640	43961	17260	4800	14339	6618	2640	45657	-670	-200	-565	-261	0	-1696
47	JUL	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
48	AUG	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
49	SEP	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
50	OCT	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
51	NOV	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
52	DEC	2012	72%	17230	4600	15718	6549	2752	46849	17930	4800	16366	6819	2752	48667	-700	-200	-648	-270	0	-1818
53	JAN	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
54	FEB	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
55	MAR	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
56	APR	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
57	MAY	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
58	JUN	2013	80%	17230	4600	17464	6549	2880	48723	17930	4800	18184	6819	2880	50613	-700	-200	-720	-270	0	-1890
59	JUL	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
60	AUG	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
61	SEP	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
62	OCT	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
63	NOV	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
64	DEC	2013	90%	17890	4600	20241	6747	3040	52518	18620	4800	21078	7026	3040	54564	-730	-200	-837	-279	0	-2046
65	JAN	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
66	FEB	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
67	MAR	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
68	APR	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
69	MAY	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
70	JUN	2014	100%	17890	4600	22490	6747	3200	54927	18620	4800	23420	7026	3200	57066	-730	-200	-930	-279	0	-2139
71	JUL	2014	107%	18570	4600	24792	6951	3312	58225	19330	4800	25819	7239	3312	60500	-760	-200	-1027	-288	0	-2275
72	AUG	2014	107%	18570	4600	24792	6951	3312	58225	19330	4800	25819	7239	3312	60500	-760	-200	-1027	-288	0	-2275
73	SEP	2014	107%	18570	4600	24792	6951	3312	58225	19330	4800	25819	7239	3312	60500	-760	-200	-1027	-288	0	-2275
74	01.10.2014 to 18.10.2014		107%	10783	2671	14396	4036	3312	35198	19330	4800	25819	7239	3312	60500	-854	-200	-11423	-3203	0	-25302
75	19.10.2014 to 31.10.2014		107%	8081	2013	10801	3028	3312	27235			0	0	0	0	8081	2013	10801	3028	3312	27235
76	NOV	0	107%	19270	4800	25755	7221	3312	60358	19330	4800	25819	7239	3312	60500	-60	0	-64	-18	0	-142
77	DEC	0	107%	19270	4800	25755	7221	3312	60358	19330	4800	25819	7239	3312	60500	-60	0	-64	-18	0	-142
78	JAN	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	60	0	-68	-18	0	-146
79	FEB	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	60	0	-68	-18	0	-146

80	MAR	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	-60	0	-68	-18	0	-146	
81	APR	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	-60	0	-68	-18	0	-146	
82	MAY	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	-60	0	-68	-18	0	-146	
83	JUN	2015	113%	19270	4800	27199	7221	3408	61898	19330	4800	27267	7239	3408	62044	-60	0	-68	-18	0	-146	
84	JUL	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
85	AUG	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
86	SEP	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
87	OCT	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
88	NOV	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
89	DEC	2015	119%	20000	4800	29512	7440	3504	65256	20060	4800	29583	7458	3504	65405	-60	0	-71	-18	0	-149	
<b>GRAND TOTAL</b>																						
				1493134	407684	1333979	570245	239600	4044642	1542820	422400	1373264	589566	236288	4164338	-49686	-14716	-39285	-19321	3312	-119696	

# DUE & DRAWN STATEMENT OF PAY-REFIXATION

Sh. Muni Ram

Designation: Pharmacist

PERIOD: 01/10/2007 to 31/12/2015

18

Sr. No.	Month & Year	DA RATE	AMOUNT DUE						AMOUNT DRAWN						DIFFERENCE							
			BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL		
1	OCT 2007	9%	14220	4600	1694			20514	13680	4200	1609			19489	540	400	85			0	0	1025
2	NOV 2007	9%	14220	4600	1694			20514	13680	4200	1609			19489	540	400	85			0	0	1025
3	DEC 2007	9%	14220	4600	1694			20514	13680	4200	1609			19489	540	400	85			0	0	1025
4	JAN 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
5	FEB 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
6	MAR 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
7	APR 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
8	MAY 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
9	JUN 2008	12%	14220	4600	2258			21078	13680	4200	2146			20026	540	400	112			0	0	1052
10	JUL 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
11	AUG 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
12	SEP 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
13	OCT 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
14	NOV 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
15	DEC 2008	16%	14790	4600	3102			22492	14220	4200	2947			21367	570	400	155			0	0	1125
16	JAN 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
17	FEB 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
18	MAR 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
19	APR 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
20	MAY 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
21	JUN 2009	22%	14790	4600	4266			31425	15370	4800	3227			31304	580	200	125			0	0	-1139
22	JUL 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
23	AUG 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
24	SEP 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
25	OCT 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
26	NOV 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
27	DEC 2009	27%	15380	4600	5395			33401	15980	4800	3657			34657	600	200	216			0	0	-1256
28	JAN 2010	35%	15380	4600	6993			35127	15980	4800	6234			36447	600	200	280			0	0	-1320
29	FEB 2010	35%	15380	4600	6993			35127	15980	4800	6234			36447	600	200	280			0	0	-1320
30	MAR 2010	35%	15380	4600	6993			35127	15980	4800	6234			36447	600	200	280			0	0	-1320
31	APR 2010	35%	15380	4600	6993			35127	15980	4800	6234			36447	600	200	280			0	0	-1320
32	MAY 2010	35%	15370	4600	6990			35111	15980	4800	6234			36447	610	200	283			0	0	-1336
33	JUN 2010	35%	15370	4600	6990			35111	15980	4800	6234			36447	610	200	283			0	0	-1336
34	JUL 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
35	AUG 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
36	SEP 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
37	OCT 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
38	NOV 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
39	DEC 2010	45%	15980	4600	9261			38335	16610	4800	6423			39788	630	200	374			0	0	-1453
40	JAN 2011	51%	15980	4600	10496			39666	16610	4800	6423			41168	630	200	423			0	0	-1502
41	FEB 2011	51%	15980	4600	10496			39666	16610	4800	6423			41168	630	200	423			0	0	-1502
42	MAR 2011	51%	15980	4600	10496			39666	16610	4800	6423			41168	630	200	423			0	0	-1502
43	APR 2011	51%	15980	4600	10496			39666	16610	4800	6423			41168	630	200	423			0	0	-1502

44	MAY	2011	51%	15980	4600	10496	6174	2416	39666	16610	4800	10919	6423	2416	41168	-630	-200	-423	-249	0	-1502
45	JUN	2011	51%	15980	4600	10496	6174	2416	39666	16610	4800	10919	6423	2416	41168	-630	-200	-423	-249	0	-1502
46	JUL	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
47	AUG	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
48	SEP	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
49	OCT	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
50	NOV	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
51	DEC	2011	58%	16600	4600	12296	6360	2528	42384	17260	4800	12795	6618	2528	44001	-660	-200	-499	-238	0	-1617
52	JAN	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
53	FEB	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
54	MAR	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
55	APR	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
56	MAY	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
57	JUN	2012	65%	16600	4600	13780	6360	2640	43980	17260	4800	14339	6618	2640	45657	-660	-200	-559	-258	0	-1677
58	JUL	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
59	AUG	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
60	SEP	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
61	OCT	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
62	NOV	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
63	DEC	2012	72%	17240	4600	15725	6552	2752	46869	17930	4800	16366	6819	2752	48667	-690	-200	-641	-267	0	-1798
64	JAN	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
65	FEB	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
66	MAR	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
67	APR	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
68	MAY	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
69	JUN	2013	80%	17240	4600	17472	6552	2880	48744	17930	4800	18184	6819	2880	50613	-690	-200	-712	-267	0	-1869
70	JUL	2013	90%	17900	4600	20250	6750	3040	52540	18620	4800	21078	7026	3040	54564	-720	-200	-828	-276	0	-2024
71	AUG	2013	90%	17900	4600	20250	6750	3040	52540	18620	4800	21078	7026	3040	54564	-720	-200	-828	-276	0	-2024
72	SEP	2013	90%	17900	4600	20250	6750	3040	52540	18620	4800	21078	7026	3040	54564	-720	-200	-828	-276	0	-2024
73	OCT	2013	90%	18380	4800	21042	7014	3040	54476	18620	4800	21078	7026	3040	54564	-46	0	-36	-12	0	-88
74	NOV	2013	90%	18380	4800	21042	7014	3040	54476	18620	4800	21078	7026	3040	54564	-46	0	-36	-12	0	-88
75	DEC	2013	90%	18380	4800	21042	7014	3040	54476	18620	4800	21078	7026	3040	54564	-46	0	-36	-12	0	-88
76	JAN	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
77	FEB	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
78	MAR	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
79	APR	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
80	MAY	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
81	JUN	2014	100%	18380	4800	23380	7014	3200	56974	18620	4800	23420	7026	3200	57066	-40	0	-40	-12	0	-92
82	JUL	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
83	AUG	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
84	SEP	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
85	OCT	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
86	NOV	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
87	DEC	2014	107%	19290	4800	25776	7227	3312	60405	19330	4800	25819	7239	3312	60500	-40	0	-43	-12	0	-95
88	JAN	2015	113%	19290	4800	27222	7227	3408	61947	19330	4800	27267	7239	3408	62044	-40	0	-45	-12	0	-97
89	FEB	2015	113%	19290	4800	27222	7227	3408	61947	19330	4800	27267	7239	3408	62044	-40	0	-45	-12	0	-97
90	MAR	2015	113%	19290	4800	27222	7227	3408	61947	19330	4800	27267	7239	3408	62044	-40	0	-45	-12	0	-97

91	APR	2015	113%	19290	4800	27222	7227	3408	<b>61947</b>	19330	4800	27267	7239	3408	<b>62044</b>	-40	0	-45	-12	0	-97
92	MAY	2015	113%	19290	4800	27222	7227	3408	<b>61947</b>	19330	4800	27267	7239	3408	<b>62044</b>	-40	0	-45	-12	0	-97
93	JUN	2015	113%	19290	4800	27222	7227	3408	<b>61947</b>	19330	4800	27267	7239	3408	<b>62044</b>	-40	0	-45	-12	0	-97
94	JUL	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
95	AUG	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
96	SEP	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
97	OCT	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
98	NOV	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
99	DEC	2015	119%	20020	4800	29536	7446	3504	<b>65306</b>	20060	4800	29583	7458	3504	<b>65405</b>	-40	0	-47	-12	0	-99
<b>GRAND TOTAL</b>				<b>1660360</b>	<b>460800</b>	<b>1370700</b>	<b>573900</b>	<b>236288</b>	<b>4302048</b>	<b>1694380</b>	<b>468600</b>	<b>1396861</b>	<b>589566</b>	<b>236288</b>	<b>4385695</b>	<b>-34020</b>	<b>-7800</b>	<b>-26161</b>	<b>-15666</b>	<b>0</b>	<b>-83647</b>

**DUE & DRAWN STATEMENT OF PAY-REFIXATION**  
 Designation: Pharmacist

In respect of: **Sh. Vivek Kumar Sharma**      PERIOD: 01/09/2008 to 31/05/2022

Sr. No.	Month & Year	DA RATE	AMOUNT DUE					AMOUNT DRAWN					DIFFERENCE							
			BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL
1	SEP 2008	16%	13610	4200	2850	5343	1856	27859	14150	4600	3000	5625	1856	29231	-540	-400	-150	-282	0	-1372
2	OCT 2008	16%	13610	4200	2850	5343	1856	27859	14150	4600	3000	5625	1856	29231	-540	-400	-150	-282	0	-1372
3	NOV 2008	16%	13610	4200	2850	5343	1856	27859	14150	4600	3000	5625	1856	29231	-540	-400	-150	-282	0	-1372
4	DEC 2008	16%	13610	4200	2850	5343	1856	27859	14150	4600	3000	5625	1856	29231	-540	-400	-150	-282	0	-1372
5	JAN 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
6	FEB 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
7	MAR 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
8	APR 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
9	MAY 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
10	JUN 2009	22%	13610	4200	3918	5343	1952	29023	14150	4600	4125	5625	1952	30452	-540	-400	-150	-282	0	-1372
11	JUL 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
12	AUG 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
13	SEP 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
14	OCT 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
15	NOV 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
16	DEC 2009	27%	14150	4200	4955	5505	2032	30842	14720	4600	5216	5796	2032	32364	-570	-400	-261	-291	0	-1429
	01.01.2010 to 10.01.2010	35%	4565	1355	2072	1776	2160	11928	14720	4600	6762	5796	2160	34038	-10155	-3245	-4690	-4020	0	-22110
17	11.01.2010 to 31.10.2010	35%	9585	3116	4445	3810	0	20956	0	0	0	0	0	0	9585	3116	4445	3810	0	20956
18	FEB 0	35%	14150	4600	6563	5625	2160	33098	14720	4600	6762	5796	2160	34038	570	0	-199	-171	0	-940
19	MAR 0	35%	14150	4600	6563	5625	2160	33098	14720	4600	6762	5796	2160	34038	570	0	-199	-171	0	-940
20	APR 2010	35%	14150	4600	6563	5625	2160	33098	14720	4600	6762	5796	2160	34038	570	0	-199	-171	0	-940
21	MAY 2010	35%	14150	4600	6563	5625	2160	33098	14720	4600	6762	5796	2160	34038	570	0	-199	-171	0	-940
22	JUN 2010	35%	14150	4600	6563	5625	2160	33098	14720	4600	6762	5796	2160	34038	570	0	-199	-171	0	-940
23	JUL 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
24	AUG 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
25	SEP 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
26	OCT 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
27	NOV 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
28	DEC 2010	45%	15270	4600	8942	5961	2320	37093	15300	4600	8955	5970	2320	37145	-640	0	-13	-9	0	-52
29	JAN 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
30	FEB 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
31	MAR 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
32	APR 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
33	MAY 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
34	JUN 2011	51%	15270	4600	10134	5961	2416	38381	15300	4600	10149	5970	2416	38435	-30	0	-15	-9	0	-54
35	JUL 2011	58%	15870	4600	11873	6141	2528	41012	15900	4600	11890	6150	2528	41068	-30	0	-17	-9	0	-56
36	AUG 2011	58%	15870	4600	11873	6141	2528	41012	15900	4600	11890	6150	2528	41068	-30	0	-17	-9	0	-56
37	SEP 2011	58%	15870	4600	11873	6141	2528	41012	15900	4600	11890	6150	2528	41068	-30	0	-17	-9	0	-56
38	OCT 2011	58%	15870	4600	11873	6141	2528	41012	15900	4600	11890	6150	2528	41068	-30	0	-17	-9	0	-56
39	NOV 2011	58%	15870	4600	11873	6141	2528	41012	15900	4600	11890	6150	2528	41068	-30	0	-17	-9	0	-56

40	DEC	2011	58%	15870	4600	11873	6141	2528	<b>41012</b>	15900	4600	11890	6150	2528	<b>41068</b>	-30	0	-17	9	0	<b>-56</b>
		01.01.2012 to 10.01.2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	5129	1484	4298	1984	2640	<b>15535</b>	10741	3116	9008	4157	0	<b>27022</b>
41		11.01.2012 to 31.01.2012	65%	0	0	0	0	0	0	10771	3252	9115	4207	0	<b>27345</b>	-10771	-3252	-9115	-4207	0	<b>-27345</b>
42	FEB	2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	15900	4800	13455	6210	2640	<b>43005</b>	-30	-200	-149	-69	0	<b>-448</b>
43	MAR	2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	15900	4800	13455	6210	2640	<b>43005</b>	-30	-200	-149	-69	0	<b>-448</b>
44	APR	2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	15900	4800	13455	6210	2640	<b>43005</b>	-30	-200	-149	-69	0	<b>-448</b>
45	MAY	2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	15900	4800	13455	6210	2640	<b>43005</b>	-30	-200	-149	-69	0	<b>-448</b>
46	JUN	2012	65%	15870	4600	13306	6141	2640	<b>42557</b>	15900	4800	13455	6210	2640	<b>43005</b>	-30	-200	-149	-69	0	<b>-448</b>
47	JUL	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
48	AUG	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
49	SEP	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
50	OCT	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
51	NOV	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
52	DEC	2012	72%	16490	4600	15185	6327	2752	<b>45354</b>	17160	4800	15811	6588	2752	<b>47111</b>	-670	-200	-626	-261	0	<b>-1757</b>
53	JAN	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
54	FEB	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
55	MAR	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
56	APR	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
57	MAY	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
58	JUN	2013	80%	16490	4600	16872	6327	2880	<b>47169</b>	17160	4800	17568	6588	2880	<b>48996</b>	-670	-200	-696	-261	0	<b>-1827</b>
59	JUL	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
60	AUG	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
61	SEP	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
62	OCT	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
63	NOV	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
64	DEC	2013	90%	17130	4600	19557	6519	3040	<b>50846</b>	17820	4800	20358	6786	3040	<b>52804</b>	-690	-200	-801	-267	0	<b>-1958</b>
65	JAN	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
66	FEB	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
67	MAR	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
68	APR	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
69	MAY	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
70	JUN	2014	100%	17130	4600	21730	6519	3200	<b>53179</b>	17820	4800	22620	6786	3200	<b>55226</b>	-690	-200	-890	-267	0	<b>-2047</b>
71	JUL	2014	107%	17790	4600	23957	6717	3312	<b>56376</b>	18500	4800	24931	6990	3312	<b>58533</b>	-710	-200	-974	-273	0	<b>-2157</b>
72	AUG	2014	107%	17790	4600	23957	6717	3312	<b>56376</b>	18500	4800	24931	6990	3312	<b>58533</b>	-710	-200	-974	-273	0	<b>-2157</b>
73	SEP	2014	107%	17790	4600	23957	6717	3312	<b>56376</b>	18500	4800	24931	6990	3312	<b>58533</b>	-710	-200	-974	-273	0	<b>-2157</b>
76	NOV	2014	107%	17790	4600	23957	6717	3312	<b>56376</b>	18500	4800	24931	6990	3312	<b>58533</b>	-710	-200	-974	-273	0	<b>-2157</b>
77	DEC	2014	107%	17790	4600	23957	6717	3312	<b>56376</b>	18500	4800	24931	6990	3312	<b>58533</b>	-710	-200	-974	-273	0	<b>-2157</b>
78	JAN	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>
79	FEB	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>
80	MAR	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>
81	APR	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>
82	MAY	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>
83	JUN	2015	113%	17790	4600	25301	6717	3408	<b>57816</b>	18500	4800	26329	6990	3408	<b>60027</b>	-710	-200	-1028	-273	0	<b>-2211</b>



84	JUL	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
85	AUG	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
86	SEP	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
87	OCT	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
88	NOV	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
89	DEC	2015	119%	18470	4600	27453	6921	3504	<b>60948</b>	19200	4800	28560	7200	3504	<b>63264</b>	-730	-200	-1107	-279	0	<b>-2316</b>
90	JAN	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
91	FEB	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
92	MAR	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
93	APR	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
94	MAY	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
95	JUN	2016	0%	60400	0	0	0	3600	<b>64000</b>	62200	0	0	0	3600	<b>65800</b>	-1800	0	0	0	0	<b>-1800</b>
96	JUL	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
97	AUG	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
98	SEP	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
99	OCT	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
100	NOV	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
101	DEC	2016	2%	62200	0	1244	0	1632	<b>65076</b>	64100	0	1282	0	1632	<b>67014</b>	-1900	0	-38	0	0	<b>-1938</b>
102	JAN	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
103	FEB	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
104	MAR	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
105	APR	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
106	MAY	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
107	JUN	2017	4%	62200	0	2488	0	1664	<b>66352</b>	64100	0	2564	0	1664	<b>68328</b>	-1900	0	-76	0	0	<b>-1976</b>
108	JUL	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
109	AUG	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
110	SEP	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
111	OCT	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
112	NOV	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
113	DEC	2017	5%	64100	0	3205	0	1680	<b>84369</b>	66000	0	3300	15840	1680	<b>86820</b>	-1900	0	-95	-456	0	<b>-2451</b>
114	JAN	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
115	FEB	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
116	MAR	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
117	APR	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
118	MAY	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
119	JUN	2018	7%	64100	0	4487	0	1712	<b>85683</b>	66000	0	4620	15840	1712	<b>88172</b>	-1900	0	-133	-456	0	<b>-2489</b>
120	JUL	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
121	AUG	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
122	SEP	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
123	OCT	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
124	NOV	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
125	DEC	2018	9%	66000	0	5940	0	1744	<b>89524</b>	68000	0	6120	16320	1744	<b>92184</b>	-2000	0	-180	-480	0	<b>-2660</b>
126	JAN	2019	12%	66000	0	7920	0	1792	<b>91552</b>	68000	0	8160	16320	1792	<b>94272</b>	-2000	0	-240	-480	0	<b>-2720</b>
127	FEB	2019	12%	66000	0	7920	0	1792	<b>91552</b>	68000	0	8160	16320	1792	<b>94272</b>	-2000	0	-240	-480	0	<b>-2720</b>
128	MAR	2019	12%	66000	0	7920	0	1792	<b>91552</b>	68000	0	8160	16320	1792	<b>94272</b>	-2000	0	-240	-480	0	<b>-2720</b>
129	APR	2019	12%	66000	0	7920	0	1792	<b>91552</b>	68000	0	8160	16320	1792	<b>94272</b>	-2000	0	-240	-480	0	<b>-2720</b>
130	MAY	2019	12%	66000	0	7920	0	1792	<b>91552</b>	68000	0	8160	16320	1792	<b>94272</b>	-2000	0	-240	-480	0	<b>-2720</b>

131	JUN	2019	12%	66000	0	7920	15840	1792	91552	68000	0	8160	16320	1792	94222	2000	0	-240	-480	0	-2720
132	JUL	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
133	AUG	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
134	SEP	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
135	OCT	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
136	NOV	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
137	DEC	2019	17%	68000	0	11560	16320	1872	97752	70000	0	11900	16800	1872	100572	-2000	0	-340	-480	0	-2820
	01.01.20 TO 10.01.2020		17%	21935	0	3729	5264	1872	32800	70000	0	11900	16800	1872	100572	-48065	0	-8171	-11336	0	-67772
138	11.01.2020 TO 31.01.2020		17%	47419	0	8061	11381	1872	68733	0	0	0	0	0	0	47419	0	8061	11381	1872	68733
139	FEB	0	17%	70000	0	11900	16800	1872	100572	70000	0	11900	16800	1872	100572	0	0	0	0	0	0
140	MAR	0	17%	70000	0	11900	16800	1872	100572	70000	0	11900	16800	1872	100572	0	0	0	0	0	0
141	APR	0	17%	70000	0	11900	16800	1872	100572	70000	0	11900	16800	1872	100572	0	0	0	0	0	0
142	MAY	0	17%	70000	0	11900	16800	1872	100572	70000	0	11900	16800	1872	100572	0	0	0	0	0	0
143	JUN	0	17%	70000	0	11900	16800	1872	100572	70000	0	11900	16800	1872	100572	0	0	0	0	0	0
144	JUL	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
145	AUG	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
146	SEP	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
147	OCT	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
148	NOV	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
149	DEC	0	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
150	JAN	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
151	FEB	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
152	MARCH	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
153	APRIL	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
154	MAY	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
155	JUNE	2021	17%	70000	0	11900	16800	1872	100572	72100	0	12257	17304	1872	103533	-2100	0	-357	-504	0	-2961
156	JULY	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
157	AUG	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
158	SEP	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
159	OCT	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
160	NOV	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
161	DEC	2021	31%	72100	0	22351	17304	2096	113851	74300	0	23033	17832	2096	117261	-2200	0	-682	-528	0	-3410
162	JAN	2022	34%	72100	0	24514	17304	2144	116062	74300	0	25262	17832	2144	119538	-2200	0	-748	-528	0	-3476
163	FEB	2022	34%	72100	0	24514	17304	2144	116062	74300	0	25262	17832	2144	119538	-2200	0	-748	-528	0	-3476
164	MAR	2022	34%	72100	0	24514	17304	2144	116062	74300	0	25262	17832	2144	119538	-2200	0	-748	-528	0	-3476
165	APRIL	2022	34%	72100	0	24514	17304	2144	116062	74300	0	25262	17832	2144	119538	-2200	0	-748	-528	0	-3476
166	MAY	2022	34%	72100	0	24514	17304	2144	116062	74300	0	25262	17832	2144	119538	-2200	0	-748	-528	0	-3476
								1600													
GRAND TOTAL				5744674	398271	1704984	1316530	366032	9330491	5907620	414336	1759374	1335075	364160	9800565	-162946	-16065	-54390	-38545	1872	-270074

# DUE & DRAWN STATEMENT OF PAY-REFIXATION

Designation: Pharmacist

PERIOD: 01/01/2006 to 31/07/2009

In respect of:

Ms. Pratibha Rani

Sr. No.	Month & Year	DA RATE	AMOUNT DUE						AMOUNT DRAWN						DIFFERENCE					
			BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL	BP	GP	DA	HRA	TA	TOTAL
1	JAN 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
2	FEB 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
3	MAR 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
4	APR 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
5	MAY 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
6	JUN 2006	0%	12370	4200	0	4971	1600	23141	12370	4600	0	5091	1600	23661	0	-400	0	-120	0	-520
7	JUL 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
8	AUG 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
9	SEP 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
10	OCT 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
11	NOV 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
12	DEC 2006	2%	12870	4200	341	5121	1632	24164	12880	4600	350	5244	1632	24706	-10	-400	-9	-123	0	-542
13	JAN 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
14	FEB 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
15	MAR 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
16	APR 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
17	MAY 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
18	JUN 2007	6%	12870	4200	1024	5121	1696	24911	12880	4600	1049	5244	1696	25469	-10	-400	-25	-123	0	-558
19	JUL 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
20	AUG 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
21	SEP 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
22	OCT 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
23	NOV 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
24	DEC 2007	9%	13390	4200	1583	5277	1744	26194	13410	4600	1621	5403	1744	26778	-20	-400	-38	-126	0	-584
25	JAN 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
26	FEB 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
27	MAR 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
28	APR 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
29	MAY 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
30	JUN 2008	12%	13390	4200	2111	5277	1792	26770	13410	4600	2161	5403	1792	27366	-20	-400	-50	-126	0	-596
31	JUL 2008	16%	13920	4200	2899	5436	1856	28311	13950	4600	2968	5565	1856	28939	-30	-400	-69	-129	0	-628
32	AUG 2008	16%	13920	4200	2899	5436	1856	28311	13950	4600	2968	5565	1856	28939	-30	-400	-69	-129	0	-628
33	SEP 2008	16%	14470	4600	3051	5721	1856	29698	14510	4800	3090	5793	1856	30049	-40	-200	-39	-72	0	-351
34	OCT 2008	16%	14470	4600	3051	5721	1856	29698	14510	4800	3090	5793	1856	30049	-40	-200	-39	-72	0	-351
35	01.11.2008 to 05.11.2008	16%	2412	767	509	954	1856	6498	14510	4800	3090	5793	1856	30049	-12098	-4033	-2581	-4839	0	-23551
36	06.11.2008 to 30.11.2008	16%	12542	4000	2647	4963	1856	26008							12542	4000	2647	4963	1856	26008
37	DEC 2008	16%	15050	4800	3176	5955	1856	30837	14510	4800	3090	5793	1856	30049	540	0	86	162	0	788
38	JAN 2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
39	FEB 2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
40	MAR 2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
41	APR 2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821

42	MAY	2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
	JUN	2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
43	JUN	2009	22%	15050	4800	4367	5955	1952	32124	14510	4800	4248	5793	1952	31303	540	0	119	162	0	821
	JUL	2009	27%	15650	4800	5522	6135	2032	34139	15090	4800	5370	5967	2032	33259	560	0	152	168	0	880
44				582074	186767	80310	230653	77520	1157324	577790	200000	80240	233337	75664	1167031	4284	-13233	70	-2684	1856	-9707
<b>GRAND TOTAL</b>																					

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01(Ref: Audit Observation Memo No. 03 dated 09/05/2022)**

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

During the test check of the PBRs pertaining to audit period maintained by CDMO (Shahdara), Govt. of N.C.T of Delhi, Jhilmil Colony, Delhi, following irregularities/ lapses have been noticed in:-

1. PBR has never been signed by the DDO or Head of Office as a token of checking and verification of entries etc.
1. The mandatory page counting certificate is not found recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned and index of PBR has also not been maintained;
2. The mandatory information/details of each of the employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like Pay, details of allowance and advances/ refunds, installment No., PAN No., GPF No., PRAN (NPS) etc. were also not found filled in most of the cases. Col. No.37/39 (Bill No. & Date) has not been filled;
3. Details of entries of Transfer-in and Transfer-out of employees and Retirement, Resignation, etc. have not been found mentioned.
4. Details/Particulars of Payment of Retirement Benefits, etc. are not found entered in P.B.R folios in respect of Government Servants on their Retirement;
5. Monthly entries of Pay & allowances entered in PBRs are found incomplete and have not been signed by DDO;
- 7.GAR-18, Abstract of Pay and other Bills is found incomplete in most of the PBRs;
8. Total of each column is also required to be entered on the last line of each page (at the bottom) for calculation of Income Tax of each of the Government Servants for respective period;
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;
11. Post Sanction Details like Sanction Order No., date, whether Permanent post, Temporary Post etc. not found in PBR anywhere.

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



6

**TAN No. 02(Ref: Audit Observation Memo No. 05, dated 17.05.2022)**

**Sub: - Irregularities in maintenance of Bill registers for the period 2013-14 to 2021-22.**

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

1. Page counting certificate has not been recorded on the first page of Bill Registers. Page numbering is 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 shortcomings may be rectified and shown to the next audit.

**TAN No. 03(Ref: Audit Observation Memo No. 10, dated 18/05/2022)**

**Sub: Payments of Salaries/Wages/electricity etc. bill of AAMC and copies of approvals & sanctions.**

During test check scrutiny of relevant record provided to audit, it was observed that as per file No. 13/5/(9)/2021/SHD/DHA/AAMC/Project, payments of electricity bills in respect of 30 (Thirty) A.A Mohalla clinics have been sectioned by the CDMO, Shahdara District on monthly basis and amounts released to BSES through payment vouchers. These sanction orders have not been found endorsed to any DDO or PAO and the expenditure on this account have been found debitible to the Head "22100111002 31" Grant in Aid to DSHM file year 2021-22.

Accordingly as per bill registers for the year 2016-17, 2017-18 and 2018-19 the audit has observed that the office/ Department has made payments



pertaining to salaries/wages of Doctors/Medical officers, monthly Rents, payment to helpers and multi task workers and to path labs/ Diagnostic centers, etc., from the regular budget of the department under the object Head "Office Expenses". All these payments were particularly made in respect of A.A Mohalla clinics under the DHSM. Reasons for not making these payments from the project etc were not found on record.

Since the o/o the CDMO Shahdara has not provided paid vouchers (Paid through PAO) to the audit nor any copies of orders etc. in respect of employees/Staff posted in these clinics, the audit could not verify the (1) sanctioned strength of clinics, types of posts, if any, were available in the Mohalla clinics etc.,

(1) Approval of competent authority for creation of posts in these clinics and posts are whether regular permanents temporary, etc couldn't be verified.

(2) Rates, etc, on which payments were made to helpers, Doctors, MTS, etc; and

(3) Details of empanelled path/ Diagnostic centers and details of rates, amounts on which payments were made to the these Labs, Centres, etc.,

(4) Copies of relevant orders decisions, directions issued by government/competent authority are also not found on records in this regard.

All The facts & figures could not confirmed to audit along with duly authenticated copies of all relevant documents and reasons in the above could also not been provided to audit.

Same may be elucidated to Audit.



4

**TAN No. 04(Ref: Audit Observation Memo No. 15, dated 26/05/2022)**

**Sub: Improper maintenance of Services Books.**

During the test check scrutiny of the Service Books provided by the CDMO (Shahdara), GNCTD, Delhi to audit, the following discrepancies have been observed by Audit :-

- 1) Entries of Regular Appointment and Regularization of Contractual Service have not been made in a number of cases.
- 2) 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., In some of the cases, details of family submitted by Government Servants which include Parents-in-law, sister-in-law, nephew, niece, etc., which are not allowed as per rules subject to various condition as prescribed under Rules :

Examples are:

(a) Ms. Parvesh Sharma, PHN

Dependents: (i) Ms. Parents-in-Laws

- 3) Leave Accounts in most of the Service Books have not been updated in maximum of cases
- 4) In some of the cases, Service has not been verified.
- 5) Increments in some of the cases have not been signed/verified by HOS;
- 6) CCL Account not updated properly. CCL entries in some of the cases not verified by HOS;
- 7) 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;
- 8) 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;
- 9) 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;
- 10) 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;



11) Rule 288 (3) In 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;

Reasons for above discrepancies/lapses on the part of the office, may be elucidated to Audit with documentary proofs please.

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

**TAN No. 05 (Ref: Audit Observation Memo No. 17, dated 26/05/2022)**

**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 (Shahdara) provided to Audit for audit period, following discrepancies/short comings are 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 (Nonconsumable) of 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 (Shahdara), which is against the provisions of GFR and needs justifications.

2. Only **Six DGD** viz.Maujpur, Jhilmil colony, Saboli, Karkardooma, Durgapuri&Seelampur **out of Fifteen DGDs** under CDMO (Shahdara) provided Consumable/Non Consumable Registers and Indent Book.
3. The Internal Indent books and Medicine Issue Register have not been provided to Audit by any Dispensaries/Health Centres.
4. Non- Consumable registers are not being maintained properly and every year the stock entry is being entered of the same item which is incorrect.
5. Any page of medicine stock Register does not bear the signature of the Store Officer/Medical Officer Incharge during the period 2017-19.
6. Expired Register/List of Medicines Expired, List of items written off after condemnation and Handing over/taking over reports are not provided.
7. Cuttings are not attested by the concerned officer/ M.O./Incharges.

- 8. 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.
- 9. As per the Condemnation records provided to Audit, it is observed that the Auction Date, Time and place of auction have not been mentioned in any of the Auction Notice vide No.2060 dated 12.05.2015 & 4091 dated 16.10.2015 issued by the CDMO office. There is also no record found regarding Security Money of Rs.1,000/- which was to be deposited before Auction by Bidder, as per the terms & conditions of the Notice dated 12.05.2015 and 16.10.2015.

Further, there was no verification of Auction details duly signed by Auction Committee/Board found available on record in respect of auction held in May & October/2015 (As per Bid Sheet Available).

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

**TAN No. 06 (Ref: Audit Observation Memo No. 18, dated 26/05/2022)**

**Sub: Deficiency in Paid Bills/vouchers**

- 1. 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 initialed 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.

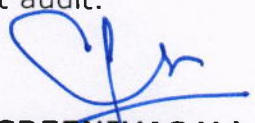
- 2. As per rule 208 (1) Receipt of goods and materials from private suppliers. (i) While receiving goods and materials from a supplier, the officer-in- charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials. (ii) All materials shall be counted. Measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out of this stage by technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms

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of the relevant contract provisions may also be given to supplier on receiving the materials. (iii) Details of the material so received should thereafter be entered in the appropriate stock register preferably in an IT-based system. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers.

On test check scrutiny of bills/vouchers it has been observed in most of the bills that not entry of receipt of materials according to required specification, quantity has been made on the bills.

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



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**