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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Homeopathic Wing of Dte. of ISM & Homeopathy, 1st Floor, B-Block, Preet Vihar, Delhi (1988/17) for the period 2019-2020 to 2020-2021.

The accounts of Homeopathic Wing of Dte. of ISM & Homeopathy, 1st Floor, B-Block, Preet Vihar, Delhi (1988/17) for the period 2019-2020 to 2020-2021 was conducted by the field Audit Party No. XXII, comprising of Sh. Rajiv Sachdeva, AO/IAO during the period 10.03.2022 to 22.03.2022 (08 working days).

Introduction

Directorate of AYUSH (formerly Directorate of ISM & Homoeopathy) was established in September 1996 and has ISM Wing functioning from A & U Tibbia Collage Campus and Homoeopathic Wing is functioning at CSC, III-, B-Block, Preet Vihar. The Homoeopathic Wing was allotted separate budget head M1(1)(2)(3) since September 2003 which is presently being allotted under budget head 2210-02-102-63.

At present there are 109 Homoeopathic Dispensaries functioning in various parts of Delhi. The Homoeopathic Wing of Directorate of AYUSH is functioning from CSC – III, 1st Floor, B – Block, Preet Vihar, Delhi – 10092 and Central Homoeopathic Drugs Store is functioning from Himmat Puri to supply Homoeopathic medicines and sundries to Homoeopathic Dispensaries under Govt. NCT of Delhi.

Aims and objectives

- To improve the quality of health care in existing dispensaries.
- To open new Homoeopathic Dispensaries and provide administrative support to existing 109 Homoeopathic dispensaries/hospital units.
- To provide supportive supervision to Homoeopathic Institutions in undertaking research activities.
- To strengthen the administrative set up of the Dilli Homoeopathic Anusandhan Parishad.
- To release the grant-in-aid to Board of Homoeopathic System of Medicine, Delhi.

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HOO/DDO/Cashier

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S. No.	Post	Name of officers/ officials	Period
1	Name of Head of Office	Dr. Mridula Pandey	01/04/2019 to 11/07/2019
		Dr. Raj Kumar Manchanda	22/07/2019 to 20/12/2019
		Dr. Brender Sharma	27/12/2019 to till date
2	Name of DDO	Sh. Vinay Arora	01/04/2019 to 30/09/2021
		Mrs. Reena Khanna	04/10/2021 to till date
3	Name of Cashier	Sh. Umesh Kumar	01/04/2019 to 14/12/2020
		Sh. Lalit Kumar	14/12/2020 to till date

Vacancy Position as on 31/03/2021

Sr. No.	Group	POST	SANCTION ED	FILLED	VACANT	Remarks
1	A	General Duty Medical Officer (Homoeopathy)	111	91 regular + 9 Contract doctors	11	
2	B	AAO	1	1	0	
3		Statistical Officer	1	0	1	
4		Statistical Assistant	1	1	0	
5	C	Pharmacist	106	62	44	
6		DASS GR – II/ HEAD CLERK	1	1	0	
7		DASS GR – III/ UDC	2	1	1	
8		DASS GR – IV/LDC	4	3	1	2 LDCs working on diverted capacity in Directorate of AYUSH, Karol Bagh
9		STENO, GR-III	1	1	0	
10		Driver	1	0	1	
11		Assistant Programmer	1	0	1	One AP working on outsourcing basis
12		Data Entry Operator	1	0	1	One DEO working on outsourcing basis
13	D (Now group C)	Nursing Orderly/ Messenger/Class-IV	68	13	55	48 Nursing Orderly are working on outsourcing basis against the vacant posts.
TOTAL Regular posts			299	174+9	116	

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Sr. No.	Outsourced Posts	SANCTIONED	FILLED	VACANT
1	Group D	42	42	0
2	Data Entry Operator	4	4	0
3	Security Guards	7	7	0
	Total	53	53	0

Statutory Audit

As per information provided by the Department, the audit of AGCR has been conducted upto the year 2017.

Details of budget allotment and expenditure during 2019-20 & 2020-21:-

Year:2019-20

	Budget Allotted (□ in Lakh)	Actual Expenditure (□ in Lakh)	Balance	% of saving
Revenue	3770.2	3739.11	31.09	1
Grant in Aid (Salary General)	25	25	0	0

Year:2020-21

	Budget Allotted (□ in Lakh)	Actual Expenditure (□ in Lakh)	Balance	% of saving
Revenue	3677	3586.49	90.50	2
Grant in Aid (Salary General)	25	14.25	10.75	43

OLD AUDIT REPORT: PART-I

There were 02 old Audit Paras with recovery of Rs.1032/- (as reflected in Summary of Audit Paras) pertaining to the period 2010-17. The audit after seeing the reply/compliance by the Department, has fully settled 02 paras by effecting recoveries to the tune of Rs. 1032/-.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	2010-17	02	02	Nil	01, 02	Nil
		02	02			Nil

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Details of Old Recoveries

Details of Old Recovery:-

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised	Amount Recovered	Balance
1	2010-17	01	1032/-	1032/-	Nil
2	2010-17	02	Nil	2,373/-**	Nil
		Total	1032/-	1032/-	Nil

**** This amount is not reflected in the summary of outstanding paras, but the Department has recovered this amount from the employee concerned.**

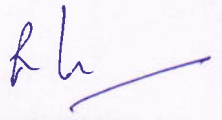
CURRENT AUDIT REPORT (2019-20 to 2020-21):-PART-II

During the course of current audit 14 Audit Memos (07 Record Memos and 07 Observation Memos) were issued to the unit highlighting various irregularities and raising recoveries to the tune of Rs. 2,29,053/-. The 07 Observation Memos have been converted into 04 Paras alongwith recovery of Rs. 2,29,053/- and 03 TAN, which have been incorporated in the Current Audit Report as Part-II & Part-III.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	07	Recalculation of Income Tax	--	PARA No. 01
02	08	Non condemnation of unusable items worth Rs.11,78,203.95	--	PARA No. 02
03	09	Short deduction of Income Tax	73,209/-	PARA No.03
04	11	Overpayment of Tpt. Allowance	1,55,844/-	PARA No.04

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Homeopathic Wing of Dte. of ISM & Homeopathy, 1st Floor, B-Block, Preet Vihar, Delhi (1988/17). The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

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(RAJIV SACHDEVA)
IAO

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PART-I

10/11/16
16/11/16

PART II
CURRENT AUDIT REPORT

(For the period 2010 to 2017)

✓
PARA NO.1 (Refer Memo No.6 Dated: 17.08.2017)

Subject : Recovery of Rs. 1032/= on account of wrong pay fixation

On scrutiny of records , it has been found that pay on Grant of 1st ACP w.e.f 15.03.2006 to Sh. Anil Kumar (Pharmacist)has been fixed w.e.f 21/02/2006 wrongly . Sh. Anil Kumar (Pharmacist) has been appointed on 15/03/1994 and he has been granted 1st ACP w.e.f 15.03.2006 after completion of 12 years of regular service.

As per pay fixation order dated 16.05.2012 , the official was granted 1st ACP W.e.f 21.02.2006 instead of 15.03.2006 from the PB - 1 5200-20200 + 2800(GP) to PB - 2 9300-34800 + 4200(GP).

In the instant case , an amount of Rs. 1032/= is overpayment made to the official due to wrong pay fixation as per detail below : ---

*settled
R.L. JAO.*

Period	Due = 10930 +2800= 13730/= *	Drawn = 10930 +4200 = 15130/= *	Difference =1400/=
21.02.2006 to 28.02.2006 (8 Days)	3923	4323	400
01.03.2006 to 14.03.2006 (14 Days)	6201	6833	632
Total			1032

HOO is requested to recover the overpayment made to official under intimation to Audit .

* Note : The rate of DA was Nil wef 01.01.2006 to 30.06.2006 and HRA was payable @ of pre-revised scale .

✓
PARA NO. 2 (Refer Memo No.9 Dated :18.08.17)
Subject : MACP granted without having effect of Dies Non

*settled
R.L. JAO.*

On scrutiny of the service book of Sh. Balbir Singh (Messenger), it has been found that his unauthorized absence of 43 days wef 29.05.1988 to 10.07.1988 was treated as Dies - Non . Sh. Balbir Singh (Messenger) was appointed in the Govt. Service on 17.10.1983 & he was granted 3rd MACP WEF 17.10.2013 vide order dated 01.10.2014 without considering period of 43 days of Dies - Non which is irregular .

Bansal

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PARA NO. 4 Non production of records (Refer record memo & old para no. 07 -year 2009-2010) .

The following record has not been made available to Audit party--

- 1. Property Register 2009-10**
- 2. Dead Stock / Unserviceable Stock Register 2009-10**
- 3. Long term advance register 2009-10**
- 4. Liveries Register 2009-10**
- 5. LTC Register 2009-10**
- 6. Medical Reimbursement register 2009-10**
- 7. Children Education Allowance Register 2009-10**

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The above record may be shown to next audit .

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-19)

PARA No. 01

(Ref, Audit Memo No. 06, dated 09/01/2020)

Subject:- Recovery amounting to Rs. 48,168/- in respect of Transport Allowance given during absence from duty/leave for full calendar months.

As per rules, Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

In response to Audit Memo No. 05 dated 07/01/2020, the department has provided the requisite information vide letter dated 09/01/2020 that the under mention employees were on leave for full calendar month. On scrutiny of PBR for the period 2017-18 to 2018-19 It has been observed that the transport allowance has been paid for the full calendar month to the teachers. The detail is given below:-

Sr. No.	Name of Employee & Designation	Nature & Period of Leave	Month for which recovery to be made	Tpt. Allowance to be recovered
1.	Monika Sabharwal, Pharmacist (H)	04/12/2018 to 01/06/2019 On Maternity Leave	Jan to May 2019 (4032 x 5) = 20,160/-	20,160/-
2.	Meenu, Pharmacist (H)	10/12/2018 to 07/06/2019 On Maternity Leave	Jan to May 2019 (4032 x 5) = 20,160/-	20,160/-
3	Dr. Anjali Miglani, CMO (H)	19/11/2018 to 04/01/2019 On CCL	Dec. 2018 = 7848/-	7,848/-
Total				Rs. 48,168/-

The recovery of Rs. 48,168/- towards Transport Allowance in r/o above employee be made after due verification of facts and figures from the above mentioned officials. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

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(Ref, Audit Memo No. 07, dated 10/01/2020)

PARA No. 02.

Recovery of Rs. 1,50,159/- regarding CCL salary as per Gazette notification no. 897 dated 11/12/2018.

The amendment made in the CCS (Leave) Rules 1972 vide notification date 11/12/2018, have come into force w.e.f. 14/12/18, when the notification was published in the official Gazette. The detail is given below:-

As per amended Rules/Notifications "A female Government employee will be paid 100% of the salary for first 365 days and will be paid at 80% of the salary for next 365 days of total CCL of 730 days.

The recovery will be made @ of 20% of Basic Pay + NPA+ DA for Doctors staff.

Name of Employee & Designation	Basic Pay +NPA +DA (In Rs.)	20% of Basic +NPA + DA (In Rs.)	Period of leave	No. of days	Amount to be recovered (Rs.)	Balance CCL (In days)
Dr. Anjali Miglani, CMO Bill No. 459	130600+26120(20%) +14105(9%) = Rs.1,70,825/-	34165/-	14/12/18 to 31/12/18	18	34165x18/31= 19838/-	309
	130600+26120(20%) +18807 (12%) = Rs.1,75,527/-	35105/-	01/01/19 to 04/01/19	04	35105x4/31= 4530/-	305
	130600+26120(20%) +18807(12%)= Rs.1,75,527/-	35105/-	08/05/19 to 17/05/19	10	35105x10/31= 11324/-	295
	134500+26900(20%) +27438(17%)= Rs.1,88,838/-	37768/-	27/07/19 to 10/08/19	15	37768x15/31= 18275/-	280
	134500+26900(20%) +27438(17%)= Rs.1,88,838/-	37768/-	10/12/19 to 24/12/19	15	37768x15/31= 18275/-	265
	Total				Rs. 72,242/-	
Dr. Paramjeet Kaur, CMO	147000+29400 (20%) +21168 (12%) = Rs. 197568	39514/-	13/03/19 to 20/03/19	08	(39514 x 8)/31 = 10197/-	280
Bill No. 402	151400+30280 (20%) +30886 (17%) = Rs. 212566	42513/-	07/09/19 to 21/09/19	15	(42513 x 15)/30 = 21257/-	265
Total				Rs. 31,454/-		

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Dr. Nirmal Yadav, SMO	83300+16660 (20%) +11995 (12%) = Rs. 111955	22391/-	01/03/19 to 09/03/19	09	(22391 x 09)/31 = 6501/-	347
408	85800+17160 (20%) +17503 (17%) = Rs. 120463	24093/-	03/09/19 to 12/09/19	10	(24093 x 10)/30 = 8031/-	337
			Total	Rs.	14,532/-	
Dr. Bina Amar Bodhi, CMO	109100+21820 (20%) + 15711 (12%) = Rs. 146630	29326/-	17/06/19 to 29/06/19	13	(29326 x 13)/30 = 12708/-	193
408			Total	Rs.	12,708/-	
Dr. Amrit Kalsi, CMO	147000+29400 (20%) +15876 (9%) = Rs. 192276	38455/-	29/12/18 to 31/12/18	03	(38455 x 03)/31 = 3721/-	362
403	147000+29400 (20%) +21168 (12%) = Rs. 197568	39514/-	01/01/19 to 07/01/19	07	(39514 x 7)/31 = 8923/-	355
			Total	Rs.	12,644/-	
			Grand Total	Rs.	1,43,580/-	

The recovery will be made @ of 20% of Basic Pay + DA for Pharmacist in respect of Bharti details is as under.

Name of Employee & Designation	Basic Pay +DA (In Rs.)	20% of Basic + DA (In Rs.)	Period of leave	No. of days	Amount to be recovered (Rs.)	Balance CCL (In days)
Bharti, Pharmacist	58600 + 5274 (9%) = Rs. 63874 /-	12775/-	20/02/19 to 28/02/19	09	(12775 x 9)/28 = 4106/-	266
404	58600 + 5274 (9%) = Rs. 63874 /-	12775/-	01/03/19 to 06/03/19	06	(12775 x 6)/31 = 2473/-	260
			Total	Rs.	6579/-	

The recovery of Rs. 1,50,159/- from the above mentioned official may be made after due verification of facts and figures under intimation to Audit. All other similar cases may be reviewed and action may be taken accordingly.

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(Ref, Audit Memo No. 08, dated 10/01/2020)

PARA No. 03

Sub : Regarding short-deduction of License fee & Water Charges amounting to Rs. 1,80,350.

During the test check of PBR maintained by the Homeopathic wing of Dte. of ISM & Homeopathy Preet Vihar, Delhi - 110092 (1988/17) and recovery schedule of License Fee and Water charges submitted by the department, it has been observed that Licence fee and Water charges has not been charged/deducted from the official as per the rates revised by the Deptt. of PWD & Housing, GNCT of Delhi vide order No.F.4(1)/Misc./PWD/Allot./2004/8496-500 dated 27-07-2012 and No.F.4(1)/Misc./PWD & H/A-II/2004/2749-2765 dt. 10-03-14 and revised rate w.e.f. 1/7/2017 as notified vide order no. F.4 (1)/Misc/PWD&H/A-II/2004/P.F/10039-51 dated:-16/07/18 by the Govt. of NCT of Delhi, Public Works Department & Housing, Allotment Branch, 5th Level "B" Wingh, Delhi Secretariat, New Delhi, Details are given below:-

S. N.	Name & Designation and Address	Period	Revised L/F w.e.f. 01-07-12, 01-07-13 & 01-07-17	Revised W/C 07/2012	L/F + W/C as per PBR (in Rs.)	L/F to be recovered w.e.f. 01-07-12, 01-07-13 & 01-07-17	W/C recovered 07/2012 & 07/2013	Total amount to be recovered (in Rs.)
1	Hemlata, Pharma. Ty-1, Qtr. No. 776, Gulabi Bagh.	7/2017 to 12/2019	-/135/150	157	135/157	7/2017 to 12/2019 15x30= 450/-	----	450/-
2	Prasant Kr. Solanki, Pharma, Ty-II, Qtr. No. 1877, Gulabibagh.	7/2017 to 12/2019	-/245/310/	196	245/196	7/2017 to 12/2019 65x30= 1950/-	----	1950/-
3	Rahul Jaishwal, Pharma. Ty-II, Qtr. No. 1993, Gulabi Bagh	7/2017 to 12/2019	-/245/310/	196	245/196	7/2017 to 12/2019 65x30= 1950/-	----	1950/-
4	Raju, N.O, Ty-I, Qtr. No-48, Gulabi Bagh	7/2013 to 12/2019	115/135/150	157	115/157	7/2013 to 6/2017 20x48= 960/- 7-2017 to 12/2019 15x30= 450/-	----	1410/-
5	Ram Dev Ram, N.O, Ty-I, Qtr. No. 181, Gulabi Bagh	7/2013 to 12/2019	115/135/150	157	115/157	7/2013 to 6/2017 20x48= 960/- 7/2017 to 12/2019 15x30= 450/-	----	1410/-
6	Ram Dular Thakur, Messenger, Ty-II, Qtr. No. 181, Gulabi Bagh	7/2017 to 12/2019	-/245/310/	196	245/196	7/2017 to 12/2019 65x30= 1950/-	----	1950
7	Madhu Aggarwal, CMO, Ty-IV, Qtr. No. 09, Karkardooma,	7/2013 to 12/2019	420/500/640	315	420/00	7/2013 to 6/2017 80x48= 3840/- 7/17 to 12/19 140x30= 4200	7/2012 to 12/2019 90 x 315 = 28350/-	36,390/-
8	Sandhya Rani Dash, SMO Ty-IV, L.B.S. Hospital, Khichripur	7/2013 to 12/2019	420/500/640	315	420/315	7/2013 to 06/2017 80x48= 3840/- 7/2017 to 12/2019 140x30= 4200	----	8040
9	Kamsali Nadigadda Rama, SMO, Ty-IV, Qtr. No. 207-A, Shalimar Bagh.	7/2013 to 12/2019	420/500/640	315	420/315	7/2013 to 06/2017 80x48= 3840/- 7/2017 to 12/2019 140x30= 4200	----	8040

10	Devendra Singh, SMO, Ty-IV, Qtr. No. 204, Shalimar Bagh.	7/2013 to 12/2019	420/500/640	315	420/315	7/2013 to 06/2017 80x48= 3840/- 7/2017 to 12/2019 140x30= 4200	----	8040	
11	K. Ram Kumar, SMO, Ty-IV, Qtr. No. 204, Shalimar Bagh.	7/2013 to 12/2019	420/500/640	315	420/315	7/2013 to 06/2017 80x48= 3840/- 7/2017 to 12/2019 140x30= 4200	----	8040	
12	Mikhita Bindusar Moon, SMO, Ty- IV, Qtr. No. 202 B- 2, Shalimar Bagh.	7/2013 to 12/2019	420/500/640	315	420/315	7/2013 to 06/2017 80x48= 3840/- 7/2017 to 12/2019 140x30= 4200	----	8040	
13	Suresh Kumar Lolugu, SMO, Ty- IV, Qtr. No. 307 B- 2, Shalimar Bagh.	7/2017 to 12/2019	-/500/640	315	500/315	7/2017 to 12/2019 140x30=4200	----	4200	
14	Remya Kunhaleri Thayyil, SMO, Ty- IV, Qtr. No. 301, Shalimar Bagh.	7/2017 to 12/2019	-/500/640	315	500/315	7/2017 to 12/2019 140x30=4200	----	4200	
15	Manju Lata Sharan Sukhija, SMO, Ty- IV, Qtr. No. 308, Shalimar Bagh	7/2017 to 12/2019	-/500/640	315	500/315	7/2017 to 12/2019 140x30=4200	----	4200	
16	Ram Chander Mourya, Pharma, SMO, Ty-III, Qtr. No. 12/704, Dwarka	7/2013 to 12/2019	310/370/470	236	310/236	7/2013 to 6/2017 60x48= 2880 7/2017 to 12/2019 100x30= 3000	----	5880/-	
17	K.K. Sharma, Pharma, Ty-III, Qtr. No. C-169, Karkardooma	7/2013 to 12/2019	310/370/470	236	310/00	7/2013 to 6/2017 60x48= 2880 7/2017 to 12/2019 100x30= 3000	7/2012 to 12/2019 236 x 90= 21240/-	27120	
18	O.P. Vaid, Pharma, Ty-III, Qtr. No. 45D Sidharth Extn.	7/2013 to 12/2019	310/370/470	236	310/00	7/2013 to 6/2017 60x48= 2880 7/2017 to 12/2019 100x30= 3000	7/2012 to 12/2019 236 x 90= 21240/-	27120	
19	Jai Prakash, Pharma, Ty-III, Block-Sidhart Sidharth Extn. (Date of possession March 2014)	3/14 to 12/19	310/370/470	236	310/00	3/2014 to 6/2017 60x40= 2400 7/2017 to 12/2019 100x30= 3000	3/2014 to 12/2019 236 x 70= 16520/-	21920	
								Total	1,80,350/-

Recovery of Licence fee Rs. 1,80,350/- may be made from the concerned Officials as mentioned in the above table after due verification of relevant facts and figures under intimation to audit.

*Done & Submitted
with 1408 A.O. Team
16/01/2020*

Head of office
(Homoeopathic Wing)
Dr. PUSH, GNCT of Delhi
C/O-III, Block, Preet Vihar, Delhi-110092

Signature of A.S.O.

Name of A.S.O: SAGAR KHANNA

Signature of A.A.O:

Name of A.A.O: Sandeep Budhiraja

Signature of I.A.O:

Name of Sr. A.O: NEELAM BALA NOTRA

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PART-II
CURRENT AUDIT REPORT (2019-2021)

PARA 01

(Ref. Audit Memo No. 07 dated 14/03/2022)

Sub: Re-calculation of Income Tax

Section 24(b) of the Income Tax Act, 1961 under the heading "Interest on Borrowed Capital" provides that in respect of self-occupied residential house property, interest incurred on capital borrowed for the purpose of acquisition or construction of house property shall be allowed as deduction upto 2.00 lakhs. The deduction shall be allowed if capital is borrowed on or after 01.04.1999 and acquisition or construction of house property is completed within 05 years.

During the test check of records related to Income Tax for the Financial 2019-20 and 2020-21, it has been noticed that the following employees have claimed rebate for interest on Loan on residential property under Section 80EE of Income Tax Act, as detailed below:-

S.No.	Name & Designation (Dr./Sh./Smt.)	<u>2019-20</u> Amount claimed (in Rs.)	<u>2020-21</u> Amount claimed (in Rs.)
1	Meera MP, MO	200000	200000
2.	Moumita Chakraborty, MO	171334	139889
3	Nirmal Yadav, MO	82887	209921
4	Rinku Tudu, MO	195000	158688
5	Shruti Naskar, MO	200000	--
6	Smita Brahamchari, MO	200000	200000
7	Sunita Singh, MO	200000	191303
8	Birender Sharma, MO	131800	--
9	Nilesh Mulay, CMO	24830	26399
10	P V Mahajan, CMO	76077	23207
11	Shipra Goel, CMO	150468	129000
12	Sreelekha K, CMO	200000	65854
13	Sudhir Batra, CMO	200000	149800
14	Pradip Kumar Roy, CMO	164694	129089
15	A.M. Chourasiya, SMO	200000	200000
16	Kanika Jairath, MO	78747	173720
17	Prabhjeet Kaur, MO	173699	130107
18	Vikas Verma, MO	200000	149270
19	Franco Joseph, SMO	115420	43612
20	K.Ram Kumar, SMO	101376	17617
21	Nirmalata Rose, MO	200000	200000
22	Bharati, MO	--	200000
23	Suresh Kumar Meena, MO	--	131503
24	Parmeshwar Biswal, SMO	--	138178
25	Udesh Kumar, SMO	--	200000
26	Bhag Chand Vishwakarma, SMO	--	69295
27	Abishes Saha, SMO	--	27751
28	Pramod Kumar, Pharmacist	125000	173248

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29	Prashant Singh, Pharmacist	99011	53417
30	Sahdev, Pharmacist	34604	31353
31	Brijlata, Pharmacist	200000	200000
32	Om Parkash Vaid, Pharmacist	148191	200000
33	Prakash Chandra, Pharmacist	200000	157035
34	Vandana Kwatra, Pharmacist	69591	133981
35	Hira Lal Gohar, LDC	31316	25697
36	Kapil Pal, Pharmacist	--	200000
37	Shashi, Pharmacist	--	200000
38	Brijender Singh Tanwar, Pharmacist	--	163170
39	Hemlata, , Pharmacist	--	64531

The following documents in respect of the officials mentioned above, were requisitioned for scrutiny by the Audit:-

1. Bank Statement showing EMI bifurcation
2. Letter of possession in respect of residential property for which Housing Loan taken and rebate under Section 80EE of Income Tax Act has been claimed.
3. Any other relevant document.

The Department failed to provide the requisite documents in respect of the officials, as mentioned above. The Department may therefore direct these officials to provide the requisite documents. In case, any official fails to provide or the conditions of Section 23 & 24 of Income Tax Act are not fulfilled, the amount of rebate claimed may be added to their Taxable Incomes. Income Tax may be re-calculated & deposited in Government Account and compliance be shown to the next Audit.

R/h

PARA 02

(Ref. Audit Memo No. 08 dated 15/03/2022)

Sub: Non condemnation of unusable items worth Rs. 11,78,203.95/-

In response to Audit Memo No.05 dated 10.03.2022 and as per information provided by the Homeopathic Wing of Dte. of ISM & Homeopathy, the following unusable items are lying for condemnation:-

S.No.	Name of Equipment	Qty.	Purchase Price unit (In Rs.)	Reserve Price. (in Rs.)
1.	Photocopier (Kyocera)	01	91,656/-	----
2.	Almirah (Big)	11	29637.00	4065.32
3.	Almirah (Small)	02	2899.00	452.71
4.	B.P. Apparatus	19	24490.00	394.38
5.	Bench Airport (Three Seater)	19	30164.00	8.41
6.	Calculator	01	289.00	4.52
7.	Chair with Arm	33	19310.77	7112.49
8.	Chair without Arm	56	28378.42	12231.85
9.	Clerk/Office Table	11	21104.00	4765.24
10.	Computer Chair with pushback	08	19562.00	4727.40
11.	Dak Bag	07	3010.00	0.66
12.	Desert Cooler	18	71143.00	1659.10
13.	Display/Timing Board	24	6344.98	0.04
14.	ENT Diagnostics Set	01	300.00	0.00
15.	Extension Board	03	580.00	21.84
16.	Gyanee Examination Table	06	23565.00	4210.07
17.	Heat Convertor	30	24753.90	20.42
18.	Kidney/Medicine Tray	03	750.00	73.86
19.	Knee Hammer	04	410.00	0.68
20.	Lantern	01	45.00	0.54
21.	Locks	33	3967.50	1221.74
22.	Medicine Chest Box	01	50.00	0.60
23.	Officer Table	09	12269.00	2125.99
24.	Partition Sren/ Cloth	01	100.00	0.00
25.	Punch	02	54.00	0.00
26.	Punch (Double)	01	69.00	0.11
27.	Revolving Stool	04	2356.23	823.80
28.	Sauce Pan	02	20.00	0.28
29.	Scissor	16	598.00	0.87
30.	Stapler	13	465.00	0.00
31.	Steel Rack	09	17200.00	1435.78
32.	Stethoscope	13	6560.00	111.13
33.	Stove	01	15.00	0.97
34.	Table Computer VDU	02	6800.00	2145.77
35.	Weighing Machine	12	7930.00	5.64
36.	Wooden Box/Medicine Box	02	340.00	4.07
37.	Wooden Table	01	100.00	8.86
38.	X-ray View Box	14	16620.00	30.55

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39.	Computer with Monitor	13	457981.00	2650.43
40.	UPS of Computer	25	225016.00	1222.60
41.	LQ Printer	03	21300.00	34.90
	Total		11,78,203.95	51573.63

Needful be done and compliance shown to the next audit.

PARA 03

(Ref. Audit Memo No. 09 dated 15/03/2022)

Sub: Short recovery of Income Tax to the tune of Rs.73,209/-

On scrutiny of Income Tax calculations records for the financial years 2019-20 & 2020-21 it has been noticed that Sh. Pramod Kumar, Pharmacist availed rebate for interest on Loan for residential property amounting to Rs.1,25,000/- and Rs. 1,73,248/- respectively under Section 80EE of Income Tax Act. On scrutiny, it has been noticed that Sh. Pramod Kumar, Pharmacist is residing in a rented property at Flat no.903, Jay Ambay Apartments, New Kondli, Mayur Vihar Phase-III, Delhi-110096.

As per Section 23 & 24 of the Income Tax Act, 1961, the benefit of interest on HBA is allowed for self-occupied properties only and hence the official is not eligible for above rebate. In this way Income Tax to the tune of Rs.60,209/- was short deducted , as detailed below:-

S. No	Financial Year	Gross Taxable Income (in Rs.)	Amount of rebate claimed u/s 80EE (in Rs.)	Income Tax already deducted IT+ E.Cess (in Rs.)	Income Tax due after adding amount of rebate IT+ E.Cess (in Rs.)	Difference payable (in Rs.)
1	2019-20	491220/-	1,25,000/-	NIL	35744 + 1430	35744 + 1430 = 37174/-
2	2020-21	500810/-	1,73,248/-	12662+506	47311+1892	34649+1386 = 36035/- ✓
TOTAL						73,209/-

The said amount be recovered & deposited into govt. account and compliance shown to next audit.

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PARA 04


(Ref. Audit Memo No. 11 dated 16/03/2022)

SUB:- Overpayment of Transport Allowance amounting to Rs. 1,55,844/-

During the test check of records, it has been noticed that the following officials availed leave for full calendar month but were paid transport allowance, as detailed below:-

S.No.	Name & Designation	Leave Period & Nature of Leave	Month & Year	Transport Allowance including DA (in Rs.)
1	Dr. Sandhya Rani Das, SMO(H)	04.12.2018 to 01.06.2019 (Maternity Leave)	January,2019	7200+1224=8424
			February,2019	7200+1224=8424
			March,2019	7200+1224=8424
			April,2019	7200+1224=8424
			May,2019	7200+1224=8424
			TOTAL	42120/-
2	Om Parkash Vaid, Pharmacist	24.06.2019 to 10.08.2019 (EL)	July,2019	3600+612=4212
			TOTAL	4212/-
3	Monika Sabharwal, Pharmacist	02.06.2019 to 29.09.2019 (CCL)	July,2019	3600+612=4212
			August,2019	3600+612=4212
			TOTAL	8424/-
4	Dr. Jahangir H Molla, SMO(H)	14.03.2020 to 01.06.2020 (EL)	April,2020	7200+1224=8424
			May,2020	7200+1224=8424
			TOTAL	16848/-
5	Dr. Kanika Jairath, MO(H)	26.10.2020 to 23.04.2021 (Maternity Leave)	November,2019	7200+1224=8424
			December,2019	7200+1224=8424
			January,2020	7200+1224=8424
			February,2020	7200+1224=8424
			March,2020	7200+1224=8424
			TOTAL	42120/-
6.	Dr.Mikhita B.Moon, SMO(H)	05.01.2021 to 03.07.2021 (Maternity Leave)	February,2021	7200+1224=8424
			March,2021	7200+1224=8424
			April,2021	7200+1224=8424
			May,2021	7200+1224=8424
			June,2021	7200+1224=8424
			TOTAL	42120/-
GRAND TOTAL				1,55,844/-

. The amount be recovered from the officials concerned & deposited into govt. account and compliance shown to next audit.


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PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 12 dated 17/03/2022)

Sub: Improper maintenance of Government Cash Book.

Rule 13 of the Receipts and the Payment rules 1983 provides instructions for handing cash by all Govt. officers who are required who are required to (a) receive Govt. dues and handle cash or (b) perform the function of DDO (with or without cheque drawing powers) or both. On scrutiny of the Cash Book for the period 2019-20 and 2020-21 maintained by the Homeopathic Wing of Dte. of ISM & Homeopathy, following discrepancies have been noticed:-

- (i) Every such officer should maintain a cash book in form-GAR-3.
- (ii) The daily totals of the Cash Book should be checked by a person other than the writer of the Cash Book, who initials it as correct. This has not been done by the Department.
- (iii) The cash book should be closed regularly and completely checked. The H.O.O should verify totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. This has not been done by the Department.
- (iv) At the end of each month H.O.O should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancies noticed therein the instructions contained in GFR rules should be followed. This has not been done by the Department.
- (v) On the Payment side of the Cash Book, details of payee have nowhere been mentioned, which is highly objectionable.
- (vi) No details of undisbursed amount i.e., Bill No., date, amount, date of encashment, name of payee, amount disbursed etc. were found recorded in the Cash Book.
- (vii) Cash Book should contain both Cash & Bank Columns. The Department is not maintaining Cash Book having both columns. In the absence of two columns, the closing balance of cash in hand and closing balance at Bank cannot be ascertained.
- (viii) Overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake happens, it should be corrected by drawing a pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correctness. This has not been done by the Department.

Necessary action may be taken by the Department for rectification of above discrepancies.

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TAN No. 02

(Ref: Audit Memo No. 13 dated 17/03/2022)

Sub: Shortcomings in Pay Bill Register

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

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc not recorded in the PBR.
4. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
5. It has been observed that the Abstract of Pay Bills has not been prepared.
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
7. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.

Necessary action may be taken by the Department for rectification of above discrepancies.

TAN No. 03

(Ref: Audit Memo No. 14 dated 17/03/2022)

Sub: Shortcomings in Service Books.

During test-check of Service Books of Medical & Non-Medical staff, following discrepancies have been noticed:

1. Entries of Medical Fitness & Verification of Character & Antecedents, at the time of entering Govt. Service, have not been found recorded in many Service Books.
2. Annual Service Verification has not been done in numerous cases.
3. Nomination for Provident Fund, DCRG etc., Family Details have not been found pasted in numerous cases. In some cases, where these forms were found pasted in the Service Books, their details have not been verified/attested by the Head of Office.
4. It has been observed that the CCL Chart in respect of female staff of the Department has not been found pasted in their service books in numerous cases. In many cases, where CCL chart was found, complete entries of leave availed have not been recorded. In the absence of CCL chart/incomplete CCL chart the audit party is not in a position to know exact number of CCL leave availed/ available in their respective accounts.

Necessary action may be taken by the Department for rectification of above discrepancies.

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