

DIRECTORATE OF AUDIT  
 GOVERNMENT OF N.C.T OF DELHI  
 4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI  
AUDIT REPORT OF DIRECTORATE OF Medical Care Unit, Deptt. Of Social Welfare, Firoz Shah Kotla, Delhi Gate, New Delhi FOR THE PERIOD 2015-2021.

INTRODUCTION

The Internal Audit Report of **Medical Care Unit, Deptt. Of Social Welfare, Firoz Shah Kotla, Delhi Gate, New Delhi** on the accounts for the period 2015-2021 was conducted by the field audit party no. XXVI by Shri Pardeep Kumar, IAO/AO. The audit was conducted during 07 working days between 04.10.2021 to 13.10.2021.

AIMS AND OBJECTIVES

The Medical Care Unit is providing primary medical care to the students and inmates of GLNS Deaf and Dumb school and their hostel for Boys and Girls.

H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2015 to 2021:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<b>Head of the Office (S/Shri/Ms.)</b>				
1	Anju Masood	Sr. Superintendent	01.04.2015	11.06.2015
2	Kuldeep Singh Dhama	Deputy Director(Adhoc Danics)	12.06.2015	07.09.2015
3	Arti Kapoor	Sr. Superintendent	08.09.2015	16.08.2017
4	Rajeev Kumar Saxena	Sr. Superintendent	17.08.2017	06.12.2017
5	Sanjay Bahl	Sr. Superintendent	07.12.2017	25.06.2018
6	Sanjay Sharma	Deputy Director(Adhoc Danics)	26.06.2018	31.03.2019
7	Pankaj Kumar Verma	Sr. Superintendent	01.04.2019	31.05.2019
8	Sanjay Sharma	Deputy Director(Adhoc Danics)	01.06.2019	31.03.2021
<b>D.D.O (S/Shri/Ms.)</b>				
1.	Anju Masood	Sr. Superintendent	01.04.2015	11.06.2015
2.	Kuldeep Singh Dhama	Deputy Director(Adhoc Danics)	12.06.2015	07.09.2015
3.	Arti Kapoor	Sr. Superintendent	08.09.2015	16.08.2017
4.	Rajeev Kumar Saxena	Sr. Superintendent	17.08.2017	06.12.2017
5.	Sanjay Bahl	Sr. Superintendent	07.12.2017	25.06.2018
6.	Sanjay Sharma	Deputy Director(Adhoc Danics)	26.06.2018	31.03.2019
7.	Pankaj Kumar Verma	Sr. Superintendent	01.04.2019	31.05.2019

8.	Sanjay Sharma	Deputy Director(Adhoc Danics)	01.06.2019	31.03.2021
<b>Cashier (S/Shri/Ms.)</b>				
1.	Ashok Kumar Sharma	LDC	01.04.2015	30.06.2018
2.	No official was deputed as cashier during this period		31.07.2018	Till date

**Budget received and expenditure of the Deptt. for the year 2015-21**

**(Amount in lacs of Rupees)**

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2015-16	4673000	4640976	32024
2016-17	6775000	6181117	593883
2017-18	7500000	5857723	1642277
2018-19	7770000	6059771	1710229
2019-20	9255000	5899226	3355774
2020-21	6615000	5958068	656932

Year	Plan/Capital		
	Budget	Expenditure	Balance
2015-16	NIL		
2016-17			
2017-18			
2018-19			
2019-20			
2020-21			

**Vacancy Statement:**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	01	0	01
2	Group – 'B'	02	02	0
3	Group – 'C'	02	02	0
	Total	05	04	01

**Statutory Audit:-**

The Statutory audit of Medical Care Unit, Deptt. Of Social Welfare, Firoz Shah Kotla, Delhi Gate, New Delhi, has not been conducted by AG (Audit) Delhi till date.

**DETAILS OF STAFF WHOSE RETIREMENT IS WITHIN 5 YEARS:**

S. NO.	NAME OF THE STAFF (SH/Smt.)	DESIGNATION	DOB	DATE OF RETIREMENT	DOIA
1.	Bhagirathi	Sr. Nursing Officer	02.04.1964	30.04.2024	07.09.1988
2.	Pushpa	Sr. Nursing Officer	02.04.1964	30.04.2024	09.05.1988

**Maintenance of Records:-**

The maintenance of record of **Medical Care Unit, Deptt. Of Social Welfare, Firoz Shah Kotla, Delhi Gate, New Delhi** for the period 2015-21 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There were 09 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Number of Outstanding Paras
		Opening balance	Paras settled	Para Settled Nos.	
1.	1986-97	03	0	0	03
2	1997-06	01	0	0	01
3	2006-07	02	0	0	02
4	2007-15	03	01	01	02
	<b>TOTAL</b>	09	01	01	<b>08</b>

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1	2007-15	01	750	750	0	--
	<b>TOTAL</b>	01	750	750	0	-

18/C to  
26/C

**Current Audit Report :**

During the course of current audit, 08 Observation Memos were issued for the period 2015-21. 04 Audit Memos have been settled on the spot. Out of 04 remaining observation Audit Memos, 01 Audit Memos have been converted into paras and 03 to TANs.

Details of Current Recovery:-

26

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	02	5025	5025	--	--
2	04	9180	9180	--	--
3	06	12408	12408	--	--
4	07	57600	57600	--	--
5	08	10800	--	10800	01
	<b>Total</b>	<b>95013</b>	<b>84213</b>	<b>10800</b>	

34/c  
33/c  
32/c  
31/c

Internal audit report has been prepared on the basis of information furnished and made available by **Medical Care Unit, Deptt. Of Social Welfare, Firoz Shah Kotla, Delhi Gate, New Delhi**, for the period 2015-2021. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



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

# PART-I

## OLD AUDIT REPORT (1986-2015)

Previous Report  
Part I 1986-21

PARA-1

Para No. 7 Para 1

Para-1

(Reference Memo. No. 18  
Dt. 24.6.97)

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24

Contingency on account of repair of typewriter/Furniture etc.

During the course of a audit on account of repair of typewriter/furniture etc for the period 1987-88 to 96-97 following irregularities were noticed :-

(A) The contingent register was not maintained showing allotment of funds sub-head wise and recording bill numbers against each type of expenditure and their progressive totals for watching the excess of allocation if any.

Due to non maintenance of above register sub-vouchers numbers are not recorded in cash book also.

(B) Instructions regarding purchase/works/repairs etc issued by Finance Deptt (- II) Delhi Admn., Delhi letter No. P.22/10/84-AC dt. 24.11.84 and circulated by Dto. of Social Welfare letter No. F.15/18/84-85/A/C/DSW dt. 4.1.85 not observed by Deptt.

(C) Head of Office has no power to purchase, upkeep and repairs of all office equipments including typewriters. According to Third Edition in Delegation of Financial powers as on 31st March, 1987 issued by Finance Deptt. A/Cs (Co-ordination), Delhi Admn, Delhi, item No. 26(a) Head of Deptt has full powers subject to certain conditions. In following cases department has got done repair work of typewriter from private parties from time to time but no sanction available issued by Head of Department. For instances :-

Bill No./date	Vr. No./date	Item	From whom work done	Amount (Rs)
(i) CB-32-MCU dt. 31.3.93	255dt. 17.3.93	Repair of typewriter	Preet typewriters repair centre, Mukerjee Park, N.D.10	315-00
(ii) CB-29-MCU dt. 20.2.94	-do-	-do-	-do-	175-00
		-do-	-do-	425-00
		Laundry charges	Mangal Das	91-00
				691-00
(iii) CB-42-MCU 10.3.95	16dt. 24.2.95	Repair of typewriter	Preet typewriters	475-00
(iv) CB-2-MCU 29.6.95		-do-	-do-	340-00
(v) CB-45-MCU		-do-	-do-	485-00
		-do-	-do-	370-00
		Medicines	Arum stereo	400-00
		laundry charges	medical case	104-00
		-do-	-do-	341-00
				1770-00

(vi) CB-23-MCU	Repair of typewriter	Preet Typewriter	480-00
	Repair of almirah	Sethi stores	
	keys/back/handle	Karel bagh	200-00
		-do-	210-00
	Stiching laundry charges, Phetostat	Bachilal	498-00
		Electrical photo stat	175-00
		Cartage	90-00
			<hr/>
			1653-00
			<hr/>

(vii) CB-15-MCU	Purchase of typewriter	M/B Remington rand of India, Calcutta	4886-00
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Note. :- Head of Office had issued sanction No. F.2/62/Type-writer/MCU/GLNS/253 dt. 25.1.91 on D.G.S.&D rate contract for Rs. 4886-00 but he has no power to purchase typewriter. Expenditure should be regularised from competent authority.

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dt

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~~Para No. 10~~ Para 2 PARA-2

(Reference Memo No. 21  
dt. 25.6.97)

Para-2

Contingency on account of medicines

During the course of audit of contingent bills/Vrs. for medicines for the period 1987-88 to 96-97 following irregularities were noticed:-

- (A) The contingent register was not maintained showing allotment of funds sub-head wise and recording bill numbers against each type of expenditure and their progressive totals for watching the excess of allocation if any.
- (B) As per instructions circulated by Finance Deptt. (E.I.I.) Delhi Admn., Delhi vide letter No. F. 22/10/84-Ac dt. 24.11.84 and again on 3/96, purchases below Rs. 500/- should be made through Govt. agencies like Super Bazar, Kendriya Bhandar, other co-operative societies/stores without quotation. The purchases between Rs. 500-Rs. 20,000/- should be made through limited tender system. If these agencies fail to supply the rates within 15 days from the date of calling the quotations, the Deptt may then proceed to local purchase from the private parties by inviting quotations.

But while purchasing the material none of the above instructions followed however it was circulated by Dte. of Social Welfare vide No. F. 15/18/84-85/A/C/DSW dt. 4.1.85.

Some examples are as under:-

(c) Bill No./Date	Items	From whom purchased	Amount (Rs.)
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(i) CB-16-MCU dt. 22.2.88	Medicines	Super Bazar, Connaught Place N. Delhi-1	7358-00
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Note:- (1) Sanction is not enclosed.  
(2) Purchase made more than Rs. 500/- quotations not produced to a audit.

(ii) CB-26-MCU dt. 18.3.88	-do-	-do-	15018-00
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Note:- Accounts Officer (S.W.) issued sanction No. F. 1/66/Vol. I/87-88/A/C/DSW/15254 dt. 14.3.88 for Rs. 15000/- for the purchase of medicines but bill amount is Rs. 15018-00 why amount exceeds from the sanction. It is irregular expenditure which should be regularised from the competent authority.

(iii) CB-32-MCU 72 dt. 30.3.89	Medical equipment	Biotronics Inc, 70 Shivaji Marg, Rama Lane, Delhi. 34049-01	
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Note:- Sanction No. F. 1/66/88-89/DSW/A/C/14964 dt. 30.3.89 for purchase of medical equipment for Rs. 34994-00 plus sales Tax. purchase procedure issued by Delhi Admn/GFR was to be followed but quotations not produced to audit.



(iv) CB-29-MCU 400 dt. 10.3.88 Rubber Sheet/ M/S G.S. Ind-

28.3.88

easy chair  
doctor bag/  
Steel almi-  
rah

ustrial corpn  
Kirti Nagar,  
N.D.5 7168-00

M/S Royal safe  
Co., Karol Bagh,  
N.D.5 7874-00

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15042-00  
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Note:- (1) Sanction No. F.1(66)/Vol I/E7-88/DSW/A/Cs/11492 dt. 26.2.88 for Rs. 13768-00 plus sales tax as per approved norms scales and purchase should be made according to instructions issued by the finance Deptt. E. II. Delhi Admn, Delhi on 24.11.84/ GFR but quotations not produced to audit.

(2) What items were to be purchased not specified in the sanction.

Action may be taken as suggested above and compliance shown to audit.

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Para No. 11 Para 3 PARA-3

(Reference Memo. No. 22  
 dt. 25.6.97)

Para-3

Contingency on account of office Misc/Repair/Stationary etc.

During the course of audit of contingent vouchers of refrigerator, cooler its repair, office misc stationary etc for the period 1987-88 to 96-97 following irregularities were noticed:-

(i) CB-13-MCU 101 dt. 9.9.91	Repair of	Cool command	490-00
	refrigerator	Engineers, East	
	ter	N.D.-65	
	Gas Char-	-da-	495-00
	ging/replace		
	ment of		
	filter	Conveyance	382-00
			<hr/>
			1367-00
			<hr/>

Note :- According to delegation of financial power repair of refrigerator is not specified item. Hence sanction from H.O.D. should be detained.

(ii) CB-MCU-36 113	Repair of re-	Cool command	1475-00
<u>31.3.93</u>	frigerator	Engineers Gupta	
30.3.93	Stationary	General Store,	
		N.D.-2	414-00
			<hr/>
			1889-00
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H/O  
H/O  
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Note:- According to Delegation of Financial power issued on 31.3.87 it is not specified item. Hence sanction of H.O.D. is required.

(2) Stationery should be purchased upto Rs.500/- from Govt. agencies / Coop stores super bazar etc.

CB-25-MCU	112691	Hercules	Super bazar	1090-00
dt. 1/93	dt. 30.1.93	cycle	Cannaught place	
			W.D.-1	

Note:- According to delegation of financial power issued by Delhi Admn on 31.3.87 vide Sr. 2-"Bicycle" Head of Office has no power to purchase cycle. Hence irregular expenditure which should be regularised from Head of Deptt.

CB-3-MCU	Medicines	Super Bazar	9075-00
	-do-	Cannaught Place	3584-00
	Office Misc		
	glass etc	-do-	238-00
	duster etc		252-00
	soap etc		2045-00
	stationery pen		
	etc	-do-	303-00
			<hr/>
			15998-00
			<hr/>

Note:- (1) Sanction not enclosed with bill.  
(2) Quotations not produced to audit.  
(3) Head of office has no power to purchase medicines upto Rs.5000/- per annum. Hence it is irregular expenditure which needs regularisation from competent authority.

Para-4

2/6 (18)

PARA-4

Audit Para no ~~I~~ Para 4.

Audit Memo Ref. no.6  
Dated: 15/05/2006

Sub: GPF(Class IV)

During the course of audit for the period 97-98 to 2005-06, the following discrepancies were found

- i. ~~Bread sheet in form CAM-48 has not been prepared by the office. The same may now be prepared as per rules under intimation to audit.~~
- ii. ~~General Index register in form CAM -44 was also not found made in the office. The same may now be maintained and shown to audit.~~
- iii. Sri. Bishay Lal class IV was promoted as LDC in the year 93-94 But his GPF balance has not been transferred to GPF cell till date. Necessary steps may now be taken to transferred the balances after due verification of the records.  
The above needful be done under intimation to Audit

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9 Settled  
I + II  
[Signature]  
18/05/06

Para-5

Para 5: Income Tax PARA-5.

Dr. B.M. Sharma, SMO has not furnished the copies/proof of savings for Rs.74,560/- for the period 2006-07 which may be furnished to audit and in the absence of the documents necessary recovery of income tax @ 30% be made under intimation to audit.

Para-6

Para 6: Proposal for the restructuring of the Unit PARA-6

The unit is functioning with a staff strength of 8 persons only. The Budget during 2006-07 is 22 lakhs including 20 lakhs under the salaries head. The unit is headed by SMO and he himself is holding the charge of HOO/DDO. The SMO is looking after the primary medical care of the students/ inmates of GLNS Deaf School and observation home for boys, Sewa Kutir. In view of the above, and efficient functioning by the SMO it would be appropriate if the Administration/ Accounts is takeover by the HOO/DDO of the Headquarter of MCU.

[GHANSHYAM DASS]  
IAO XVIII

**PART – II**  
**CURRENT AUDIT**  
**(2007 – 15)**

**PARA – 1 Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs.750/-**

(Audit Memo No.2 dated: 26.05.2015)

As per office memo dt. 28-07-2010 and further clarification issued vide office order No. F. 25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08-10 the subscription of DGEHS has been revised w.e.f.1st August, 2010 on the basis of grade pay as per details given below:

Grade pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme
Upto Rs. 1650 Rs.	Rs. 50
Rs. 1800,1900,2000,2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs.4600,4800,5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

During the test check of Pay Bill and PBR for the period 2008-15, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the following employees as detailed below-

**PBR(2010-11)**

Sr. No	Name of Official Sh.Smt.	Period	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs .
1	Parmeshwari, Aya	8/10 to 1/11	1900	125	105	20x6=120 ✓
2	Krishna, Sweeper	8/10 to 1/11	1800	125	105	20x6=120 ✓
3	Neelam, Sweeper	8/10 to 1/11	1800	125	105	20x6=120 ✓
4	Pradeep Kumar, Staff Nurse	8/10 to 1/11	4600	325	300	25x6=150 ✓
5	Anil Kuma, LDC	8/10 to 1/11	1900	125	105	20x6=120 ✓
6	Rishi Pal Singh, Peon	8/10 to 1/11	1900	125	105	20x6=120 ✓
<b>TOTAL</b>						<b>750</b>

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The Recovery of Rs.750/- on account of short deduction of DGEHS from the above said employees may be made after due verification of record and compliance may be shown to audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the audit.

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Para-7

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PARA – 2(a)

**Non-filling the post of General Duty Medical Officer**

(Audit Memo No.10 dated: 29.05.2015)

A lone General Duty Medical Officer (GDMO) posted in the MCU has retired on superannuation way back in 31 January, 2014. The post is lying vacant and has not been filled since then. The post of GDMO is a very important one as he looks after the welfare of the special need children i.e. dumb and deaf. On an average the GDMO was attending 25 to 30 children daily. The life and liberty of these special need children are at risk without a GDMO.

The vacancy may be filled on top priority under intimation to audit.

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PARA – 2(b)

Para-8

Expiry Medicines


(Audit Memo No.9 dated: 29.05.2015)

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During the test check of medicine Stock Register it was noticed that the following medicines had expired its life without any gainful use:

S.No.	Name of Medicine	Quantity	Date of Expiry
1	Tab.Ofloxacin 200mg	1000 Nos.	March, 2015
2	Cap. Amoxicilline 500 mg	500 Nos.	March, 2015
3	Cap. Dixycilline 100 mg	300 Nos.	April, 2014
4	Cap. Indomethacin SR 75mg	180 Nos.	October, 2014
5	ORS	190 Pkt.	February, 2015
6	Antacid Liquid	80 Bottles	February, 2015
7	Povidone Iodine Mouthwash	05 Bottles	August, 2014
8	Framycetin Skin Ointment	09 Nos.	November, 2014

As the post of General Duty Medical Officer is lying vacant for a long period may also be one of the reasons for non utilization of medicine before its expiry date. Thus complicating the issue of non utilization of tax payer money due to expiry medicine and deficiency in patients/ children care due to non filling of the post of GDMO. Both the short comings may be removed on top priority under intimation to audit.

  
(M.Ramamoorthi)  
Inspecting Audit Officer  
Audit Party No. V

TAN – 1(a)

Cash Book

(Audit Memo No.5 dated: 27.05.2015)

During the test check of Cash Book of Medical Care Unit, for the period of audit, the following irregularities have been noticed:

1. The Certificate regarding numbering of pages in the cash book has not been certified by any official/DDO.
2. The cutting has not been attested by the DDO.
3. A surprise physical verification of cash balance at least once in month has not been carried out by the head of office.
4. The monthly total of the cash book has not been checked and certified by the third person i.e. other than DDO or the Writer of the Cash Book.
5. Details of 'A' category cheques entered in cash book, which is irregular. Separate register for 'A' category cheque may be maintained.

All the above shortcomings may be removed under intimation to Audit.

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TAN – 1(b)

Pay Bill Register

(Audit Memo No. 3 dated: 27.05.2015)

During the test check of PBR for the period 2007-08 to 2014-15, the following short comings have been noticed which may be rectified and compliance be shown to audit:

1. Page counting certificate has not been recorded on the first page of the PBR.
2. The totaling of gross salary paid for Income Tax purpose has not worked out in PBR.
3. The cutting and over writing noticed in the PBR has not attested by the Competent Authority.
4. The past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR for reference.
5. The G.P.F Advance or Festival Advance paid to the Govt. servants and its relevant entries should be attested by the DDO in the relevant column. But, the same has not been adhered to.
6. Besides the PBR is incomplete in respect of the following. – Scale of Pay, Date of Joining, Rate of Pay, Date of Increment, Permanent/ Temporary, previous PBR No., Date of Birth, Initials of checker/ DDO, Govt. residence occupied, occupation date, GPF No. etc. are not filled.

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TAN – 1(c)

Irregularities in maintenance of Service Book and Leave Account

(Audit Memo No. 8 dated: 28.05.2015)

During the test check of service books, the following short comings have been observed:

1. Passport size photographs should be pasted on the right hand side of the first page of service book of the employee. Further, the photographs should be duly attested by the HOO/DDO but it was observed that attested photographs are not affixed in the service books.
2. Updated entries relating to Pay fixation and release of annual increment has not been recorded in most of the service books. Further, attestation by HOO/DDO is not found on the entries of service verification, annual increment, pay fixation entries etc.
3. Leave Account is not updated in most of the cases.

All short comings may be removed under intimation to audit. Other similar cases may also be reviewed accordingly.

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TAN – 1(d)

Stock Registers

(Audit Memo No. 7 dated: 28.05.2015)

The test check of Consumable and Non-Consumable Stock Register revealed the following shortcomings:

1. The department has maintained only one stock register for Consumable and Non-Consumable items. However, there should be separate registers for Consumable and Non-Consumable items.
2. The annual physical verification of the consumable/ non – consumable stock register has not been done by the stores incharge as required under the rules.
3. In many cases cutting/overwriting has been done without attestation.
4. Brought Forward and Carry Forward entries are not made in the Stock Registers.

All short comings may be removed under intimation to audit. Other similar cases may also be reviewed accordingly.

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TAN – 1(e)

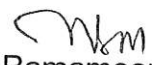
Bill Register

Audit Memo No. 6 dated: 28.05.2015)

During the scrutiny of the Bill Register for the period December, 2014 to till date, the following irregularities have been noticed which may be rectified and compliance be shown to audit:

1. Page counting certificate has not been recorded on the first page of Bill Register.
2. Each and every entry made in the Bill Register – at the time of raising of the bill, at the time of presentation of the bill to the Pay and Accounts Officer and again at time of receipt of the cheque against the bill or clearance of the bill through ECS, the DDO has not signed against the column in the Bill Register.

All short comings may be removed under intimation to audit. Other similar cases may also be reviewed accordingly and suitable remedial action may be taken, if necessary.

  
(M.Ramamoorthi)  
Inspecting Audit Officer  
Audit Party No. V

# PART-II

## CURRENT AUDIT REPORT (2015 to 2021)

PARA-01:- Irregular claims of LTC – Recovery of Rs. 10,800/-.

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Audit Memo. No. 08

Date: 13.10.2021

1. The OM No. 20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, Govt. of NCT of Delhi, states that:
  - (a) Entitled category officers are allowed to travel by any airlines, i.e. either by Air-India or by private airlines of their choice, on tours and LTC provided the fare of air-ticket does not exceed that of Air India on the date of journey. **Officers should endeavor to buy the cheapest air ticket possible.** However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class.
  - (b) In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters / offices / website of Air-India through booking counters / offices / website of Air India or Private Airlines or through the approval travel agencies viz. M/s BalmerLawrie & Co. Ltd. / M/s Ashok Tours & Travels Ltd. / IRCTC / DTTDC. Booking of tickets through any other agency is not permissible.
  - (c) No reimbursement of Air fare shall be allowed more than that of Air India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of fare chart of air fare of Air India taken from their official website i.e. **the fare applicable on the date of booking of ticket of private airlines**".
2. As per OM No. F. 31011/4/2008-Estt. (A) of Deptt. Of Per. & Trg., Govt. of India, and OM No. F. 19030/3/2008-E.IV dated 23.09.2008 issued by Ministry of Finance, Govt. of India regarding "entitlements for travel by Air/Rail/Road/Sea/River, it has been clarified that the "travel entitlements for LTC shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or a local body".

During scrutiny the LTC Bill in r/o Sh. Pradeep Kumar Jangir, Nursing officer, the following irregularities were found as per detail given below:

S. No.	Bill No.10 Date.01.05.2017	Amount of claim allowed (Rs.)	Name of Govt. Servant and level of Pay (S/Sh./Ms.) & Dsg.	Mode & Place of Journey	Discrepancies observed
1	LTC-830/01.05.2017	212364	Sh. Pradeep Kumar Jangir, Nursing Officer (Pay level-7)	Delhi-Port Blair (By Pvt. Airlines) – Port Blair to Havloc (BY Green Ocean Pvt. Ship)  Havloc to Port Blair (By Green Ocean Pvt ship)	The claim is to be regulated as under: Delhi-Kolkata – By AC II Tier Rail fare Kolkata-Delhi- By AC II Tier Rail fare Kolkata-Port Blair-By Air Economy Class Port-Blair-Kolkata- By Air Economy Class The official has undertaken the journey Delhi-Port Blair & Back through Go Air Airlines Pvt Airlines. Tickets were booked on 29.12.2016. However, no



5

				Portblair to Delhi (By Pvt. Airlines)	print out of normal fare Chart of Air India from Kolkata to Portblair as on booking date of Pvt Airlines found attached with the bill. Which is needed to regulate the claim as per 1(C) above . Journey between Port Blair to Havelock and back was performed by Pvt. Ship Green Ocean, hence recovery of Rs. 10,800/- is irregular as per OM at Sl. No. 2 above, hence recoverable.
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- (1) The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned official and deposited into govt. account under intimation to the audit.
- (2) A copy of the print out of normal fare of Air India applicable on the date of booking of air ticket by private airlines may be obtained and recoveries, if any, may be calculated by the department on this account. Recoveries may be effected from the concerned officials and deposited into govt. account under intimation to the audit.

Other similar cases, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

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

**TAN 1: Improper maintenance of Pay Bill Registers**

**Audit Memo. No.01**

**Dated: 04.10.2021**

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

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. Index has not been maintained.
3. During test check of PBR 2020 to 2021, total of each column was not prepared by the auditee unit same is required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. There are some cuttings & over-writings in the PBRs at some places. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
5. Abstract of Pay Bills (GAR 18) for the year 2019-2021 has not been prepared in the PBRs.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**TAN-2: Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants, non-verification of Service from concerned PAO and other discrepancies observed**

**Audit Memo. No. 03**

**Date: 07.10.2021**

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

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Pushpa	Sr. Nursing Officer	02.04.1964	09.05.1988
2.	Ashok Kumar Sharma	LDC	15.03.1966	31.10.1990
3.	Manisha Sethi	Nursing Officer	06.08.1985	20.06.2007

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

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Bhagirathi	Sr. Nursing Officer	02.04.1964	07.09.1988
2.	Pushpa	Sr. Nursing Officer	02.04.1964	09.05.1988
3.	Ashok Kumar Sharma	LDC	15.03.1966	31.10.1990

**(B) Improper maintenance of S/Books:**

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

**Service Book to be shown to the official every year**

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

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Bhagirathi	Sr. Nursing Officer	02.04.1964	07.09.1988
2.	Pushpa	Sr. Nursing Officer	02.04.1964	09.05.1988
3.	Ashok Kumar Sharma	LDC	15.03.1966	31.10.1990
4.	Manisha Sethi	Nursing Officer	06.08.1985	20.06.2007

**Re-attestation of Bio-data:**

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

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB	DOIA
1.	Bhagirathi	Sr. Nursing Officer	02.04.1964	07.09.1988
2.	Pushpa	Sr. Nursing Officer	02.04.1964	09.05.1988
3.	Manisha Sethi	Nursing Officer	06.08.1985	20.06.2007

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



1

**TAN-3:Improper Maintenance of Cash Book**

**Audit Memo. No. 05**

**Date: 07.10.2021**

During the test check of Cash Book, the following irregularities have been noticed by the audit:

1. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
2. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



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