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**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of Medical Care Unit -1, Nirmal Chhaya Complex, Jail Road, New Delhi-110064, for the period 01-04-2020 to 31-03-2022.

INTRODUCTION

The accounts of the Medical Care Unit -1, Nirmal Chhaya Complex, Jail Road, New Delhi-110064, for the period 2020 to 2022. Were test audited by audit party no. 27 consisting of Sh. Rajesh Grover Sr. AO/IAO and Sh. Karamyogi A.S.O w.e.f. 22-09-2022 to 30-09-2022.

GENERAL SET-UP AND ACTIVITIES

The main function of Medical Care Unit -1, Nirmal Chhaya Complex, Jail Road, New Delhi-110064, is to provide medical assistance to the residents of various institutions run by Department of Women and Child Development, GNCT of Delhi.

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

Head of Office/DDO

S.NO.	Name & Designation	Period
1.	Mr.R.K.Sharma, Supdt.	01-03-17 to 22-04-2020
2.	Smt. Priyanka Yadav, Supdt.	23-04-2020 to 25-06-2020
3.	Ms.Anjali Tiwari, Supdt.	26-06-2020 to 12-07-2020
4.	Smt. Priyanka Yadav, Supdt.	13-07-2020 to 26-07-2020
5.	Mr.R.K.Sharma, Supdt.	27-07-2020 to 07-08-2022
6.	Dr.Manoj Kumar, CMO	08-08-2020 to Till date.

Cashier

S.NO.	Name & Designation	Period
1.	Mr.Naveen Kumar Sr. Assistant	16-01-2018 to 24-04-2018
2.	Mr.Sanjeev Kumar, Sr. Assistant	24-04-2018 to 31-07-2018
3.	Mr. Roshan Lal, Sr. Assistant	31-07-2018 to 31-08-2018
4.	Ms. Ranjana, Jr. Assistant	31-08-2018 to 25-11-2022
5.	Ms. Savitri Devi, Jr. Assistant	15-12-2021 to 14-01-2022
6.	Mr. Deepak Singh Rana, Jr. Assistant	05-05-2022 to 26-05-2022
7.	Ms. Ranjana, Jr. Assistant	27-05-2022 to Till date

Note :- No Cashier was posted w.e.f. 26-11-2021 to 14-12-2021 & 15-01-2022 to 04-05-2022.

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BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred during the year 01/04/2020 to 31/03/2022 is as under:

Year	Budget Allocated	Expenditure	Balance
2020-2021	8205000	8086094	118906
2021-2022	7358000	7048982	309018

VACCANCY POSITION

Sl No.	Post/Group	Post sanction	Post Filled	Vacant
01	Group "A"	01	01	0
02	Group "B"	0	0	0
03	Group "C"	07	03	04
	Total	08	04	04

Statutory Audit

AG (Delhi) has conducted by AG (audit) Delhi upto 2016-2017. But copy of Report is not available in the office.

Maintenance of Record :-

The maintenance of record of Medical Care Unit -1, Nirmal Chhaya Complex, Jail Road, New Delhi-110064 for the period 01-04-2020 to 31-03-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

PART-I A
OLD AUDIT REPORT

There are 05 audit para's outstanding in the Medical Care Unit -1, Nirmal Chhaya Complex, Jail Road, New Delhi-110064 for the period 01-04- 2020 to 2022. :-

S.NO	Year	Total Para	Para Settled	Outstanding
1	1987-1997	02	Nil	02(1) 3(2)
2	2003-2006	01	Nil	2(3)
3	2018-2020	02	Nil	1(4),2(5)
	Total	05	nil	05

(B) RECOVERY OF OLD AUDIT REPORT

There is no recovery pending in the old audit para.


PART-IICURRENT AUDIT REPORT

The time 11 preliminary audit memos and 01 Record Memo were issued out of which 06 (01,02,09,03,05 and 06) memos have been fully settled on the spot after verifying the compliance and balance 05 memos have been converted into 02 paras' and 03 tans, and incorporated in current audit report as part-II.

During the course of current audit, a recovery amounting to Rs.1427/- has been pointed out, of which Rs.210/- was recovered on the spot and balance amount of 1217/- is still recoverable. The detail of the same is as under: -

Memo no.	Para No	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
05		Short deduction of License fee	210	210	nil
07	01	Short deduction of Income Tax	1217	nil	1217
Total			1427	210	1217

The internal audit report has been prepared on the basis of the information /records furnished and made available by Medical Care Unit 1, Nirmal Chhaya Complex, Jail Road, New Delhi 110064 for the year 2020-21 to 2021-22. The audit disclaims any responsibility for any misinformation and/or non information on the part of auditee.


 (Rajesh Grover)
 Sr. AO/IAO
 Party no.27

PART-1

(1987-2020)

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PART-I
OLD AUDIT REPORT

and shown to audit. (1987 - 2018)

REFERENCE MEMO NO. 7

PARA NO. 4

Para ①

CASH BOOK

It was noticed that entry in cash books were not entered according to bill register. It seems that entry for entire months are being made on a day in lump-sum. The following irregularities have been noticed.

1) On 12.3.91, a cheque of Rs. 1500/- received as per cash book and paid to Sh. Kishan Lal but strange to submit that no entry was made in the bill register and no bill number was placed in the cash book also. It is a serious lapse and possibility of misappropriation of government money cannot be ruled out. The reasons may be elucidated to audit.

2. Similarly, bill no. 71 of 16.3.91 where in Rs. 6529/- was entered on the bill register but fate

(contd)

the bill is not known

as well as no entry regarding bill number 71 was found available during the entire year. ^{in the Cashbook.} The fate of the bill may be elucidated after obtaining a certificate from PAO ~~may~~ to audit.

3. As per bill register, bill number 1 to 4 of 12.3.91 and 14.3.91 respectively for which cheques was received on 1.4.91 but strange to submit that the said ~~an~~ bill number and amount were entered on 31.3.91 ~~as how how?~~ The reasons may be elucidated to audit.

4. The figures were erased on 31.3.92 and 4.4.95 which is highly objectionable and is not permissible. If such errors appeared, cutting be made and write down the correct figures and also get attested by the DDO. It was also found that cuttings appeared simultaneously during the audit period but no attestation was made. The same may be get done and shown to audit.

5. In the year 1993-94, bill no. 66 to 68 was entered into the bill register but simultaneously it was cancelled later on. The fate of these above bills may be elucidated to audit after confirmation from the concerned PAO.

If the bill was not placed to PAO then why another bill number was placed viz. 69 and onwards. The position may be clarified to audit.

6. Fate of bill number 35 of 1994-95 may be clarified to audit in consultation with PAO since bill number 35 was entered of Rs. 156/- and after that it was cancelled. No signature of DDO was found available in the bill register, and no entry was found in the cash book also. Similarly bill number 49 of 1995-96, no details were given.

7. Similarly bill no. 83 to 85 was submitted to PAO during the year 1996-97 and for which cheque number B-025835 dated 31.3.97 amounting to Rs. 29119/- was received from PAO but strange to submit that the same was not entered on the cash book and simultaneously, the entry in bill register was cancelled without any reason. The position of the aforesaid may be clarified to audit. Proper rules were not observed while tackling such type of issues. In such a way possibility of misappropriation cannot be ruled out. The reason for not reflecting the amount in cash book may be elucidated to audit.

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On 3.9.94 an amounting of Rs. 173/- was received towards payment to Super Bazar vide bill no. 10 but the payment was made on 1.9.94 to M/s Super Bazar of Rs. 172.65. As per receipt and payment rules and after 1.186 it was a clear-cut instruction given that fractions of fifty paise may be rounded to rupee, similarly the claim was made for entire amount but was paid by thirty five paise short to M/s Super Bazar. Due to which fraction of thirty five paise arised till now. The cash book may be rectified accordingly and shown to audit.

91 Bill register was also not maintained properly and no date was given. In the absence of date, it could not be presumed that on what date bill was presented to PAO, and on what date the cheque was released by PAO. Similarly, DDO/HBO never been put up the dates after her initials. This was also seen on certificates placed on the last date of payment in the cash book where no date was placed. Similarly, the cash book was checked by other than writer but no date was placed after the checking by other than writer. It seems that and as per initials found that entire initials were made on one day without going through the records, which is irregular and highly objectionable. It is suggested that date must be placed after signature otherwise it has no meaning for the purpose of accounts.

Compliance of the aforesaid may be made and shown to audit.

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REFERENCE MEMO NO. 10
PARA NO. 5
CONTINGENCY EXPENDITURE BILLS

Para 2
Para 3
Para 5

PARA 2

Para 2

It was noticed from the said contingent vouchers that receipt and payment rules/CNR has not been considered. As per rule paid vouchers must be cancelled to prevent from fraudulent use but the same was not done here since the inception of this unit and also date was not mentioned alongwith initials made on the bills. In the absence of exact date it could not be assessed on what date, the payment of the bill was made and whether it was entered into the proper side of the cash book.

It was noticed on conveyance allowance bills where neither journey was verified by the competent authority nor sanction order was placed alongwith the bill, only pass for payment stamp was affixed on it with certain amount.

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Whatever contingent expenditure incurred since inception of the unit, no sanction order placed alongwith the bill and it is a total violation of rule 5. In conveyance bill no. 41, 50 and 50 of 1990-91 wherein medicine procured from Kirti Nagar for an amount below Rs. 300/- for which Auto Charges claimed, which is irregular and whereas the medicines are phenargan, dextrose which is commonly used for cough & cold and for glucose purposes and are easily accessible from Jail Road, Hari Nagar as well as Lajwanti garden which is within the radius of 1/2 kilometer where more than 100 chemists shops are available, but strange to submit that the same was not purchased from here but was purchased from Kirti Nagar, so as to claim the conveyance and the intention behind this purchase is very clear and for ulterior motive which is not admissible.

One desert cooler was repaired and painted vide bill number CB/27/imprast dated 4.8.93 of Rs. 483/-. In this regard it is submitted that repairing charges of cooler pumps was paid Rs. 150/- whereas, the cost of fresh cooler pumps appears to be not more than Rs. 110/- or Rs. 120/-. If the pump repaired, the costs should not exceed to Rs. 50/- to Rs. 60/- for rewinding during that year. Similarly 1 tub of paint was used for painting of desert cooler at the cost of Rs. 250/- which is not economical ~~xxxxxxx~~ but it is a higher side of the expenditure vide same bill of M/s Chopra Enterprise dated 23.7.93. Accordingly Receipt & Payment rule 107 violated where it is clearly mentioned that Drawing Officer shall exercise the same vigilance in respect of contingent expenditure as a person of ordinary prudence may be expected to exercise in spending his own money. It was strange to submit that after spending so much money on desert cooler and the same was condemned shown vide letter number 3/7/96-MCU-I/429 dated 25.10.96 and only Rs. 250/- was realised from it including Exhaust Fan and repaired pump alongwith body of the desert cooler. It is to be mentioned here that one tub paint at the cost of 250/- was used for painting of Desert Cooler as it can be done by 1/2 ltr paint and sufficient for double coating. Excessive expenditure incurred on desert cooler is not digestible. The position may be clarified to audit.

Similarly the bill of M/s Chopra Enterprise dated 28.1.94 vide bill number CB-77 dated 8.2.94

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Only quantity 3 number was mentioned but not the ltrs. The same was purchased for spray paintings of 5 office tables of small sizes. Before mentioning the discrepancy it is noted that this office has only 5 steel table of one side racks/drawer and too is made of wood with sumica and no paint was made on Almirah as it has its own colour till new. Spray painting which was done for five small steel tables was not economical and causing maximum wastages and that can be done in 1 1/2 ltrs. or maximum two ltrs. instead of 3 tubs. So here also, the norms of rule R.P. Rules 107 were not opt d and costliest method was adopted.

Similarly, one Godrej Refrigerator was purchased from M/s Hindustan Trading Co. of 165 ltrs. an amounting to Rs. 7800/- for which sanction was obtained from the Head of the Department vice Dte. of Social Welfare letter number 2/3/95-96/DSW/MCU/A/cs/13124 dated 29.3.1996 but no codal formalities have been completed as per record available. No Quotations or open tenders called so comparative rates mentioned before making the purchase and is also a violation of GFR and R.P. Rules. The position of the aforesaid may be explained to audit.

It is the responsibility of the controlling authority to see the items of expenditure included in a certificate bill are of obvious necessity and are at fair and reasonable rate, that sanction for any items requiring it is attached therein and all codal formalities have been done but no certificate to this effect was found available on such type of bills.

Explain the aforesaid observations to audit, and if the codal formalities have been done may also be shown to audit.

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REFERENCE NO. NO. 3

PARA NO. 6

G.P.F. LEDGER FOR CLASS IV EMPLOYEES

Para 4 - PARA-4
PARA NO 6

The following irregularities have been observed:

- 1) G.P.F. Browsableheet is not being maintained by this office.
- 2) In the case of withdrawal or advance, the balances were not reduced on the same month in which advance taken i.e. the date of cheque issued by PAO.
- 3) Interest was also not calculated as per rules.

~~PARA 10~~ Para 3
~~PARA 3~~

Audit memo No 2(A)
Dt-02-06-2006

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Sub- Service Books of entries of Appointment in respect of Some Officials.

During the perusal of Service books of the following Officials, some discrepancies were noticed, which are given below, may be rectified and compliance may be shown to this audit, if not to next Audit.

1 Mrs. Radha Lalini, SN.

Mrs Radha, Staff Nurse was appointed vide Director, Social Welfare Letter No. F 63(20)/87/DSW/Estt/52863 dt. 26-9-88. Web. 07-09/1988(FN) on adhoc basis. Appointment was extended on adhoc basis, till further order vide HOD Letter dt. even No. 33794 dt. 09-07-1990. Twentyfour made, out of which may be corrected, in Compliance of order dt. 9-7-90.

2 Mrs. Indu Selaman, SN.

Mrs. Indu, SN was also appointed vide D.O. of Social Welfare Letter No. F 63(20)/87/DSW/Estt/48589 dt. 31-8-87 Web. 27-8-87 (AN) on adhoc basis. Her service verification has been done, web. 27-8-87, which seems to be incorrect, which may be clarified, and necessary corrections be made after approval of Competent Authority.

3 Mrs. Kausalya Singh Aggarwal, etc.

She was appointed vide J.D. (SW) Letter No. F 81(8)/86-DSW/Estt II dt. 20-10-87 as Jr. Conc. taker in the pay scale of Rs. 750-900- on purely adhoc or emergent basis web dt. 10-87 and after that she was again appointed in the same scale web 25-1-1988 (FN) on adhoc and emergent basis. Order dt. with the order found enclosed in the Service Book, but entry of 2nd order bearing No. F. 81(19)/86-DSW/Estt/4751 dt. 02-02-1988, not found made in the Service Record. It may be clarified whether her date of appointment is 10-10-87 or 25-01-1988. If necessary entries be made under signature of H.O.

4. Grant of ACP Benefits.

(1) The Staff Nurse Mrs. Radha and Indu have been granted ACP by joint order of order No. F 45(35)/2000-DSW/Estt, Pt. II/24577 dt. 01-3-01 and Mrs. Kausalya Devi Aggarwal being granted ACP vide D.O. of Social Welfare Letter No. F 81(11)/2000-DSW/Estt/1980-2144 dt. 24-02-01, their pay have also been fixed and arrears have also paid.

In this connection it is mentioned that as per go. Secy. Fin. (B) Govt of Orissa Letter No. F 14(2) 99-Fin(B) dt. 27-8-99 read with Para No. 3-1, the adhoc and contract employees shall not qualify for benefits under this scheme (Order No. F. 11. 9/1999 of the Public Services & Pension Com. No. 35034/1/97) dt. 08-09-99.

It is therefore advised that either the orders of regular appointment of the aforesaid employees be shown, if necessary entries may be made in their Service Books or benefits may be allowed with the approval of SA and recoveries of overpayment may be made under intimation to Audit.

(G. N. SINGH DAS)
I. A. O.

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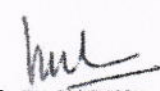
PART - II
CURRENT REPORT
(2014-15 TO 2017-18)

Para No. 1 : Non-Production of Records.
(Audit Memo No. R- 1,2 & 3 dated 04/05/2018)

Following records have not been produced for auditing. These records may be produced to next audit.

1. Property Register.
2. Liveries Register
3. Register of Cheque Books, Receipt Books
4. Postage Stamps a/c
5. OTA Register
6. GAR - VI Register
7. Long term Advance Register and its reconciliation with PAO
8. Rent/Electricity/Water/Telephone Register.
9. Repair & Maintt. Register
10. Unserviceable instrument register
11. Stock Register

*Settled as per reply
given by unit.
on 10/11/20
(Usha Kancherla)
ITD - 8*


(ANIL SAINGER)
IAO
Audit Party No.XIV

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**TAN No. 1 : Verification of Qualifying Service.
(Audit Memo No. 02 dated 08.05.2018)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

HOS is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

**TAN No. 2 : Non-Maintenance of LTC Register.
(Audit Memo No. 05 dated 09.05.2018)**

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

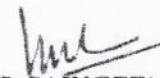
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S. No.	Bill No. & Date of advance/ Final bill	Name & designation of govt. servant	Block Year	Place of visit	For Whom Claimed	Amt. of Advance /Final Claim	Bill No. & Date of adjustment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries of advance bill should be made in red ink.
2. In case of Final Claim where no advance has been drawn, columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)

MCU no.1 is advised o prepare LTC register in the prescribed format as given above, and compliance be shown to audit.


(ANIL SAINGER)
IAO
Audit Party No.XIV

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PART II
CURRENT AUDIT REPORT
(2018-20)

Para 1:- (Ref:-Audit Memo No.07 Dated :05/08/2020)

Subject: Subscription towards New pension scheme

The new pension scheme is applicable to Govt. Employees appointed on or after 01.01.2004. As per rule, The govt. servant has to contribute 10% of B.P + D.A. from the month following the month of joining and govt. will make equal matching contribution.

During the course of audit of Medical Care Unit No.1, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi. for the years 2018-20, it has been observed that Dr. Archana Saxena, CMO was appointed on contract basis on 21.06.1996 and was regular basis since 15.05.2012, but no subscription towards New Pension Scheme has been deducted from the salary of Dr. Archana Saxena, CMO.

The subscription towards NPS/CPF may be deducted from the salary of the employee after 01.01.2004 and matching contribution be submitted in their respective accounts after due verification of facts under intimation to audit.

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Para 2 :-

(Ref:-Audit Memo No. 09 Dated:- 05/08/20)

Subject: Short coming in Contingency Bills

During test check of contingency bills for the period 2018-20 ,It has been observed that the following payments are made to Smt. Om Vati for part time cleaning the office without obtaining the approval of higher authority

Para No. 5.

S.NO	Bill no. & date	Amount (In Rs.)
1	53 dated 30/10/19 (for Aug 19 and Sept. 19)	4600 @ Rs. 2300/- p.m.
2	64 dt. 10.12.19 (Oct 19 & Nov. 19)	4600 @ Rs. 2300/- p.m.
3	74 dt. 15.01.20 (Dec. 19)	2300 @ Rs. 2300/- p.m.
4	83 dt. 06.03.20 (Feb. 20)	2300 @ Rs. 2300/- p.m.

HOO may take necessary action to regularize the above expenditure from the competent authority after due verification and under intimation to audit.

Other similar cases may also be reviewed at their own.

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(USHA PURWAHA)
I.A.O., Audit Party No.VIII
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6**TEST AUDIT NOTE**

TAN1:-

(Ref:-Audit Memo No. 06 Dated:-05/08/20)

Subject: Huge Savings under various Heads

During the test check of reconciliation statement of Medical Care Unit No. 1, Nirmal Chhaya Complex, Jail Road, Delhi it is noticed that savings made under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

Huge Savings under various Heads

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate

2018-19					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
2235	028008300 21 S.M.	2,00,000	---	2,00,000	100 % Savings
2235	028008300 06 M.T.	1,00,000	48,711	51,289	51 % Savings
2235	021049600 11 DTE	500	---	500	100 % Savings
2019-20					
2235	028008300 02 Wages	50,000	---	50,000	100 % Savings
2235	028008300 21 S.M	100000	3,942	96,058	96 % Savings
2235	028008300 06 M.T.	200000	73092	126908	63% Savings

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilised funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

HOO may take necessary action as mentioned above.

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TAN 2:-

(Ref:-Audit Memo No. 13 Dated : 07/08/2020)

Subject: - Shortcomings in Service Book

During the test check of Service books maintained by the office of Medical Care Unit No.1, , Nirmal Chhaya Complex, Jail Road, Delhi , the following shortcoming have been noticed by the audit:-

S.No.	Name & Designation of the employee (Sh./Smt.)	Remarks
1	ArchnaSaxena, M.O..	No forms for nomination found in Service Book
2	ShivamTripathi, J.A.	Entries in first page (Bio data) not signed/attested by HOO
3	Kamlesh , Sweeper	Photo not attested.

2. Service Book to be shown to the official every year as per SR 202:Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been duly verified and certified. The same has not been done most of the service book.
3. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the Office concerned and service verification certificate will be pasted on the service book. It has been observed that service book not verified by Office.
3. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

HOO may take necessary action as mentioned above

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TAN 3:-

(Ref:-Audit Memo No.04 Dated :03/08/2020)

Subject:-Shortcomings in Pay Bill Registers

During the test check of Pay Bill Registers of Medical Care Unit 1, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the audit period 2018-19 the following shortcomings have been noticed:-

1. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, date of joining, and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc. are not written in the PBR.
2. GAR-18-Abstract of Pay Bills not maintained and entries thereof must be attested /verified by the D.D.O. for its correctness.
3. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the school.

HOO may take necessary action as mentioned above.

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TAN 4:-

(Ref:-Audit Memo No.5 Dated : 03 /08/2020)

Subject:- Irregularities in income tax deduction

As per Income Tax Rules, DDO is required to deduct income tax on monthly basis from employees salary after computing average monthly income of the employees considering the details of proposed investment/savings given by them. During the course of audit, it has been found that a nominal amount as income tax has been deducted from monthly salary of the officials without computing their estimated annual income. Further, in the last 02 months i.e. January and February , major portion of amount of income tax has been deducted from salary in respect of almost all of the staff members, which is contrary to the provisions of Income tax. Details for the Financial year 2018-19 & 2019-20 as per PBR and Form-16 are being given hereunder as an example:-

Name of Employees Smt/Ms./Sh.	Designation	Financial year 2018-19		
		March to Dec	Jan	Feb.
Dr. ArchanaSaxena	CMO	25,000	89,887	89,888
Smt. InduSoloman	N.O.	10,000	33,271	---
Smt, RadhaLahiri	Staff Nurse	10,000	35,139	----
Financial Year 2019-20				
Dr. ArchanaSaxena	CMO	25,000	1,50,000	90,700
Smt. InduSoloman	N.O.	10,000	30,000	28,500
Smt, RadhaLahiri	Staff Nurse	10,000	30,000	29,200

HOO may take necessary action as mentioned above.

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TAN 5:-

(Ref:-Audit Memo No. 11 Dated:- /08/2020)

Subject:-Shortcomings in Property Register

During the test check of property register of Medical Care Unit No.1, Nirmal Chhaya Complex, Delhi , the following shortcoming have been noticed by the audit:-

- A. Register is not being maintained in proper format as prescribed in Form GFR 22
- B. Items shown Nil like name plate, water dispenser etc.,. Pg. 1,5,7,9 etc.
- C. There are many cuttings/overwriting /fluid entries which are not attested by the competent authority i.e 33,61 etc

HOO may take necessary action as mentioned above.

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TAN 6:-

(Ref:-Audit Memo No. 12 Dated: 07 .08.2020)

Subject: Non furnishing of Fidelity / Security Bond

As per General Finance Rule 275, every Government employee who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash / stores handled which shall not include account payee cheques and drafts. In cases, where the security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and, in cases where security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

However, it was noticed that there was substantial amount of stores and cash were handled in the office of Medical Care Unit No. 1, Nirmal Chhaya Complex, Jail Road, New Delhi, but no Fidelity Bond or Security, as required under the provision of GFR for handling the Stores/cash, had been obtained from the staff engaged for Handling of Stores/cash.

HOO may take necessary action as mentioned above.

Usha
10/8/20
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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PART II

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PART -II
CURRENT AUDIT REPORT
(2020-21 to 2021-22)

Para No.1

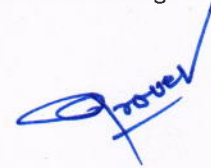
(Ref Memo No.07 dt.28.09.2022)

Sub:- Short deduction of Income Tax Rs.1217/-.

During the test check of Income Tax record for the period 2020-2021 & 2021-2022. It was observed that there is a short deduction of Income Tax amounting to Rs.1217/- due to rebate of DGHS under section 80 D was allowed Rs.7800/- to Smt. Radha Lahiri, Nursing officer for the financial year 2020-2021. However as per PBR the deduction was only Rs.3900/-towards DGHS. Details of Income Tax calculation is given below :-

Salary	Calculation of Medical Care Unit - 1	Calculation of Audit	Difference
Gross Salary	1697212	1697212	-
Total amount of any other exemption Under Section 10	28800	28800	-
Total amount of Salary received	1668412	1668412	-
Standard Deduction	50000	50000	-
Income Chargeable under Head Salary	1618412	1618412	-
Other Income	28800	28800	-
Deduction under VI A	150000	150000	-
Rebate under Section 80 D	7800	3900	-
Taxable Income	1489412	1493312	-
Tax on total income	259323	260493	1170
Health & Education Cess @ 4%	10373	10420	47
Total	269696	270913	1217/-

The HOO may review the case and recover the amount after due verification of facts and figure under intimation to audit.



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Para no.2

(Ref Memo No.08 dt.28.09.2022)

Sub:- Accumulation of unserviceable stores amounting Rs.135158/-

During the test Audit of unserviceable record of Medical Care Unit – 1, Nirmal Chhaya Complex, Jail Road, New Delhi – 110064, for the period of 01-04-2020 to 31-03-2022, it was observed that unserviceable items were lying in Medical Care Unit – 1, to the tune of Rs.135158/- as detail provided by the office.

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can not be used economically in the Medical Care Unit – 1, Nirmal Chhaya Complex, Jail Road, New Delhi,

Head of Office is requested to condemn these items as per the prescribed procedure in GFR 2017 at the earliest under intimation to audit.



(Rajesh Grover)
Sr. AO/IAO
Party no.27

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TEST AUDIT NOTE
2020-2021 TO 2021-2022

TAN 1.

(Ref Memo No.04 dt.23.09.2022)

Sub Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	Designation	Date of Appointment
1.	Smt. Radha Lahiri	Staff Nurse	07-09-1988
2	Smt. Satyawati	Aya	07-01-1998

HOO is advised to forward the service book of the employees who have completed 18 years of qualifying service or 5 years before the date of retirement whichever is earlier, to concerned PAO so as to obtain certificate of qualifying service

TAN 2

(Ref Memo No.10 dt.29.09.2022)

Sub:- Huge Saving under various Heads.

As per Rule 62(2) of the GFR-2017, the saving as well as provision that can not be profitably Utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No saving should be held in reserve for possible future excess.

Information provided by the Medical Care Unit – 1, Nirmal Chhaya Complex, Jail Road, New Delhi revealed that during the audit period from 01-04-2020 to 31-03-2022, huge saving were made

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which have resulted in lapse of funds that could have been utilized for some other useful purpose. Some instances are detail below :-

2020-2021				
Head of Accounts	Budget	Expenditure	Saving	% of Saving
2235028008300 06 M.T.	100000	54277	45723	45.73
2235028008300 11 DTE	5000	0	5000	100

2021-2022				
Head of Accounts	Budget	Expenditure	Saving	% of Saving
2235028008300 21 S&M	100000	16146	83854	83.85
2235028008300 11 DTE	8000	0	8000	100
2235028008300 06 M.T.	100000	49987	50013	50.01

As per Rule 62(2) of the GFR-2017, the HOO, Medical Care Unit – 1, Nirmal Chhaya Complex, Jail Road, New Delhi, is requested to prepare the budget as per authentic requirement in future and surrender the excess budget while submitting the revised estimate so that the same could be utilized properly in some other unit.

TAN 3

(Ref Memo No.11 dt.29.09.2022)

Sub. :- Discrepancies in Stock Registers

During the test check of various Stock Register maintained by the Medical Care Unit – 1, Nirmal Chhaya Complex, Jail Road, New Delhi – 110064. The following shortcomings have been noticed :-

1 Property Register :-

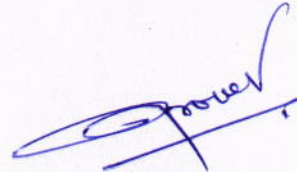
- Register is not being maintained in proper format as prescribed in Form GFR 40.
- Items shown nil like Digital Thermometer, Thermal Scanner, Height Gauge and Notice Board etc, on page No. 168,169,171 and 173 respectively.
- Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of non-consumable items were undertaken by the Medical Care Unit – 1 in the year 2020-2021 & 2021-2022.

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2. Stock Register (Stationery, General Items & Medicine) :-

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items & Medicines were undertaken by the Medical Care Unit - 1 in the year 2020-2021 & 2021-2022.

HOO is advised to take necessary steps to remove these shortcomings and may be shown to next audit.



(Rajesh Grover)
Sr. AO/IAO
Party no.XXVII