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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 w.e.f. (Financial Year 2019-20 to 2021-22).

INTRODUCTION

The internal audit on the accounts of Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 w.e.f. (Financial Year 2019-20 to 2021-22 was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Mrs. Kavita Dargan, AAO (one day C.L. on 06.06.2022) and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 10 working days w.e.f. 03.06.2022 to 17.06.2022.

AIMS AND OBJECTIVES

The main activities of Office of the Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 is to encourage the use of alternative systems of medicines in healthcare delivery and to ensure propagation of research and education in these systems. a separate Dte. Of Indian System of Medicine & Homoeopathy was established by Delhi Government as a part of Health and Family Welfare Department in May, 1996. In 2013, it was renamed as Directorate of Ayush where Ayush stands for Ayurveda, Yoga and Naturopathy, Unani, Siddha and WOWA-Rigpa and Homoeopathy systems of medicines. Presently, Directorate of Ayush is located at Ayurvedic and Unani Tibbia Campus, Karol Bagh, New Delhi. Homoeopathic wing of Dte. Of Ayush functions from CSC-III 1st Floor B Block Preet Vihar Delhi. There are 50 Ayurvedic and 22 Unani dispensaries/Hospitals functioning under the Administrative control of ISM Wing of Directorate of Ayush, GNCTD.

HOD

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Ms. Garima Gupata, Director	11.06.18 to 18.12.19
2.	Dr. Raj K. Manchanda, Director	18.12.19 to till date

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S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Dr. Yogita Munjal, Deputy Director	11.06.18 to till date
2.		

DDO

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Kundan Singh Bisht, AAO	16.10.2012 to 31.03.2020
2.	Love Kumar Garg, Sr.AO	01.04.2020 to 22.07.2021
3	A.M. Sajida, Sr.AO	12.08.2021 to till date

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CASHIER:

S. No	Name & (Mrs./Mr./Dr./Sh./Smt.)	Designation	Period
1	Sudeep Kumar, Jr.Asstt.		07.02.2018 to 28.07.2020
2	Om Bir, Jr.Asstt.		29.07.2020 to till date

VACANCY POSITION

<u>S. No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	77	56	21
2	B	13	09	04
3	C	106	62	44
	Total	196	127	69

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Budget Allocation and expenditure for the year 2019-20 to 2021-22


YEAR	Budget	Expenditure
2019-2020	684580000	662115931
2020-2021	715800000	651018836
2021-2022	806300000	670100781

STATUTORY AUDIT

AGCR audit of the Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 w.e.f. (Financial Year 2019-20 to 2021-22 has been done up to 2016-17.

Maintenance of Records

The maintenance of records of Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 w.e.f. (Financial Year 2019-20 to 2021-22 was found satisfactory, subject to observations made in current audit report.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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Old Audit Report Part – I

There were '05' outstanding objection on the accounts of O/o Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 w.e.f. (Financial Year 2003-2019, out of which 04 para settled on the basis of reply given by the unit and the remaining 01 paras incorporated in the current audit report. .This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	2003-07	01	01	05	0
2	2015-19	04	03	1,2,4	01(4)
Total		05	04		01

DETAIL OF OLD RECOVERY

S.No.	Year	Para No.	Amount of recovery	Amount recovered	Outstanding recovery
1	2015-19	1	2766	2354 recovered +412 reconciled	0
		2	128625	128625	0
Total			131391	131391	0

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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(Part-II)
Current Audit Report
(2019-20 to 2021-22)

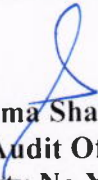
Current Audit Report:

During the course of current audit, **11** audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of **Rs 33360/-** were issued. On the basis of compliance shown by the Department, **04** memos were settled on the spot recovering an amount of Rs. 16512/- and the remaining 08 audit memos have been converted into **02** para and **06** TAN(s) along with an outstanding recovery of Rs. 16848/- in the current audit report.

Details of current recovery (2019-20 to 2021-22):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
05	16512	16512 reconciled	0
10	16848	0	16848
Total	33360	16512	16848

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

PART-I
(OLD AUDIT REPORT)
(2003-2013)

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Para No. 52

(Ref: - Audit No. 18 & 18A
Dated: - 13/07/2007 & 16/07/07)

Subject: - Contingency Bills

On scrutiny of contingency Bills for the year 2003-04 to 2006-07 following discrepancies have been noticed which may be rectified and compliance shown to Audit: -

1. 2005-06

(a) In the following case purchase have been made by the office by indicating u.o. no. of the Finance Deptt. that prior approval of the Finance Deptt. has been obtained but relevant file has not been furnished to the audit for verification:-

Bill No.	Date	Amount	Finance Deptt. u.o. no. & Date
(i) CB 354	dt. 22/3/06	Rs.56900/-	1535 -GA-I Fin (G) 20/02/06
(ii) CB383	dt.31/3/06	Rs.10800/-	1815 -GA -I Fin(G) 29/03/06

The same may be traced & furnished to the next audit.

(b) Bill No. CB-392 dt. 31/03/06 for Rs.148700/- for purchase of furniture from M/s Rajdhani Enterprises, F.201/BB Mangla Bazar, Laxmi Nagar, Delhi, 24 Nos. of visitors chairs were purchased @ Rs.4300/- each on 31/03/06 vide sub. vr. No. 1/048 dt 31/03/06 for Rs.148700/- whereas 7 nos. of visitor chairs (3 seaters) have been issued to the different dispensaries upto 27/04/2007 and balance 17 nos. of chairs are still lying in the store of the office.

©13 nos. of officer chairs @ Rs.3500/-each were also purchased vide vr. No. as given above from the same firm on 31/03/2006 out of which only 10 nos. of chairs have been issued to the officers and balance 3 nos. of officers chairs are still lying in the stores.

Keeping in view of the position as explained above it was noticed that procedure to be followed is making public procurement has been violated as required under G.F.R. 137.

Other such cases may be reviewed at your level.

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(Shammy Sharma)
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Outstanding A.C. Bills.

The Test Check of records, documents and registers provided to the Auditor revealed that one Abstract Contingent Bill amounting to Rs.2,72,673 drawn vide No.383 dated 31/03/2007 has not been adjusted even after a lapse of considerable period of time.

The outstanding un adjusted A.C. Bills may be got adjusted on priority under intimation to the Auditor.

*Settled
taken as per*

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(M.RAMAMOORTHY)
INTERNAL AUDIT OFFICER

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CURRENT AUDIT REPORT

(Period 2015-16 to 2018-19)

During the course of current audit, 11 audit memos including 2 record memos, highlighting various irregularities & recoveries to the tune of Rs.1,79,635/- were issued. On the basis of compliance shown by the School no memo was settled on the spot. Hence, all the memos have been converted into 04 paras and 04 TANs (02 memos merged) along with recovery of Rs.1,79,635/- and incorporated in the current audit report.

In addition to above, there were 02 old paras are outstanding out of which 01 para was settled. Hence, all 02 paras along with recovery of Rs. NIL have been incorporated in the current audit report.

Details of Current Recovery (Audit period 2015-16 to 2018-19)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1	NIL	NIL	NIL
4	Short recovery of License fee amounting to Rs.42,080/-.	PARA-1(A)	42,080/-	NIL	42,080/-
5	Recovery of DGEHS subscription amounting to Rs.1,29,875/-	PARA-2	1,29,875/-	NIL	1,29,875/-
6	Outstanding AC bills.	PARA-3	NIL	NIL	NIL
7	Shortcomings in the maintenance of Log Book.	TAN-2	NIL	NIL	NIL
8	Regarding rebate in HRA receipts.	TAN-3(A)	NIL	NIL	NIL
9	Discrepancies in computation of Income Tax	TAN-3(B)	NIL	NIL	NIL
10	Short recovery of License fee amounting to Rs.7,680/-.	PARA-1(B)	7,680/-	NIL	7,680/-
11	Shortcomings in reimbursement of Transportation and Labour Charges	TAN-4	NIL	NIL	NIL
	Total		1,79,635/-	NIL	1,79,635/-

The internal audit report has been prepared on the basis of information furnished and made available by the Indian System of Medicine & Homeopathy, Tibbia College Campus, Karol Bagh, New Delhi-110005 for the period 2015-16 to 2018-19.

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.

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CURRENT AUDIT REPORT

PERIOD 2015-2019

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PARA-1 (A):- Short recovery of License fee amounting to Rs.49,760 (Rs.42,080/- + 7,680/-)
 (Memo No. 04 Dated: 03.03.2020)
 (Memo No. 10 Dated: 06.03.2020)

In pursuance of O.M. No. 18011/1/2013-POL-III Dated 21/11/2013 License Fee has revised w.e.f 01/07/2013 and further vide Dte. of Estate O.M. No. 18011/2/2015-POL-III Dated 19/07/2017, the rates of License Fees for various type of residential (General Pool) have been revised.

On scrutiny of Pay Bill Registers, as well relevant recovery schedule of License fee, it has been noticed that short recovery of license fee has been made in respect of following employees as detailed below:-

S No	Name of the Employee Sh./Ms.	Address	Period	License fee deducted PM @ of Rs.	License fee to be deducted PM @ of Rs.	Difference	Amount of short recovery
1.	Dr. Prayag Sharma, SMO (Ay.)	A-209, Delhi Admin. Staff Qtrs., Type-IV, Shalimar Bagh, Haidar Pur, Delhi-11008	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
2.	Dr. Kamal Bisht, SMO (Ay.)	A-212, Type-4, Delhi Govt. Officers Flats, Haidar Pur Road, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
3	Dr. Manisha Tiwari, SMO (Ay.)	213, Block B2, DA Staff Quarters Complex, Type-IV, Haidar Pur, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
4	Dr. Preeti Mishra, SMO (Ay.)	A-213, D.A. Staff Quarters, Type-IV, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
5	Dr. Vaishali R. Ambekar, SMO (Ay.)	B-1/205, Type-IV, Delhi Govt. Staff Qtrs, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
6	Dr. Swapnil G. Khairnar, SMO (Ay.)	B-1/301, DA Govt. Flats, Type-IV, Haidar Pur, Shalimar Bagh, Delhi	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
7	Dr. Baldev Singh, CMO (U)	B-2/106, Type-IV, Delhi Govt. Staff Qtrs, Haidar Pur, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
8	Dr. Krishna Kumar, SMO (Ay.)	A-208, Type-IV, Delhi Govt. Staff Qtrs, Haidar Pur, Shalimar Bagh, Delhi-110088	07/2017 to 02/2020 = 32 months	500	640	140	140 x 32 = 4,480/-
9	Shri Munesh Kumar	Flat No.306, Type-3, A Block, 3 rd Floor, DA Flats, Haidar Pur, Shalimar Bagh, Delhi-110088	07/2017 to	450	470	20	20 x 32 = 640/-

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	Yadav, Pharmacist (Ay.)		02/2020 = 32 months		.		
10	Shri Bundu Ram, Nursing Orderly	Qtr. No.34-I, Tibbia College Campus, Karol Bagh, New Delhi-110005	07/2017 to 02/2020 = 32 months	135	150	15	15 x 32 = 480/-
11	Shri Ram Lal, Nursing Orderly	H. No.77, Type-I, Delhi Administration Flats, Gulabi Bagh, Delhi-110007	07/2017 to 02/2020 = 32 months	310 ✓	470 ✓	<u>160</u>	160 x 32 = 5,120/-
					TOTAL		42,080/ -

HOO/DDO may ensure the recovery of License fee amounting to Rs.42,080/- from above mentioned employees after due verification of facts and figures. Other similar cases may please be scrutinized at own level.

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PARA-1(B) Short recovery of License fee amounting to Rs.7680/-.

In pursuance of Office Order, A & U Tibbia College and Hospital, Karol Bagh, New Delhi vide order No.F.3/127/89/TC/Vol.I/3722-3727I Dated 08/11/2018, the rates of License Fees for Tibbia College Quarters, GNCTD residential accommodations has been revised w.e.f. 01/07/2017.

On scrutiny of Pay Bill Registers, as well relevant recovery schedule of License fee, it has been noticed that short recovery of license fee has been made in respect of following employees as detailed below:-

S No	Name of the Employee Sh./Ms.	Address	Period	License fee deducted PM @ of Rs.	License fee to be deducted PM @ of Rs. w.e.f 07/2017	Difference	Amount of short recovery
1.	Dr. Danish Usmani	QNo -B-1/4, Tibbia College campus	07/2017 to 02/2020 = 32 months	625	640	15	15 x 32 = 480/-
2.	Dr. Ashutosh, principal	Kothi/ Annex-A, Tibbia College Campus	07/2017 to 02/2020 = 32 months	1100	1310	210	210 x 32 = 6720/-
3	Sh. Bundu Ram, NO	Q No- 34-I, Tibbia College Campus	07/2017 to 02/2020 = 32 months	135	150	15	15 x 32 = 480/-
					TOTAL		7680/-

HOO/DDO ensure recovery of License fee amounting to Rs.7,680/- from above mentioned employees as mentioned against each due verification of facts and figures. Other similar cases may please be scrutinized at own level.

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PARA-2:

Recovery of DGEHS subscription amounting to Rs.1,29,875/-
(Memo No.05 Dated: 03/03/2020)

1. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 from the following employees as mentioned against each according to the revised rates applicable from 01/02/2017:-

Sr No	Name & Designation	Level	Period	Subscription due	Subscription deducted as per PBR	Outstanding amount to be recovered
1	LIST ATTACHED					

HOS may ensure the recovery of Rs.1,29,875/- pointed out above after due verification of facts and figure. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

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RECOVERY OF DGEHS

S. No.	Name of Officers/Officials	Designation	Level	Period	Subscripti on due	subscripti on deducted as per PBR	Outstanding amount to be recovered
1	Dr. Devinder Singh	Director cum Project Officer	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
2	Dr. Sanjay Gihar	Director	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
3	Dr. Yogita Munjal	Deputy Director (ISM)/Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
4	Dr. Hema S. Kolhe	Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
5	Dr. Raghuram Ayyagari	Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
6	Dr. Nilesh Ahuja	Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
7	Dr. Pavankumar N. Mali	Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
8	Dr. V. Guru Prasad	Chief Medical Officer (Ay.)-NFSG	12 and above	Feb. 2017 to June 2017 (05 Months)	1,000.00	500.00	2,500.00
9	Dr. Krishna Kumar	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
10	Dr. Ganga Leela	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
11	Dr. Archana Singh	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
12	Dr. Kailash Chandra	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
13	Dr. Keshav Prasad Gupta	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
14	Dr. Manjry Anshumala Barla	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
15	Dr. Om Prakash	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
16	Dr. Prayag Sharma	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
17	Dr. Rachna Pant Punetha	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
18	Dr. Sanjeev Upadhyay	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
19	Dr. Shirshan Bala	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
20	Dr. Triveni Kalar	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
21	Dr. Manisha Tiwari	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00

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22	Dr. Neetu Jain	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
23	Dr. Parul Gupta	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
24	Dr. Preeti Mishra	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
25	Dr. Kamal Bisht	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
26	Dr. Vaishali R. Ambekar	Senior Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
27	Dr. Ramveer Singh	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
28	Dr. Rajeev Ranjan Gaur	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
29	Dr. Neeraj Kumar Tripathi	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
30	Dr. Anil Manjhi	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
31	Dr. Rohit Kumar Shukla	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
32	Dr. Swapnil G. Khairnar	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
33	Dr. Shailendra Kumar	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
34	Dr. Atika Madhukar	Medical Officer (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
35	Dr. Hakeem Aley Mustafa	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
36	Dr. Habibullah	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
37	Dr. Imroz Khan	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
38	Dr. Reza Ahmad	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
39	Dr. Shagufta Nasreen	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
40	Dr. Baldev Singh	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
41	Dr. Mohd. Amir	Chief Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
42	Dr. Mobashshera	Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
43	Dr. Paras Wani	Medical Officer (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
44	Dr. Mohd. Khalid	Asstt. Drugs Controller (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00

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45	Dr. Vijay Kumar	Asstt. Drugs Controller (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
46	Dr. Danish Rehan Usmani	Drugs Inspector (U)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
47	Dr. Senthil Kumar T.	Drugs Inspector (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
48	Dr. Ashutosh	Drugs Inspector (Ay.)	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
49	Shri Love Kumar Garg	Sr. Accounts Officer	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
50	Shri Kundan Singh Bisht	Asstt. Accounts Officer	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
51	Sh. Har Dayal	Sr. P.A.	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
52	Sh. Sanjay Sharma	S.A.	Level 7 to 11	Feb. 2017 to June 2017 (05 Months)	650.00	325.00	1,625.00
53	Sh. Dhanajay Panday (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
54	Sh. Dhiraj Kumar (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
55	Sh. Keshav Dev Sharma (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
56	Sh. Khushal Singh (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
57	Sh. Lalit Kumar (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
58	Sh. Mahesh Singh Ranawat (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
59	Sh. Mohan Lal Gujar (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
60	Sh. Munesh Kumar Yadav (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
61	Sh. Pradeep Choudhary (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
62	Smt. Tanuja (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
63	Sh. Vijendra Kr. Joshi (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
64	Sh. Yovan Kaushik (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
65	Smt. Chander Mukhi Mani (Ayu.)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00

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66	Sh. Jisha(Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
67	Sh. Dhiraj (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
68	Sh. Hari Om. (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
69	Sh. Surender Kumar(Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
70	Sh. Sant Ram (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
71	Sh. Raman Kumar (Ayu.)	Pharmacist	Level 6	Feb. 2017 to June 2017 (05 Months)	450.00	225.00	1,125.00
72	Mr. Mohd. Wahib (Unani)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
73	Mr. Fahad Naeem(Unani)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
74	Mr. Imran Ahmad(Unani)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
75	Mr. Ziyauddin Khan(Unani)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
76	Mr. Mohd. Qumbar(Unani)	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
77	Mr. MD Quamre Alam, Unani	Pharmacist	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
78	Bundu Ram	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
79	Kishan Chand/Messenger	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
80	Ramesh Kumar (Prem Chand)	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
81	Raj Kumar	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
82	Ram Gopal	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
83	Ram Lal	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
84	Sita Ram	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
85	Shri Pal Service Book send to Pao - XIV dated 15.03.2018	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00

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86	Satish Singh	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
87	Anil Kumar	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
88	Dilip Chand	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
89	Hira Lal	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
90	Mohit Parewa	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
91	Mukesh Sharma	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
92	Narain Singh	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
93	Rajesh Kumar Rai	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
94	Vinay Kumar	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
95	Shiv Ram (Masseur)	Nursing Orderly	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
96	Sudeep Kumar	Gr. IV	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
97	Om bir	Gr. IV	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
98	Gopal Sharma	Gr. IV	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
99	Mukesh Kr. Saini	Driver	Level 1 to 5	Feb. 2017 to June 2017 (05 Months)	250.00	125.00	625.00
					TOTAL		1,29,875.00

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Part No-1

PARA-3:- Outstanding AC bills.
(Memo No. 06)

Dated: 03.03.2020)

On test check of records and documents provided to the audit, it is observed that 01 Abstract contingent bill amounting to Rs.2,72,673/- drawn by Bill No.383 dated 31.03.2007 has not been adjusted even after lapse of more than 13 years.

The outstanding unadjusted AC bill may be got adjusted on priority basis and compliance be shown to audit.

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PARA-4: Non-Production of Records

The Department failed to furnish the following records before the Audit:-

1. Contingent Advance Register
2. Medical Reimbursement/Claim Register
3. Electricity/Water Charges Register
4. Child Education Allowance Register

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TEST AUDIT NOTE (PERIOD 2015-2019)

TAN-1: Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)
(Audit Memo No.3) Dated: 03.03.2020)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/ reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1	Dr. Neeraj Kumar Tripathi, MO
2	Dr. Rajeev Ranjan Gaur, MO
3	Mr. Rishi Kesh meena, Pharmacist
4.	Mr. Sudeep Kumar, Jr. Asstt
5	Mr. Mange Lal, Sr.Asstt
6	Dr. Yogender Ram, MO

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

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TAN-2: Shortcomings in the maintenance of Log Book.
(Memo No. 07)

Dated: 04.03.2020)

During the test check of log book, following shortcomings have been noticed in respect of the vehicle DL 6C J 6331 and DL 6C J 6864

1. Certificate giving the number of pages at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Book.
2. Purpose of journey undertaken was not mentioned in the log book.
3. As per Staff Car Rules, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle. Diesel/Petrol account was not at all filled up.
4. A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should be recorded in the log book by the officer so authorized but it was not found recorded in the log book of above-mentioned vehicles.
5. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duty journey performed during the month, but same was not prepared in the log book.
6. Average of the vehicle covered per kilometer was not worked out in the log book. In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometer average fixed for a particular vehicle.

Head of Office may take necessary steps to remove above shortcomings and compliance be shown to the next audit.

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TAN-3(A): - Regarding rebate in HRA receipts.

(Memo No.08

(Memo No.09

Dated:-05.03.2020)

Dated: 05.03.2020)

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 2-A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

The disbursing authority should satisfy him/her in this regard by insisting on production of poof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records during the audit period, it has been noticed that the DDO has allowed a deduction of HRA to the following employees on the basis of rent receipt in which the mode of payment is not specified i.e. whether the payment is made by cash or cheque etc. No other documents such as poof of actual payment of rent, PAN and ownership proof of the property owner have been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate the genuineness of the payment of rent. The details of some cases are as under: -

S No	Name & Designation of employee	Financial Year
1	Mr. Fahad Naeem, Pharmacist	2018-19
2	Dr. Shailender Kumar	2018-19

The DDO may therefore review all the required documents to ensure compliance of income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made as per income tax rules.

Similar cases may also be checked by the HOS/DDO at his own level and recovery, if any, may be made accordingly.

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TAN-3(B):- Discrepancies in computation of Income Tax

According to the Income Tax Act, an employee can claim deduction of maximum Rs.1,50,000/- towards repayment of Principal under Section 80 C and Rs.2,00,000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of Principal part of the home loan and interest thereon is allowed after the construction is complete and possession having been taken over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction or possession of it was not handed over.

During test check of income tax calculation sheets for the F.Y 2018-19, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to the following employees on the basis of only provisional certificate issued by respective lender bank/institution during this period.

Till date, no final certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after closing of the financial year in order to cross check the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name for claiming the rebate on home loan. In addition, no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Some examples are as under:-

S No	Name and Designation of employee	Financial Year	Remarks
	Mr. Keshav Dev Sharma, Pharmacist	2018-19	Final certificate and Ownership proof of property and Possession certificate/completion certificate not attached. 100% rebate of interest and Principal amount allowed while loan availed in joint name certificate from spouse regarding not availed tax rebate is not found to be attached.
2	Ms. Neelam Juneja	2018-19	Final certificate and Ownership proof of property and Possession certificate/completion certificate not attached. 100% rebate of interest and Principal amount allowed while loan availed in joint name certificate from spouse regarding not availed tax rebate is not found to be attached.
3	Mr. Mohan Lal Gujjar, Pharmacist	2018-19	Final certificate and Ownership proof of property and Possession certificate/completion certificate not attached. 100% rebate of interest and Principal amount allowed while

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			loan availed in joint name certificate from spouse regarding not availed tax rebate is not found to be attached.
4.	Dr. Senthil Kumar. T	2018-19	Ownership proof of property, actual interest certificate and Possession certificate/ final completion Certificate not found
5	Sh. Har Dayal, PS	2018-19	Ownership proof of property, actual interest certificate and Possession certificate/final completion Certificate not found
6.	Sh. Raghu Ram Ayyagari, CMO	2018-19	Ownership proof of property, actual interest certificate and Possession certificate/final completion Certificate not found

The HOO/DDO may obtain necessary documents to check the correctness of computation of income tax of the above-named employees based on the actual payment certificate/the possession letter/completion certificate/ undertaking from the spouse of not claiming deduction, if rebate is claimed by one person while property ownership/home loan is in joint name.

Similar other cases may also be checked for the audit period from 2018-19 and shown to next audit.

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TAN-4:

Shortcomings in reimbursement of Transportation and Labour Charges
(Memo No. 11)

Dated: 09.03.2020)

On scrutiny of bills relating to Transportation and Labour Charges for the year 2016-17, it is observed that the department has reimbursed as per the details given below:-

BILL NO	DATE	AMOUNT OF BILL
537	28/3/2017	1,56,800
536	28/3/2017	1,19,010
400	15/3/2017	63,900
TOTAL		3,39,710

The aforesaid expenditure has been made on transportation of medicines from Central Drug Stores to various dispensaries spread all over Delhi.

On perusal and test check of the bills submitted for the march 2017 it is evident that while claiming reimbursement, the bills submitted by the claimant only mentioned the details such as vehicles number and amount paid. None of the claims has been submitted on the proper bills and also it does not reflect the distance travelled and the rate of charges payable per kilometre etc.

Further the total expenditure incurred on this account exceeds Rs.2.5 lacs in a financial year and therefore as per the GFR provisions it is mandatory for the department to go for e-tendering process as stipulated therein.

HOD may therefore look into the matter and consider e-tendering for hiring of vehicle and compliance be shown to next audit.

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CURRENT AUDIT REPORT

PART II (2019-2020 to 2021-22)

PARA 01: Recovery of transport allowance and PCA amounting to Rs. 16848/-

(Ref. Audit Memo No.10 dated 14.06.2022)

During the test check of PBR, and other related record for the audit period, it has been noticed that the Dte. Of Ayush has paid Transport Allowance and patient care allowance to some employees of this department for the leave period of full calender month and more which is found irregular.

The irregular payment of Transport Allowance and patient care allowance to the tune of Rs.16848/- as per detail given below may be recovered from the defaulting officers/officials under intimation to the Audit. All similar other cases may be reviewed at your own level and all irregular payment may be recovered under intimation to Audit.

S.No.	Name & designation(Ms./Mrs./Sh.)	Nature and period of leave	Calender month for which recovery is to be made	Transport allowance + patient care allowance paid+DA on TA	Amount to be recovered
1	Dr. Asira Tarannam, SMO	20.04.20 - 10.06.20/EL	05/20	8424+0	8424
2	Dr. Vaishali R Ambekar, CMO	04.08.20-05.10.20/EL 06.10.20-03.04.21/maternity	09/20 to 01/21	8424x5+0=42120-33696=8424 already recovered	8424
Total					16848 ✓

Hence, the above said amount of Rs, 16848/- may be recovered from the concerned officers and deposited into govt. Account under intimation to the audit after due verification.



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PARA 02: Non production of records.
(Ref. Record Memo dated 03.06.2022)

The following records have not been produced to audit :

1. TR-5 stock register.
2. List of unserviceable items.
3. Children education allowance register.
4. Contingent advance register.

Hence the above records may be shown to the next audit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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PART III
TEST AUDIT NOTES
(2019-2020 to 2021-22)

TAN 01:- Discrepancies in Pay Bill Register (PBR).
(Ref. Audit Memo No.03 dated 08.06.2022)

During test check of the PBR for the year 2019-2020 to 2021-22 maintained by the O/o Directorate of Ayush, Tibbia College Campus, Karol Bagh, New Delhi – 110005, the following shortcomings have been observed:-

1. Page counting certificate is to be given on the first page of the register mentioning the total number of pages, but the same has not been recorded in any of the PBRs for the audit period and which should be duly counter signed/attested by the competent authority.
2. Name of Department/Unit, Financial Year and name of school etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. Mandatory columns i.e. Name and designation, DOJ, Govt. accommodation address etc. have not been filled which is irregular.
4. Abstract of pay bills has not been prepared TR-22 B in the PBRs which should also be duly signed by the competent authority.
5. Entries made during the audit period in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
6. Total of pay & allowances have not been worked out for income tax purpose which is irregular.
7. Also, it is found that Pencil used and overwriting of many cuttings made in PBRs, which is improper. This practice should be avoided in future. The PBR maintained by the unit is casually manner.

These discrepancies may please be rectified and compliance be shown to audit.

TAN 02:- Discrepancies in Bill Registers for the audit period.
(Ref. Audit Memo No.04 dated 09.06.2022)

During test check of the Bill Register for the year 2019-2020 TO 2021-22 maintained by the O/o, Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that for the period 2016-17 all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in

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absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.

3. **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col . 10-12-**Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
5. **Blank Co; 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

TAN 03:- Non-installation of GPS in hiring of Electric Vehicles -reg.

(Ref. Audit Memo No.06 dated 13.06.2022)

During test check of hiring of vehicle record for the year 2020-21 maintained by the O/o Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 , it has been found that GPS (Global Positioning System) is not installed in the Vehicle hired by the Department which is mandatory as per office order No. F.2/559/2018/CT-III/GAD/8954 dated 24.08.18 for stopping the misuse of Government hired private vehicles.

Software should be developed and implemented to link log book generation with the movement of vehicle tracked by the GPS. Guidelines as per the above said order which should be strictly followed by the competent authority. Moreover, Log book is not signed by the Driver of the vehicle as well as by the HOO of the Dte. to whom the vehicle is issued.

Compliance may be furnished to next audit.

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TAN 04:- Irregularity in outsourcing of contractual Services-reg.
(Ref. Audit Memo No.07 dated 13.06.2022)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s. ICSIL and M/s.. GA Digital Web World Pvt. Ltd These organizations have provided Nursing Orderly to the Dte. Of Ayush. At present there are 47 contractual employees working in this department. All engaged contractual official's character and antecedent are not verified by the police, as per the office record.

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Compliance may be furnished to next audit.



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TAN 05:- Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers maintained by the Dte, of Ayush.

(Ref. Audit Memo No.08 dated 14.06.2022)

During the test check of Stock Registers, maintained by the O/o Directorate of Ayush, , Tibbia College Campus, Karol Bagh, New Delhi – 110005 for the audit period 2016-17 to 2019-2020, following short comings have been noticed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
4. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
5. Overwriting recorded at many pages and so many cuttings found, which is irregular.
6. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
7. Location of Non Consumable item in the property register must be recorded in the stock register which is reqd. at the time of physical verification. The same may be entered in Proerty register. Other similar types of items may be reviewed at your own level. Moreover, the register is in very torn condition.
8. The rate/price of the items/medicines was not mentioned in the stock registers in the absence of which the monitory value of these items could not be worked out at the time of condemnation of the items.

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Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

9. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

TAN 06:- Discrepancies in Service Books-reg.

(Ref. Audit Memo No.11 dated 14.06.2022)

1.As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	KAILASH CHANDRA	MO
2.	NEETU JAIN	MO
3.	PRAYAG SHARMA	SMO

4. 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 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	NILESH KUMAR AHUJA	SMO	20.01.03

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

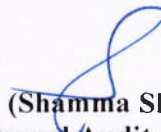
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6. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	DR. ROOPASHREE	MO
2	DR. HEMA S. KOLHE	MO
3	DR. PRAYAG SHARMA	SMO
4	DR. TRIVENI KALRA	MO

8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII