

**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P. ESTATE, NEW DELHI**

Inspection report on the test audit of Health and Family Welfare Deptt. Delhi Secretariat Delhi, for the period 01-04-17 to 31-03-18

**PART – I**

**A Introductory**

The accounts of the of Health and Family Welfare Deptt. Delhi Secretariat Delhi for the period 01-04-17 to 31-03-18 were test audited by audit party no. 10 consisting of Sh. Ajay Gupta AO/IAO and Sh. Prabhu Narayan Jha, Asstt. Accounts Officer w.e.f. 29.11 18 to 14.12.18 (12 working days).

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

**Aims and Objectives**

The main function of the Health and Family Welfare Deptt. is to provide proper health service to the people of NCT of Delhi

1. **HOD**

S.No.	Name	Period
1.	Sh. Madhu Vyasm IAS	19.1.17 to 20.9.17
2.	Sh. Rajiv Yaduvanshi, IAS	21.9.17 to 10.6.18
3.	Sh. Sanjeev Kahirwal, IAS	11.6.18 to till date

2. **HOO**

S.No.	Name	Period
1.	Sh. Premanand Prusty , Dy. Director	10/16 to 9/17
2.	Sh. R.C. Kesarwani, Dy. Director	10/17 to till date

3. **DDO**

S.No.	Name	Period
1	Sh. Harish Chandra	10.1.17 to 19.11.18

4. **Cashier**

S.No.	Name	Period
1	Sh. Amit Malhotra, Gr.II	2015-16 to till date

**BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment and Expenditure incurred during the year 2017-18 is as under :

(Rs. In lacs)

Year	Allotment	Expenditure
2017-18(Plan)	87000000	65248020

**GENERAL SET-UP AND ACTIVITIES**

The main function of the Health and Family Welfare Deptt. is to provide health service to the people of NCT of Delhi

**VACANCY POSITION**

Sl No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group "A"	6	3	3
02	Group "B"	16	12	4
03	Group "C"	86	61	25
	<b>TOTAL</b>	<b>108</b>	<b>76</b>	<b>32</b>

**INTERNAL AUDIT**

There were paras 15 outstanding in the previous report, out of this 8 paras are settled and the balance 7 para incorporated in the current audit report as part-I.


**AG (Delhi) AUDIT**

AG (Delhi) has conducted the audit of the unit up to 31-03-2016.

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**GENERAL**

The general condition of the record of Health and Family Welfare Deptt. Delhi Secretariat Delhi, for the period 01-04-15 to 31-03-18 was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. Dte. of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.

  
(Ajay Gupta)  
A.O./IAO  
Party no. 10

**PART - I A****OLD AUDIT REPORT****PART - I A****OLD AUDIT REPORT**

There are 15 audit paras outstanding. Out of this 8 para settled and on the basis of reply submitted by the authorities and remaining 7 para are still pending.

S. No.	Year	Total Para	Para Settled	Para No settled	Outstanding
1	<del>2008</del> 2008-13	2	2	1 and 2	
2	2013-16	8	4	3,5,6,7	4(1),8(2),9(3),10(4)
3.	2016-17	5	2	3,5	1(5),2(6),4(7)
	<b>Total</b>	<b>15</b>	<b>8</b>		<b>7</b>

**Recoveries Pending of Old Audit Report**

S No.	Start Year	End Year	Para No.	Outstanding Amount (in Rs.)
1	2010	2013	1	186842
1	2013	2016	1	4090
2.	2013	2016	2	15316
3	2013	2016	3	9726
4.	2016	2017	1	6500
5	2016	2017	2	27448
6	2016	2017	4	29199
			<b>Total</b>	<b>279121</b>

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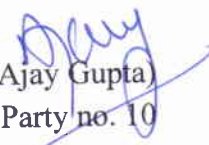
**PART - IB**

**Current audit report**

This time 8 preliminary audit memos and one record were issued. 02 memo No. 3 and 5 settled on the spot and 2 memo( 2 and 4 ) merged and converted into 01 para and balance are converted into 3 para and 01 tan incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs.277658/- has been pointed out, out of this Rs.4420/- recovered and balance Rs.273238/- was remained outstanding. The detail of the same is as under:-

<b>Memo no</b>	<b>Para No</b>	<b>Subject</b>	<b>Recovery pointed out</b>	<b>Recovery effected/verified</b>	<b>Recovery still outstanding</b>
2	1	Wrong pay fixation	85015	-	85015
3.	Settled	Recovery of license fee	4420	4420	--
4	1	Wrong pay fixation	182623		182623
6	2	Short deduction of DGEHS	5600	--	5600
		<b>Total</b>	<b>277658</b>	<b>4420</b>	<b>273238</b>

  
(Ajay Gupta)  
A.O./IAO, Party no. 10

W/C 571 (50)  
50 78/L  
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PART - I (Old Report)

Para No. 1 (Para No. 2 of 2008-10) para No. 1-1  
~~Para No. 2 (Refer Audit Memo No. 10 dated 23/07/2010)~~

Sub:- Excess consumption of POL. (1)

During the test check of log books, it is observed that POL has been consumed more than 200 ltrs for vehicle No. DL-3FAS-0011 every month. As per economy instructions, the Finance Department, GNCTD has fixed a monthly consumption limit of 200 ltrs of POL per vehicle. Any excess POL consumption for functional requirement shall require the relaxation of the economy instructions from the Finance Department, GNCTD. As such ex-post facto sanction for excess consumption of POL beyond 200 ltrs for every month for vehicle No. DL-3-FAS-0011 may be obtained from the Finance Deptt. under intimation to audit.

Para No. 2 (Para No. 3 of 2008-10) para No. 2  
~~Para No. 3 (Refer Audit Memo No. 5(a) dated 21/07/2010)~~ (2)

Sub:- Revision of Grade Pay in the pay band PB-II existed in the pre-revised scale of 6500-10500.

It is observed from the service records of the following Gr-I (DASS) officers that they have been granted Grade Pay @ Rs.4800/- w.e.f 01/01/06 i.e. w.e.f the date of effect of R.P.Rules of 2008:-

1. Sh. Pradeep Kumar, Gr.-I
2. Sh. Naresh Kumar, Gr.-I
3. Sh. Abhimanyu, Gr.-I
4. Smt. Neeraja. R. Kumar, Gr.-I

According to G.I.M.F OM No. F.No. 1/1/2008-IC dt. 13/11/09, the posts which were in the pre-revised scale of 6500-10500 as on 01/01/06 and which were granted the normal replacement of pay structure of grade pay of Rs. 4200, in the pay band PB-2 will be granted grade pay of Rs. 4600 in PB-2. So the pay fixation cases in r/o the above mentioned Gr.-I (DASS) officers may be reviewed in accordance with the OM No. dt 13/11/09 under intimation to audit.

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50 (7) (26)  
(17) (15)

*Sd/-*  
*Pay*

Otherwise, Government instructions if any vide which Grade Pay @ Rs. 4800/- granted to Gr.-I (DASS) who were in the pre-revised scale of 6500-10500 as on 01/01/06 may be produced to audit.

~~Para No. 3~~ (Ref Para No. 4 of 2008-10)  
~~Para No. 4~~ (Refer Audit Memo No. 9 dated 23/07/2010)

**Sub:- Non-production of records.**

During the course of test audit for the year 2008-09 and 2009-10, the following records were not produced to audit and the same may be produced to next audit.

1. Spouse information of staff
2. Records pertaining to Equipment Procurement Cell
3. Log Books of the following vehicles
  - a. DL-3CAW-0001
  - b. DL-2FBC-0004
  - c. DL-5CK-0009
  - d. DL-6CJ-8227

*dropped from here and taken afresh in Report 2013-14 15*  
*2015-16*  
*E.O Ashokan. A.O*  
*I.A.O. Audit Party X*

*Sudheesh N.G.*  
(Sudheesh N.G.)  
I.A.O,  
Party No. VI

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TEST AUDIT NOTES

TAN NO. 1 (Refer Audit Memo No.7 dated 21/07/2010)

Sub:- Non Surrender of savings before the close of the financial year 2008-09 and 2009-10.

Scrutiny of the budget allocation and expenditure statement of Deptt. of 'Health & Family Welfare' by the Audit revealed that savings to the tune of Rs.28 lakhs and Rs.21 lakhs for the year 2008-09 and 2009-10 respectively were not surrendered before the closure of the respective financial years which resulted in non utilization of these savings by the other needy departments of the G.N.C.T. of Delhi. The details of savings are as under:

(Rs. in lakhs)

Sl No	Financial Year	Plan/Non-Plan	Budget Allocation	Expenditure incurred	Savings
1	2008-09	Non-Plan	72	50	22
		Plan	56	50	6
		<b>Total Savings</b>			
2	2009-10	Non-Plan	163	148	15
		Plan	141	135	6
		<b>Total Savings</b>			

The above table clearly indicates that unrealistic budget has been prepared by the department of 'Health & Family Welfare'. Further, in future the department should prepare Budget Estimates on realistic basis and if any saving is found the same should be surrendered well before the closure of the financial year.

TAN NO. 2- (Refer Audit Memo No.8 dated 22/07/2010)

Sub :- Stock Register (Non-Consumable/Consumable).

During the test check of stock registers i.e. Non-consumable/consumable maintained by the Deptt. of Health & Family Welfare, the following irregularities/shortcomings have been observed:



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PART - II

CURRENT AUDIT REPORT (2010-11 & 2011-12)

Para No. 04 03  
(Audit Memo No.9 dated : 21/06/2012)

Sub: Govt. Vehicles

During the course of test check of log books and other records pertaining to the vehicle maintained by the department, the following irregularities were noticed :

i) Vehicle No DL 3C AW -0001 , DL 6CJ 8659 & DL-6CJ 8223

Monthly summary/abstract at the end of each month in respect of consumption of petrol/diesel, average running mileage/litre has not been recorded. The same may be done now and shown to Audit.

ii) Vehicle No.DL3 FAS-0011

As per records produced to audit it has been seen that a proposal has been made for the purchase of six vehicles vide note dated 13.01.2010 stating therein that 3 vehicles were fit for condemnation. The Vehicle No 3 FAS-0011 also found fit for condemnation stating that the vehicle has covered a distance of 156000 KM. Due to old and outlived, these vehicles broke down on the road frequently and are not road worthy. Against this condemned/to be condemned vehicles a proposal for purchase of 6 new vehicles had been proposed and sent for concurrence of the Finance Department. The Finance Department concurred the purchase of 4 new vehicles with the condition that, the department shall condemn the vehicles immediately, and same drivers shall be used for new vehicles.

Settled

14/11/18

On scrutiny of records pertaining to the Vehicle No.DL3 FAS-0011 it has been observed that the vehicles has been using by the department and and an expenditure of Rs.2,31,947/- has been incurred upto 06.09.2011 towards maintenance since Jan-2010 on the vehicle i.e., from the date of proposal for condemnation

In this regard the audit has made the following observation:

The vehicle is still used by the department even after two years of making a proposal for condemnation in Jan.2010, which indicates that the vehicle was roadworthy at the time of proposal, otherwise it could not have been used for more than two year since then. However the actual distance travelled up to date could not be ascertained as the log book was not produced to audit.

Clarification regarding the above observations and the current status of the vehicle may be elucidated to audit.

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iii) Log books of the vehicles except Vehicle No DL 3C AW -0001 , DL 6CJ 8659& DL-6CJ 8223 not produced to audit. The same may be shown to next audit.

Settled

any  
14/11/18

Rajan  
(Rajan M.J.)

IAO, AUDIT PARTY NO.V

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TEST AUDIT NOTES

TANCI

(Memo No -5 dated : 14-06-12)

Sub:- Non Surrender of savings before the close of the financial year 2010-11 and 2011-12.

Scrutiny of the budget allocation and expenditure statement of Deptt. Of 'Health & Family Welfare' by the Audit revealed that savings to the tune of Rs.53.44 lakhs and Rs.22.13 lakhs for the year 2010-11 and 2011-12 respectively were not surrendered before the closure of the respective financial years which resulted in non utilization of these savings by the other needy departments of the G.N.C.T. of Delhi. The details of savings are as under.

(Rs. In lakhs)

Sl No.	Financial Year	Plan/Non-Plan	Budget Allocation	Expenditure incurred	Savings
1	2010-11	Non-Plan	185.20	135.20	49.73
		Plan	150.00	146.34	3.66
		Total Savings			
2	2011-12	Non-Plan	144.20	129.43	14.77
		Plan	150.00	146.34	7.36
		Total Savings			

The above table clearly indicates that unrealistic budget has been prepared by the department of 'Health & Family Welfare'. The reason for the same may please be appraised to audit. Further, in future the department should prepare Budget Estimates on realistic basis and if any saving is found the same should be surrendered well before the closure of the financial year.

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TAN-3

(Audit Memo No. 8 dated . 21/06/2012)

Sub: Physical verification of stocks

Non conducting annual physical verification of consumable/non consumable store:- As per Rule 192 of G.F.R. verification of non consumable and consumable items/goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages unserviceable goods/items, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provisions of rules. It has, however, been noticed that physical verification of the stock has not been conducted during the period of 2010-12 which is against the provisions of G.F.R.

Action may be taken now and compliance may be shown to audit.

TAN-4

(Ref:Memo No. 2 dated:- 13-6-2012)

Sub: Service Books

During the test check of Service Books of Health & Family Welfare Deptt. the following discrepancies have been observed by the Audit:-

1. Nomination forms not attested by the Head of Office in r/o the following officials
  - i) Sukhpal Singh Gr.-II
  - ii) Sh. Rakesh Kumar, Gr.-II
  - iii) Sh. Kishan Kumar, Gr.-III
  - iv) Ms. Manisha, Gr.-III
  - v) Sh. Ravindra Kumar, LDC
2. Photos pasted in the Service Books are not attested by the competent authority in r/o the following officers/officials:-
  - i) Sh. Praveen Verma, Dy. Secretary
  - ii) Sh. H.R. Sharma, Jt. Secy
  - iii) Smt. Shashi Khullar, Asst Director
  - iv) Sh. Atanu Bhattacharjee, S O
  - v) Sh. M.P Rastogi, AAC
  - vi) Sh. Sukhpal Singh, Gr. II
  - vii) Sh. Santhosh Kumar, Gr.-I
  - viii) Sh. Rakesh Kumar, Gr. II
  - ix) Smt. Srichma Eppen/George, Gr. I
  - x) Sh. Manish Kumar, UDC

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- xi) Sh. Vinod Kumar, UDC
- xii) Sh. Krishan Kumar, UDC
- xiii) Sh. Dharmendra Kumar, UDC
- xiv) Sh. Suresh kumar, Driver

3. Service verification is incomplete in r/o following official:-

- i) Sh. H.R. Sharma, Jt. Secy
- ii) Sh. Atanu Bhattacharjee, SO
- iii) Sh. M.P Rashtogi, AAO
- iv) Sh. Sukhpal Singh, Gr.-II
- v) Sh. J.P.Verma, Gr.\_II
- vi) Sh. Santhosh Kumar, Gr.-II
- vii) Sh. Rakesh Kumar, Gr -II
- viii) Sh. Balbir Singh, UDC
- ix) Sh. Manish Kumar, UDC
- x) Sh. Ajay Pal UDC
- xi) Sh. Madan Pal, UDC
- xii) Sh. Vinod Kumar, UDC
- xiii) Sh. Kapil Kumar, LDC
- xiv) Sh. Anil Kuamr, LDC
- xv) Sh. Ravi Kumar, LDC
- xvi) Sh. Krishan Kumar, LDC
- xvii) Ms. Manisha, LDC
- xviii) Sh. Ravinder Kumar, LDC
- xix) Sh. Anilok Kumar, SA
- xx) Sh. Suresh Kumar, Driver
- xxi) Sh. Gopal Kishan, Driver
- xxii) Sh. Bhupendra, Driver

Necessary action may be taken regarding the above mentioned observation under intimation to audit

  
(Rajan M.J.)

IAO, AUDIT PARTY NO.V

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 04

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I.A.O, AUDIT PARTY No. - X  
**CURRENT AUDIT**

PARA No. # 05

Ref. Audit Memo No.10.Dated: 01-08-2013.

**Subject:- Pay fixation Cases of Shri Raman Kumar, Gr.I (DASS)**

During the test check of Service Books produced before the audit by the office of the H&FW Department Delhi Sectt. Delhi, irregularities have been noticed by the Audit in the pay fixation of Shri Raman Kumar Gr. I (DASS) as under:-

Shri Raman Kumar was working as UDC in the Prasar Bhaarti ( Broadcasting Corporation of India ) Directorate of All India Radio in PB-2 in 5200-20200 with Grade Pay Rs. 2400/- and his pay was fixed at Rs. 10400/- (including Gd. Pay Rs.2400/-) on 01/01/2006 and after granting increment his pay raise to Rs. 10720/- (including Gd. Pay Rs. 2400/-) as on 01/01/2007 (As per entries made in Service Book)

On being nominated by DSSS Board he was appointed as Grade - II in the Scale of Rs. 5500-175-9000 w.e.f 17/4/2007 and his pay was fixed at Rs. 5500/- as on 17/4/2007 in the pre revised scale.

Consequent upon implementation of 6<sup>th</sup> Central Pay Commission Rules 2008 his pay was revised and fixed in PB-2 (Rs. 9300-34800 with Grade pay Rs. 4200/-) at Rs.10230/- + 4200 w.e.f. 17-04-2007 (as per orders of Principal RSKV No.1, Shakar Pur Delhi dated 05-02-09 pasted in Service Book) which is irregular.

His Pay is to be fixed as per Col. No. 3 in the table given below :-

Pay as on	Granted P.B. + G.P as per service book	Pay band & Grade Pay Admissible	Excess Paid
1	2	3	4
Pay fixed on 17/4/07 in PB-2 Rs.9300-34800 with G.Pay Rs.4200	Rs. 10230/- + 4200 = 14430	Rs. 9300 + 4200 = 13500	Rs. 930/-
Annual Increment on 01-07-07	Rs. 10670 + 4200 = Rs.14870/-	Rs. 9300 + 4200 = 13500 A.I not admissible as six months not complete	Rs. 1370/-
Annual Increment on 01-07-08	Rs. 11120/- + 4200 = Rs.15320/-	Rs.9710 + 4200 = Rs.13910/-	Rs. 1410/-
Annual Increment on 01-07-09	Rs. 11580/- + 4200 = Rs.15780/-	Rs.10130 + 4200 = Rs.14330/-	Rs. 1450/-
Annual Increment on 01-07-10	Rs. 12060/- + 4200 = Rs.16260/-	Rs.10560 + 4200 = Rs.14760/-	Rs. 1500/-
Annual Increment on 01-07-11	Rs. 12550/- + 4200 = Rs.16750/-	Rs.11010 + 4200 = Rs.15210/-	Rs. 1540/-
Annual Increment on 01-07-12	Rs. 13060/- + 4200 = Rs.17260/-	Rs.11470 + 4200 = Rs.15670/-	Rs. 1590/-
<b>Promoted to Gr.I (DASS) w.e.f 01/01/2013</b>			
Pay fixed in Gr.I (DASS) after adding 3% increment in lower grade	Rs. 13580/- + 4800 = Rs.18380/-	Rs.11940 + 4600 = Rs.16540/-	Rs. 1840/-
Annual Increment on 01/7/2013	Rs. 14140/- + 4800 = Rs.18940/-	Rs.12440 + 4600 = Rs.17040/-	Rs. 1900/-

Contd...2

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The overpayment of Pay & Allowances w.e.f 17-04-2007 to 31-07-2013 of Rs. 1,86,842/- calculated as under:-

Period From	To	Due(Per Month) PB/GP/HRA/DA	Drawn (Rs.) P.M. PB/GP/HRA/DA	Difference of Rs. (Excess drawn) PB/GP/HRA/DA	Total Month	Amount to be recovered (Rs.)
17-04-07 to 30-04-07		6678/-	7138/-	(-) 460/-	14 (days)	460/-
01-05-07 to 30-06-07		15296/-	14310/-	(-)986/-	02	1972/-
01-07-07 to 31-12-07		14715/-	16208/-	(-)1493/-	06	8958/-
01-01-08 to 30-06-08		15120/-	16654/-	(-)1534/-	06	9204/-
01-07-08 to 31-08-08		16136/-	17771/-	(-)1635/-	02	3270/-
01-09-08 to 31-12-08		22165/-	24223/-	(-)2058/-	04	8232/-
01-01-09 to 30-06-09		23095/-	25238/-	(-)2143/-	06	12858/-
01-07-09 to 31-12-09		24530/-	26807/-	(-)2277/-	06	13662/-
01-01-10 to 30-06-10		25805/-	28197/-	(-)2392/-	06	14352/-
01-07-10 to 31-12-10		28150/-	30775/-	(-)2625/-	06	15750/-
01-01-11 to 30-06-11		29132/-	31847/-	(-)2715/-	06	16290/-
01-07-11 to 31-12-11		31123/-	34018/-	(-)2895/-	06	17370/-
01-01-12 to 30-06-12		32300/-	35303/-	(-)3003/-	06	18018/-
01-07-12 to 31-12-12		34405/-	37617/-	(-)3212/-	06	19272/-
01-01-13 to 30-06-13		37614/-	41478/-	(-)3864/-	06	23184/-
01-01-13 to 31-07-13		38664/-	42654/-	(-)3990/-	01	3990/-
					Total	1,86,842/-

Note :- The Grade pay of Rs. 4600/- is given on promotion w.e.f. 01.01-2013 admissible as per OM No. 1/1/2008-IC dated 13-11-09, issued by the Government of India, Ministry of finance, Department of expenditure, implementation cell, New Delhi,

As per above table col.no.4 the over payment of Rs. 1, 86,842/- be recovered from Shri Raman Kumar after due verification of facts and figures at the earliest. Further recovery after 31-07-2013 may also be calculated and recovered under intimation to Audit.

All other pay fixation of similar nature may also be reviewed, under intimation to audit.

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PARA No. 05

Ref. Memo No. 11 dated 2/8/2013

**Subject:- Pay Fixation in the pay band -2 (9300-34800 with grade pay of Rs. 4800/-) existed in the pre revised scale of 6500-10500.**

According to G.I.M.F. OM No. 1/1/2008-IC dated 13-11-09, the post which were in the pre-revised scale of 6500-10500 as on 01-01-2006 and which were granted the normal replacement of pay structure of grade pay of Rs. 4200/-, in the pay band -2(PB-2) will be granted grade Pay @ of Rs. 4600/- in (PB-2).

During the test check of Service Books provided by the office of the Health & Family Welfare Department, Government of N.C.T. of Delhi, Delhi Secretariat, New Delhi-110002, it is observed that the following Gr. I (DASS) officers have been granted Grade Pay of Rs. 4800/- on promotion from Gr. II (DASS) PB-2-9300-34800 with Grade Pay Rs.4200 to the post of Grade- I (DASS) Officers in the Pay Band -2 (9300-34800/-) from the date mentioned against each, which is irregular in the light of above stated OM :-

1. Shri Mukesh Lal Pushkar, w.e.f. 01-01-2013.
2. Shri Binod Kumar, w.e.f. 01-01-2013.
3. Shri Amitabh Bachchan, w.e.f. 01-01-2013.
4. S. Sanjeev Kumar, w.e.f. 01-01-13.

In response to the above, no reply has been given by the Department.

Hence, the pay fixation cases of the above mentioned Gr. I (DASS) officers may be reviewed in accordance with the OM No. F No.1/1/2008/C/GOI/ Ministry of finance, Department of expenditure, implementation cell. New Delhi, dated 13<sup>th</sup> Nov.2009, under intimation to audit.



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Page No. 07

PARA No. 07

Ref. Audit Memo No. 04 dated 30/7/2013

**Subject:- Regarding Advance drawn Rs. 18600/- on abstract contingent bills.**

During the test check of Contingent Advance Register for the period of Audit maintained by the office of the Health & Family Welfare Department, Government of N.C.T. of Delhi, Delhi Secretariat, New Delhi-110002 it is revealed that :-

An advance of Rs. 18600/- was drawn vide AC Bill No. 259 dated 15-09-2010 for registration of Ambulance and the same has not been adjusted till date.

As per the Receipt & Payment Rule 115 any advance drawn should be adjusted within one month from the date of drawl.

The reason of the above may be elucidated to audit.

Also Page counting certificate not recorded on the first page of the register.

Needful be done and shown to next Audit.

Updated  
27/7/13

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PARA No. ~~07~~ 08 07

Ref. Audit Memo No. 9 Dated:-01/08/2013

**Subject:- LOG BOOKS OF GOVT. VEHICLES**

During the test check of Log Books of the Vehicle Nos. DL7C K-5070, DL8C BF-0099, DL8C BF 0033, DL8C BF 0055 and DL 6CJ 8659 maintained by the office of the Deptt. of Health & Family Welfare, Delhi Sectt. N. Delhi for the Audit Period 2012-13, the following have been noticed:-

- 1) Page Counting Certificate not recorded in any of the log books.
- 2) Petrol Account not signed by the officer-in-charge in any of the log books.
- 3) The kilometers run on each day have not been entered in col. No. 5 of log books.
- 4) The average kilometers run by each vehicle with respect to petrol consumed has not been worked out at the end of any of the month in any of the logbooks. In the absence of this information it is not known whether the running of vehicle is economical or not?
- 5) The purpose of journey has not been mentioned at many places in the log books.
- 6) Various cuttings /overwriting have been noticed in the log books which have not been authenticated by the competent authority.
- 7) It is also noticed that petrol has been drawn from petrol pump using coupons but the same have not been entered in the log books. Some examples given below:-

Settled  
May  
14/2013

Vehicle No.	Petrol drawn on date	Coupon No.	Litres
DL8C BF 0099	17/12/12	624440	39
	31/12/12	624442	62
	06/2/13	624448	34
DL8C BF 0055	28/6/12	624308	17
	13/7/12	624313	25

In response to above memo the department informed that directions have been issued to all concerned Drivers to maintain their log books as per existing norms. Hence the same may be shown to next audit after doing needful.

TAN-05

Ref. Audit Memo No. 08. Dated:- 01-08-2013

**Subject:-Service Books.**

During the test check of Service Books produced before the audit by the office of the H & F W Department ,Delhi, the following short coming have been noticed:-

S.No.	Name of the Official/Officer & Designation	Remarks
1.	Sanjeev Kumar Jha, Gr.I	Photograph not attested by the HOO .
2.	Vipin Kumar Jain,S.I.	
3.	DhrubaCharan Sahu,UDC.	
4.	Mohd Atteq, Gr.II.	
5.	Rishi Parkash , UDC.	
6.	Suresh Kumar Chuhan, Driver.	
7.	Sukh Pal Singh ,Gr.II.	Photograph not pasted in the service book. Nomination forms are not accepted by the HOO.
8.	Amitabh Bachhan Gr.I.	Balance of E.Leave as on 30-06-11 should be 59 instead of 78.
9.	Shashi Kala Khullar, R.O.	E.L. record not maintained properly from 01-09-83 to till date. May be recasted. Photograph not attested by the HOO .
10.	Rakesh Kumar Gr.II.	Photo not attested in Vol. I. and Photo not pasted in Vol. II Service Book in torned Condition. May be got binded. Nomination forms are not accepted by the HOO. As per PBR 2012-13 at page No.40 the Spl. Pay @ 250/- P.M.drawn by the official, on account of smail family norms(FPA). But the same is not entered in service book of the official, needful be done under intimation to audit.
11.	Ashok Kumar Aggarwal,S.A.	Service Not verified w.e.f 01-09-10 to till date. Service Book in torned Condition. May be got binded.
12.	Balbir Singh. UDC.	Service Not verified w.e.f 01-04-09 to till date.
13.	Vipin Kumar Jain, S.I.	Service Not verified w.e.f 01-06-11 to till date.
14.	Dhruba Charan Sahu,UDC.	Service Not verified w.e.f 01-10-12 to till date. 116 E.L.shown as on 30-06-2003 instead of 113.
15.	Dharmender Kumar ,UDC.	Service Not verified w.e.f 01-07-11 to till date. E. Leave not recorded in leave account properly w.e.f. 01-07-2003 to 27-06-2007 the same may be recasted as per rule. Photograph not attested by the HOO .
16.	Mohd Atteq, Gr.II.	Service Not verified w.e.f 10-07-12 to till date .
17.	Rishi Parkash ,UDC.	Service Not verified w.e.f 17-01-08 to 31-08-08. Service Book in torned Condition may be binded.
18.	J.P.Verma ,Gr.II	Service Not verified w.e.f 15-10-10 to till date.

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19.	Sukh Pal Singh ,Gr.II.	Service Not verified w.e.f 01-04-09 to till date. Service Book in torned Condition may be binded.
20.	Susamma george,Gr.II	Service Not verified w.e.f 03-04-12 to till date.
21.	Rahul Tomar,LDC.	Service Not verified w.e.f 26-03-09 to till date.
22.	Sumita Dhir, LDC.	Service Not verified w.e.f 15-06-09 to till date.
23.	Pavnesh Kumar Ruhela,LDC.	Service Not verified w.e.f 01-07-10 to till date.
24.	Manisha,LDC.	Service Not verified w.e.f 16-07-10 to till date. Leave A/C not maintained from 16-07-10. Nomination forms are not accepted by the HOO.
25.	Deepak Kumar ,LDC.	Service Not verified w.e.f 02-08-10 to till date.
26.	Dharmender Kumar Singh ,LDC.	Service Not verified w.e.f 21-07-10 to till date. Nomination forms are not accepted by the HOO.
27.	Hazari Lal, UDC.	Service Not verified w.e.f 01-04-12 to till date. Entries on 1 <sup>st</sup> page of S. Book not attested by HOO.
28.	Eva Singh. Insp.	Service Not verified w.e.f 07-12-12 to till date.
29.	Bhupender Kumar, Driver	Service Not verified w.e.f 09-12-09 to till date.
30.	Bhim Singh ,Driver.	Service Not verified w.e.f 09-12-09 to till date. Medical Leave from 27-08-2012 to 31-08-2012 not deducted from leave record.
31.	H.R. Sharma, Jt. Secy.	Service Not verified w.e.f 01-04-09 to till date. Photo Not Attested in the Service Book.
32.	John .T .Abraham,S.A.	Service Not verified w.e.f 26-06-12 to till date. Photo Not Attested in the Service Book. Balance of E.L credit from 01-01-2011 to 30-06-11 may be 163 instead of 158.
33.	Mukesh Lal Pushkar,Gr.II	Nomination forms are not accepted by the HOO.

Needful be done from Sr. No.1 to 33 under intimation to audit.

1. As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 25 years of qualifying service or 5 years 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". No such certificate has been found pasted/recorded in the service book of the following staff:-

S. No.	Name of official &	Designation	Date of Appt.	Date of Superannuation
1.	H.R. Sharma	Jt.Secy.	30-07-75	30-11-2014
2.	Susamma Goerge	Gr.II	11-08-80	31-05-2015
3.	J.P.Verma.	Gr.II	10-05-83	30-04-2019
4.	Mohd. Atteq.	Gr.II	01-12-78	31-08-2015
5.	Rishi Parkash	UDC	15-06-81	31-10-2018
6.	Bhim Singh	Driver	27-01-79	31-07-2014

The same may be got verified from the PAO Concerned.

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2. As per rule SR-202: the Service Book is supposed to be shown to the official concerned once every year and his initial to be obtained in token of having checked individually the entries made therein. This practice is not being followed in this office.

3. As per rule, the HOO would inspect at least 10% of the total service Book along with leave accounts every year and would initial in it in token of having done so. This rule is not being followed.

4. As per FRSR – supplementary Rule No. 202 it shall be the duty of every Head of Office to initiate action to show the Service Book to the Government Servant concerned every year and to obtain their signature therein in token off their having inspected the Service Book. Scrutiny of the Service Books shows that most of the Officials/Officers of this office are not being shown their Service Books on annual basis.

5. 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. Whether the Duplicate copy of Service Books have been issued to all the Officials as required under GFR -2005(Rule- 257). If not issued, intimate to audit and action may be taken as per rule.

It is also noticed white fluid used for corrections, which is irregular and overwriting & cuttings are not attested by the DDO/HOO in so many cases. Necessary correction in the above mentioned cases may be made in the Service Books of the concerned official/officers under intimation to audit.

Similar other cases may also be reviewed by the H.O.O. at their own level.

TAN-026

Ref. Audit Memo No. 13 Dated:-05-08-2013

**Subject:- Stock register consumable and Non consumable**

During the test check of Consumable/ Non Consumable Stock Registers of Department of Health & Family Welfare, Delhi Sectt. New Delhi, the following irregularities have been noticed:-

**STOCK REGISTER - NON CONSUMABLE**

1. Page counting certificate not given on the first page of the stock register.
2. The Physical verification certificated not recorded in the stock register as required under rule 192 (1) of the GFR-2005.
3. Different items entered on one page for example on page no. 21, 23, 37, which is irregular. Each item should be entered on separate page.
4. One item entered on different pages in the stock register for example on page No. 21, 23, 25, 26, 27, 49 and 80 etc. which is irregular One type of items be entered in one page.
5. In the Non Consumable Stock Register, items are not shown in the balance columns and or shown as Nil, which is irregular. Few examples are given below:-

S. No.	Name of Items	Stock Reg. Page No.	Items in Stock	Shown Issued	Remarks
1	Mobic Phone	P-03	05	05	Balance shown Nil
2	Computer	P-06	01	01	Balance shown Nil
3	Computer	P-07	10	10	Balance shown Nil
4	Fay ( Panasonic)	P-15	02	02	Balance shown Nil
5	Computer with Printer	P-21	01	01	Balance shown Nil
6	HCL Toshiba Photo Copier	P-21	01	01	Balance shown Nil
7	Computer with Printer	P-22	01	01	Balance shown Nil
8	Computer with Printer	P-23	01	01	Balance shown nil
9	Toshiba Photo Copier	P-23	01	01	Balance shown nil
10	Computer with Peripherals	P-26	05	05	Balance shown nil
11	Computer with Peripherals	P-27	02	02	Balance shown nil
12	Shraddar Machine	P-34	02	02	Balance not shown
13	H.P. GMF Printer	P-37	01	01	Balance shown Nil
14	H.P. Scanjet 8270 Flated	P-37	01	01	Balance shown Nil
15	Printer	P-46, 47, & 48	19	19	Balance shown Nil
16	Photo Copier --Toshiba Digital Machine	P-49	07	07	Balance shown Nil
17	Fax Machine	P-54	02	02	Balance shown Nil
18	Desk Top with Peripherals	P-56	16	16	Balance shown Nil
19	Computer with Peripherals	P-57	16	16	Balance shown Nil
20	Samsung ML-1640 Printers	P-58	13	13	Balance shown Nil
21	Telephone Instrument	P-75	05	05	Balance shown Nil
22	Beetle Plan Phone	P-76	09	09	Balance shown Nil
23	Photo State Machine	P-80	02	02	Balance shown Nil

The items should be shown as Nil only when items are transferred to some other department or auction after their Condemnation by the Condemnation Board.

7. Non- consumable items issued be shown in a separate register namely Inventory or Display Registers.

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7. Non- consumable items issued be shown in a separate register namely Inventory or Display Registers.

Needful be done and shown to next audit.

**STOCK REGISTER CONSUMABLE**

1. Page counting certificate not given on the first page of the stock register.
2. The Physical verification certificated not recorded in the stock register as required under rule 192(ii) of the GI'R-2005.
3. Non-Consumable items (nature) have been entered in the consumable stock. Which is irregular, few example are given below:-

S. No.	Name of items	Stock register Page No.	No. of items
1.	Electric kettle	02	4
2.	Hot Case	04	2
3.	Calculator	119	2

3.It is not clear from the entries made in the consumable stock register that to whom the items have been issued? It is suggested that name of the officer/officials /branch should be mentioned in the stock register when any item issued and Indent number with date be entered in the stock register.

In response to the above department submitted the reply vide No. F.1 (556)/ CTB/H7 FW/2013/8296 dated 07-08-13 and informed that necessary certification will be done and it will be taken care that in future the records are maintained as per norms.  
The needful be done and shown to next audit.

*[Signature]*  
8/8/13  
(N.C.DOBRIYAL)  
IAO, Audit Party-*[Signature]*

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Para No-2

**Part-II, CURRENT AUDIT REPORT**  
**of Health & Family Welfare Department, Govt. of NCT of Delhi**  
**(for the year 2013-14 to 2015-16)**

Para 6: Non recovery of DVAT on maintenance contracts – Recovery of Rs.4090/- (Ref. Audit Memo No.04 dated 24.10.2016)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/ Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with further orders on the subject, DVAT have to be deducted at source at the prescribed rates and to be credited to DVAT department in respect of maintenance contracts (including AMC).

During test check of paid bills/files relating to release of payment to M/s. Copier Maintenance Corporation for AMC of Photocopier Machines, it has been observed that the Health & Family Welfare Deptt. has not deducted DVAT from the bills of the concerned agencies as per details below:-

S.No	Contingency Bill No. & date	Agency Bill No.	Period to which it pertains	Bill Amount (Rs)	Rate of DVAT	DVAT recoverable (in Rs)
1	CB 240 dated 16.10.2015	Bill No.CMC/2015-16/19 dt. 06.05.32015	06.02.15 to 05.05.15	33708.00	4%	1348.00
		Bill No. CMC/2015-16/142 dt. 27.08.2015	06.05.15 to 05.08.15	34200.00	4%	1368.00
2	CB 427 dated 08.03.2016	Bill No. CMC/2015-16/442 dt. 17.02.2016	06.11.15 to 05.02.15	34350.00	4%	1374.00
						4090.00

Amount of Rs.4090/- may be recovered from the agency under intimation to audit.

Similar other cases may be reviewed by HOO and recovery, if any, may be made under intimation to audit.

*[Signature]*



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Page No - 7

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Para 2: Recovery of License Fee amounting to Rs15316/- in r/o Govt. Accommodation (Ref. Audit Memo No.06 dated 25.10.2016)

License Fee of Delhi government residential accommodations have been revised from 01.07.2013 vide Public Works Department & Housing GNCT of Delhi order No. F.4(I)/Misc/PWD/A-II/2004/2749-2765 dated 10.3.14. Similarly, License Fee of Directorate of Estates, Government of India general pool residential accommodations have been revised w.e.f. 01.07.2010 vide OM No.18011/1/2009-Pol-III dated 28<sup>th</sup> April 2011 & w.e.f. 01.07.2013 vide OM No.18011/1/2013-Pol-III dated 21 Nov. 2013.

During test check of PBR it has been observed that in following cases the revised rate of License Fee is not being recovered:

1. Delhi Government Residential Accommodation::

Name	Address of the accommodation	Period of recovery	Rates applicable	Rates being deducted	Difference in amount.	No. of months of recovery	Amount of recovery.
Shri Amar Pal Singh, UDC	79 Type I, Gulabi Bagh	July 2013 to Oct. 2016	135 + 157 (WC)	115 + 10 (WC)	20 + 147	40	800 + 5880
Total							6680/-

2. Directorate Estate GP Residential Accommodations::

Name	Address of the accommodation	Period of recovery	Rates applicable	Rates being deducted	Difference in amount.	No. of months of recovery	Amount of recovery.
Shri Ram Rattan Singh, Dy. Secy.	H-429, Sarojini Nagar (Type III)	July 2013 to Oct. 2016	370	310	60	40	2400
Smt. Rani Singh, LDC	89/450 (Type II), Sec. 1, DIZ Area, Gole Market	July 2010 to June 2013	205	144	61	36	2196
		July 2013 to Oct. 2016	245	144	101	40	4040
Total							8636

The aforesaid short recovery of License fee Rs.15316/- may be recovered from the officials concerned and be got deposited into Govt. A/c under intimation to audit.

Similar other cases may also be reviewed under intimation to audit.

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Form No. 4  
Para No - 4

Para 2: Medical Bills – recovery of Rs.49066/- (Ref. Audit Memo No.02 dated 21.10.2016)

During test check of Medical Reimbursement Bills, following discrepancies have been observed:-

1. Shri Ram Ratan Singh, Deputy Secretary:-  
He has drawn medical reimbursement of Rs.4403/- (Four thousand four hundred three only) vide Bill No.438 dated 18.03.2016. Another Rs.5323/- has drawn vide Bill No.211 dated 06.10.2015. On scrutiny of these bills, it is observed that his medical prescriptions as well as 'Non Availability Certificate' of medicines purchased from open market have not been attached with these bills nor produced for audit scrutiny. In absence of prescription by the AMA and non availability certificate, the reimbursement of Rs.9726/- as above becomes inadmissible, hence liable for recovery.

2. Shri Krishan Kumar, Grade IV (DASS):-  
He has drawn different amounts vide Bill Nos. (1) 241 dated 01.10.2013, (2) 480 dated 21.03.2014, (3) 464 dated 25.03.2015, (4) 207 dated 06.10.2015. During scrutiny of these bills it has been observed that cost of **Ensure Powder (Protein Powder)** has been reimbursed without any prescription. Even if, the same had been prescribed by the hospital, the cost of the same is not reimbursable since Protein falls under Schedule I (Preparations Classified as Foods) of Medical Attendance Rules. The details of reimbursement made are shown below:-

C Bill No.	Dated	Qty	Amount
241	01.10.2013	4 Kg	3248/-
480	21.03.2014	8 Kg	6496/-
		8 Kg	6496/-
	25.03.2015	4 Kg	3900/-
		8 Kg	7800/-
		6 Kg	5700/-
207	06.10.2015	6 Kg	5700/-
		TOTAL	39340/-

Inadmissible reimbursements of Rs. 9726+39340/- = 49066/- may be recovered from the employee concerned under intimation to audit.

Similar other cases may also be reviewed under intimation to audit.

(Signature)

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24/11/15  
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TEST AUDIT NOTES

TAN 01:: Service Books (Ref. Audit Memo No.07 dated 25.10.2016)

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. The department has not shown 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. Necessary action be taken for compliance of the rule and be shown to next audit.

2. 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 i.r.o the following official:-

S.No.	Name	Designation	Date of joining service
1.	Smt. Rashmi Krishnan	Spl. Secretary	15.06.1984
2.	Shri Sri Ram Meena	Research Officer	26.10.1989
3.	Shri Manoj Kumar Saxena	LDC	06.12.1993
4.	Shri Birender Singh	LDC	23.12.1994
5.	Shri Inder Sain	LDC	16.09.1991

3. 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 of:-

S.No.	Name	Designation
1	Smt. Rashmi Krishnan	Spl. Secretary
2	Shri A.K.Verma	Dy. Secretary
3	Shri Sri Ram Meena	Research Officer
4	Shri Mukesh Kumar	Gr. I DASS
5	Shri Ravinder Dalal	Gr. I DASS
6	Shri Shvi Kumar Sharma	Gr. I DASS
7	Shri Manoj Kumar Saxena	LDC
8	Shri Inder Sain	LDC


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4 Coloured Photograph not pasted in service book:-

S.No.	Name	Designation
1	Smt. Rashmi Krishnan	Spl. Secretary
2	Shri A.K.Verma	Dy. Secretary
3	Shri S L Gothwal	PPS
4	Shri Mukesh Kumar	Gr. I DASS
5	Shri Birender Singh	LDC
6	Shri Inder Sain	LDC

Above discrepancies may be rectified under intimation to audit. All other service books may be reviewed by HOO at his/her own level and suitable action may be taken to rectify discrepancies, if any, under intimation to audit.

TAN 02::  Stock Registers (Ref. Audit Memo No.08 dated 26.10.2016)

During the test check of stock register of consumable items & cartridge stock register provided to audit, the following shortcomings have been observed:-

1. Annual physical stock verification required under GFR 192 has not been done.
2. Almost all the items have been shown as issued/issued in the particular month, but it is nowhere mentioned to whom the items have been issued and signature of the receiver is not available in the register.



E.D.Ashokan, A.O.  
IAO, Audit Party No.XX  
28.10.2016

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**PART I**  
**CURRENT AUDIT REPORT**  
(For the period 2016 to 2017)

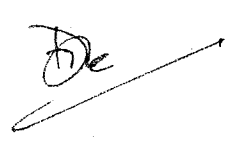
PARA NO. Audit Memo No.14 Dated. 24/11/2017)

**Sub:- Recovery of DGEHS subscription.**

As per OM No. F.25(111)/DGEHS/140/DHS/09/204078-204243 Dt. 02-05-2017 issued by Directorate General of Health Services in pursuance of OM. No. 5-11011/11/2016-DGEHS(p)EHS Dt. 9-01-2017 of Ministry of Health and Family Welfare consequent upon revision of pay on the basis of 7<sup>th</sup> central Pay Commission, the rates of subscription of CGHS have been adopted. However, on scrutiny of PBR, it has been found that the following Officers/Officials are still subscribing at the old rates w.e.f 01-02-2017. Hence, necessary recovery of DGHS subscription in respect of the following is required to be made:-

S. No	Name of the Officer/Official and Designation	DGEHS deducted at old rates in Rs. /up to month	DHEHS deducted at revised rate from	Recovery
1	Sh. Subash Chander, DCA	325( 1/17)	650(02/2017 to 06/2017)	5X325= 1625
2	Sh. Ashwani Kumar, Supdt.	325 (05/2017)	650(2/2017 to 05/2017)	4X325=1300
3	Sh. Arvind Jain. DS	325 (05/2017)	650(02/2017 to 05/2017)	4X325=1300
4	Sh. Rajiv Sachdeva, AAO	325 (01/2017)	650(02/2017)	1X325=325
5	Sh. Mukesh Kumar OS	325 (01/2017)	650(02/2017 to 05/2017)	4X325=1300
6	Sh. R. S. Meena Asstt. Dir.	325 (01/2017)	650(02/2017 to 03/2017)	2X325=650
<b>Total Amount</b>				<b>Rs. 6500/=</b>

In view of above, Deptt, may recover an amount of Rs. 6500/- from the Officer/Officials concerned under intimation to audit and deposit the same into Govt. account.



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PARA 7 (Audit Memo No.15 & 16 Dated. 24/11/2017)

**Sub:- Discrepancies in Medical Bills.**

During the course of Audit, it has been observed that in respect of medical claims, details of medicines and calculation sheets are not available in almost all the cases. Further, Medical register has also not been produced to audit. In order to examine the medical reimbursement cases, details of medicines/treatment, tests etc. should be furnished by the claimant with code Nos. and calculation sheets should be prepared by accounts section. Further, admissible amount should be indicated in the calculation sheet after restricting each items as per rules/prescribed rates. However, during scrutiny of medical Bills, reimbursement of inadmissible amount as per detail given below has been found:-

1. Sh. Vipin Kumar Jain SA-(Bill No. 248 Dt. 19/10/2016 for Rs. 1827/-: Non- availability certificate has been given for purchasing medicines form open market in respect of medicines at S. No 1 to 3 but the same is not given for medicines at S. No. 4 i.e. Cap dox cyclone. Since, Non availability certificate for above is not attached with the Bill and also not produced to audit, the reimbursement of Rs. 107 +5 (VAT) becomes inadmissible hence liable for recovery. Further, an amount of Rs. 566/- has been reimbursed for medicines purchased vide Cash Memo, Dt. 11/08/2016 whereas prescription of Doctor for the same is not available with the Bill. As such, in the absence of Doctors prescription, reimbursement of Rs. 566/- also **becomes inadmissible and liable for total recovery of Rs. 678/-.**
2. Sh. Madan Lal, UDC (Bill No.249 Dt. 19-10-2016 for Rs. 3359/-): - An amount of Rs. 3359/- has been reimbursed to Sh. Madan Lal, UDC vide above Bill for dental treatment without taking referral from Dispensary concerned/Govt. Hospital. As such, **in the absence of referral for dental treatment, reimbursement for Rs. 3,359/- becomes inadmissible and liable for recovery.**
3. As per O.P.D card Dt. 12-09-2016 (Monday), medicines have been prescribed to Sh. Akash Malhotra, special Secretary for five days with review on Saturday i.e. on 17/09/2016 but vide cash Memo. Dt. 12-09-2016 medicines have been purchased for 90 days. Hence, in the absence of Doctors prescription, as per record produced to Audit, reimbursement of **an amount of 4,145/-, being value of medicines for 85 days becomes inadmissible and liable for recovery** form the officer concerned (Medical Bill No. 245 Dt. 19-10-16).
4. Sh. Rakesh Kumar, H.C.( Bill No. 242 Dated 02-11-2016) : - The claim for an amount of Rs. 3,233/- in respect of Sh. Rakesh Kumar Head Clerk for dental treatment of his daughter on 18-06-2016 without referral, as per directions/orders of Finance Deptt. GNCT Delhi is found inadmissible. Since referral has been taken on 18-09-2016 i.e after the treatment, **an amount of Rs. 3,233/= is liable for recovery from the official concerned.**

  
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5. Sh. Pawan Verma , Grade IV (Bill No. 253 Dt. 19-10-2016): - As per record produced to audit , medical emergency certificate is not signed/stamped by Asstt. Medical Supdt., Rockland Hospital and also not stamped. Further, s/o ,w/o, and H/O, Column is left blank which needs to be clarified to Deptt/Audit. Further, sanction of Head of Deptt. Is required instead of sanction of Head of Office, it being an Emergency case. In the absence of sanction/Ex-post facto sanction of Head of Deptt., reimbursement of Rs 6,975/- becomes inadmissible, hence liable for recovery.

In addition to above, vide bill No. 241 Dt. 21/10/2016, reimbursement has been made for consultation fee (five numbers) but OPD cards have not been attached with Bill. An amount of Rs. 394/- has been reimbursed for lab Tests but doctors prescription is neither attached with the Bill not produced to audit. In the absence of the above, an amount of Rs. 394/- becomes inadmissible and **total amount of Rs. 7,369/- is liable for recovery.**

6. Sh. Vipin Kumar Jain, SA (Bill No. 243 Dt. 19-10-2016) : - As per record produced to audit doctor's prescription is available for medicines for five days whereas as per Cash Memo. Excess quantity of medicines have been purchased & claimed as such in view of above, reimbursement for 10 Tab. Relent, 01 duonase nasal spray, 01 solspre nasal spray is found inadmissible and **Rs. 44. 80 + Rs. 290/- Rs. 254.19= Rs. 589/- is liable for recovery.**

7. Sh. Manoj Kr. Malhotra Gr-III, UDC (Bill No. 255 Dt.19/10/2016) for Rs 5675/-) As per record produced to audit, medicines in respect of Smt. Aradhna Malhotra W/o Sh. Manoj Kumar Malhotra, Gr. III UDC have been prescribed by doctor vide OPD Dt. 15-09-2015 but medicines have been purchased on 14/08/2016 for Rs. 462/- as per Cash Memo, which becomes inadmissible for reimbursement. Further, reimbursement has been made for medicines for Rs. 414/- in the similar bill which has been purchased vide cash Memo. Dt. 03-10-2016 and reimbursement also made for medicines for Rs. 780/=, purchased vide Bill Dt. 28/07/2016. Since, medicines vide above cash memos have been purchased on later dates, reimbursement as per details given above becomes inadmissible and liable for recovery as not prescribed by Doctor on the date of purchase of medicines.

Similarly in respect of Bill for Rs. 729/-, reimbursed to Sh. Manoj Kumar Malhotra, UDC it has been observed that Non availability certificate has been obtained for medicines at S. No 1, 3 and 4 on 20-07-2016, i.e after OPD date, whereas OPD date is 22-06-2016. Further, medicines at S. No. 2 is available in Delhi Govt. Dispensary as per Non availability certificate. As such, reimbursement of Rs. 729/- becomes inadmissible as per record made available to audit and liable for recovery.

In respect of Bill for an amount of Rs. 867/= it has been found that OPD date is 10-02-2016 and 20-01-2016 respectively and medicines have been purchased on 27/08/2016 and 30-07-2016 for an amount of Rs. 718/- and Rs. 149/-. As such reimbursement for the above amount becomes inadmissible as purchased on a later date and doctors prescription is not available on



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19/10/30

the date of purchase of medicines. An amount of Rs. 867/- is therefore recoverable. **Total inadmissible amount comes to Rs. 3252/-**

8. Sh. Surender Kumar Gr. III (UDC) Bill No. 240 Dt. 19-10-2016 : - In respect of above medical bill, it is to point out that there are five receipts for consultation on 07-09-2016 out of which two consultation receipts pertain to urology department. But OPD card for one consultation is not attached with the bill, as per record produced to Audit. As such reimbursement of **Rs. 150/- becomes inadmissible and liable for recovery.**

9. Sh. Manoj Kumar Malhotra UDC (Bill No. 408 Dt 7-1-2017 for Rs. 4593): -- As per Bill, medicines prescribed by doctor on 10-02-2016 in respect of MS Sagrika but Cash Memo Dt 16-10-2016 for Rs. 219/- is attached with the Bill and reimbursement made. Similarly, medicines prescribed by doctor on 11/08/2016 in r/o Mrs. Aradhna but reimbursement made for the same on the basis of cash Memo. Dt. 4-10-2016 for Rs. 227/=. Further, medicines have been shown issued by the dispensary on 20-08-2016. It is not understood as to how reimbursement has been made in such cases. The Deptt, is requested to clarify the same. Since the medicines have been purchased at a later date and not found prescribed by doctor, reimbursement made for Rs. 446/- becomes inadmissible and liable for recovery.

As per other Cash Memo attached with the Bill in respect of Mrs. Aradhna Malhotra, the detail of medicines purchased date wise and prescribed by doctor is as under:-

S. No.	OPD Date	Medicines prescribed	Medicines Purchased
1	4/12/2016	1 Tab. Veniz 150 x 30days	Tab. 20 (150mg) on 17-12-16 & Tab.60 75mg on 4/2/2016
2	4/12/2016	1 Tab. Zapiz 0.5x30 days	Tab. 40 on 17/12/16 and 30 on 4/12
3	4/12/2016	1 Tab Feliz 5mgx30 days	Tab 20 on 4/12/16
4	4/12/2016	2 Tab Rablet x 30 days	Tab 60 on 4/12/16

As per detail shown, 40 Tab. Veniz (as 60 Tab are of 75mg) and 10 tablets of Zapiz have been purchased in excess. As such, the inadmissible amount works out to Rs. 308.28 (i.e. cost of 60 Tab. Of veniz is Rs. 397.20 as per cash Memo. Dt. 4/12/16. Hence cost of 40 Tab= Rs. 264.80 and cost of Tab. Zapiz Rs. 28.80 + Tax 5% = Rs. 14.68) is liable for recovery. **Total amount of Rs. 754/- may therefore be recover.**



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10. Sh. Manoj Kumar Malhotra UDC (Bill No. 167 Dt 18/8/2016) for Rs. 1,120/-: - The treatment taken during 19-01-15 to 18-4-15 in respect of Smt. Aradhna Malhotra W/o Sh. Manoj Kr. Malhotra, UDC is time barred as the same is diarised on 27/7/2016 i.e after more than one year. Moreover, treatment period is 19-1-15 to 18-4-15 but Cash Memo have been issued in 6/16 and 7/16 respectively. **Hence, the same is inadmissible and liable for recovery of Rs. 1,120/- from the Official concerned.**

11. Sh. Rajeev Sachdeva, SA (Bill No. 169 dt. 18/8 and 254 Dt. 19-10-16): --- From the photo copies of OPD cards, name of the medicines prescribed are not clear/legible as such requisite documents are required to be produced to audit for scrutiny/ admissibility of claim. As per record made available to audit Non availability certificate also not found obtained from hospital/dispensary for purchase of Medicines form local market. The medical claim may be re-examine by the Department after obtaining the requisite documents. Compliance may be reported to audit.

12. Sh. Y. K Patil Gr-III (UDC) (Bill No. 170 Dt 18/8/16 for Rs 4,424/=): -- As per record produced to audit, it is observed that Rs. 2,520/= deposited as lump Sum/advance payment but particulars regarding test conducted /treatment given and fee charged etc. is not available and no receipt found with the bill in connection with Rs. 2,520/- indicating items . The same may be obtained from the official for scrutiny as per rules. Further, rate charged for ECG is Rs. 200/- whereas admissible rate is Rs. 58/- **as such difference of Rs. 142/- is liable to be recovered .**

13. Sh. Manak Chand Gr. IV (LDC) Bill NO. 176 Dt. 22/8/16: -- Non-availability certificate for medicines prescribed by doctor on 11/7/16 has not been taken form Hospital / dispensary concerned . **As such, an amount of 1,410/- reimbursement becomes inadmissible and liable for recovery as per record produced to audit .**

14. As per Cash Memo. No. attached with medical Bill No. 166 Dt 18/8/16 , eye drops prescribed on 25/2/16 named refresh Liquigel on SOS basis for two weeks have been purchased on 1/6/16 for Rs. 140/- after 04 month of prescription. **Hence, an amount of Rs. 140/- becomes inadmissible and liable for recovery.** Similarly 6 Nos of Alphagan Eye drops have been purchased for 06 weeks which is required to be restricted, since amount for excess quantity seems to have been claimed and reimbursed to Sh. Akash Mohapatra Spl. Secy.

15. Sh. John T. Abraham SA (Bill No. 171 Dt.18/8/16) : -- Tab. Ornof prescribed at the time of discharge on 19-6-16 but 14 Tab ornof again purchased on 28/6/16 whereas no prescription is found attached with the bill . Further ,Tab. Norflox prescribed on 5/7/16 but 14 Tab again purchased on 12/7/16 as per OPD prescription whereas, non availability certificate has not been taken as per documents attached with the bills . Hence, **reimbursement for an amount of Rs. 129.50+ 68=198/- becomes inadmissible and liable for recovery.**

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16. Sh. Satya Pal Singh, LDC (Bill No. 175 Dt. 22/8/16) : - Medicines prescribed by Doctors on 17/06/2016 for 15 days have been purchased vide cash Memo. Dt 30/6/2016. The same has again been purchased on 16/7/2016 whereas doctor's prescription is not found attached with medical bill for the same. **Hence, an amount of Rs. 512/= reimbursed to the official concerned becomes inadmissible and liable for recovery.**

17. As per Bill No 311 Dt. 7/12/2016 in respect of Sh. F.O Hashmi, Addl. Secy, it has been observed that latest prescription Dt. 12/8/2016 of doctors is available for 03 medicines for 15 days but vide cash Memo. Dt. 26/9/2016 for Rs. 338/=, 05 medicines have been purchased. Hence, for medicines purchased vide cash Memo. Dt 26/9/2016 there is no prescription of doctor, hence becomes inadmissible for reimbursement. Also for medicines purchased for Rs. 58.99/= vide cash Memo. Dt. 02/09/2016, doctors prescription is not available as per record produced to audit, hence not admissible and **an amount of Rs. 338 + 58.99=397/- is liable for recovery as per record.** Further, lab tests conducted on 15/9/2016 in respect of the officer concerned and Smt. Yashmin Hashmi have also not been found prescribed as per record produced to audit. The same may again be scrutinized by the Deptt. as per documents.

In view of above, inadmissible reimbursement of **Rs. 27,448/- may be recovered from the Officers/Officials** concerned after verifying facts & figures as given above and deposited in Gvt. Account under intimation to audit and similar other cases may also be reviewed.



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ParaNo.3 (Audit Memo. No.18 dated 24.11.2017)

Sub:- Irregularities in repairs of staff cars.

On scrutiny of the files of staff cars, the following irregularities have been observed in respect of staff Car No. DL 8C BF 0055.

1. Work orders have been issued to the firm without obtaining quotations & making comparative statement.
2. Work orders have been issued without conditions attached to the orders.
3. An amount of Rs.40,992 has been spent on vehicle No. DL8CBF 0055 attached with Special Secretary(Ayush), vide bill No.00515 dated 21.5.16. It is pertinent to mention here that the said vehicle was purchased in the year 2011 with initial cost of Rs.5,67,757/-
4. At page no;98/N, in the vehicle file DL8C BP 0055, approval of 07 works in all was obtained in respect of the said vehicle but the bill of the firm(M/s Rajiv Motor) reflects that 12 number of works were performed by the firm whereas work order was issued for 7 number of works only. Deliberate attempt on the part of the firm seems to have been made to increase the cost of repair.

The expenditure made for 12 numbers of works instead of 7, as stated above is required to be regularized from Head of Department and it may be ensured that no repair is carried out without prior approval of Head office/HOD compliance may be reported to the next audit.

Settled  
24/11/18

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Para No 7

**Sub: Recovery of licence fee on account of Govt. accommodation.**

Licence fee of Delhi Govt. residential accommodation have been revised from 1/07/2013 vide Public Works Deptt. And housing GNCT of Delhi order No. F.4(1)/Misc/PWD/A-II/20040-2765 Dt. 10-03-2014, similarly licence fee of of Dte of Estate , Govt. of India general pool residential accommodations have been revised w.e.f 01-07-2013- Pol. III Dt. 21-11-2013. However, during test check of PBR it has been observed that in the following cases the revised sate of licence fee is not being recovered/due for the same period .

S.N	Name, Designation And Address	Period of recovery	Rates Applicable (license fee+ Water charges) Rs.	Rates being deducted (license fee+ Water charges) Rs	Difference of Rates X Months Rs..
01	Smt. Rani Singh , UDC 89/450 Sector I , Gole Mkt. , Type II,  (Central Govt.)	3/2014 to 10/2017	245+196	144+25	101+171X44 =11968
02	Sh Pawan Verma, LDC 79 SF, Block B, Sector III, Dwarka, Delhi. <u>(Type - I)</u>	7/13 to 4/14  5/14 to 12/16	135+196  135+196	115+0  135+0	20+196X10 =2160  0+196X24 =4704
03	Sh. Arvind Jain, DS A-101, Type IV Shalimar Bagh, Delhi Govt.	12/16 to 06/17	500+315	293+19	207+296x7 =3521
04	Sh. Manoj Kumar Malhotra, UDC 323, Ashok Vihar ,Phase IV, Type II, Delhi Govt.	6/14to 10/17	370 + 196	310 + 196	60 x41 =2460
05	Sh. Uma Kant Joshi H/C Z-980, Timarpur, Type- II Central Govt.	6/16 to 10/17	245+196	183 +0	62+196X17 4386
	<b>Total!</b>				29199

An amount of Rs.29199/- may please be recovered from the officers/officials concerned under intimation to audit.



PARA NO. (Record Memo No.1,2,3)

1925  
14/10

Subject : Non Production of Records Following items have not been provided to Audit :-

1. Expenditure control Register
2. DTA records/register
3. LTC register
4. Liability register
5. Service Books of retirees
6. Medical Reimburse Register
7. Tender sale register & tender opening register
8. Register of stores under objection /unserviceable /obsolete item register
9. Bill register
10. Purchase files
11. Contract files of various outsource services
12. AMC /CMC file / agreement of all equipments / machinery /computers
13. Installation report of the equipments of the machinery and log books of machinery
14. RTI record
15. TA / Conveyance allowance register
16. CEA /Tuition fee register
17. DTA register
18. Condemnation files / records
19. Rent / Electricity /water /telephone register & bills
20. List of employees remained on leave for full calendar month
21. List of female employees on CCL during 2016-17
22. List of officers using Govt. Vehicles
23. TR- 5 Record / Register
24. EMD / Security deposit register
25. Detail of Outstanding AC bills

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19/10/17

*[Signature]*

18/02/24

Beside above following records pertaining to previous audit 2008 -10 (Para 04) and 12-13 (Para 5) have also not been produced to for Audit:-

1. Records pertaining to equipment procurement cell
2. Contingent Register
3. Register of vaiuables
4. Tuition fees Register
5. Expenditure control Register
6. OTA records/register
7. LTC register
8. Liability register
9. Service Books of retirees

*Settled  
MAY 2010*

Non production of record to audit is very serious matter, the department may produce the above record to the next audit .

Signature of AAO

*[Signature]*  
Signature of AO/TA

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TEST AUDIT NOTES

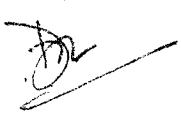
TAN NO.1 (Audit Memo No. 2 Dated: 20/11/2017 and Memo. No.8 dt. 23.11.2017)

Sub:- Discrepancies in form-16

During scrutiny of Form-16 for the financial year 2016-17, the following discrepancies have been found:-


1. A number of Form-16 in respect of Officers/ Officials have not been signed by DDO, Deptt of Health & Family Welfare, Delhi Sectt. Delhi. The reason for the same may be explained and Form-16, duly signed be produced to Audit by DDO.
2. Savings document in r/o the following Officers/Officials are not available in the relevant file furnished to Audit:-

S. No	Name of Officer/Official	Designation	Remarks
1	Sh. S.L. Gothwal	PPS	Document reg. PLI not available
2	Sh. Subash Chander Sagar	COA	Document reg. Housing loan not available
3	Smt. Rashmi Krishnan	Secy. (H&FW)	Savings document not found
4	Sh. Rajiv Sachdeva	AAO	House rent receipts & Rent agreement for the financial year-2016-17 not available
5	Sh. Naveen Kr. Sharma	Office Supdt	LIC Premium not found. As per documents furnished, Sh. Naveen Kumar Sharma is a Co borrower in Housing loan, hence rebate is admissible in proportion to his share in case, he is co-owner also of the property. As such requisite documents are required for allowing rebate.
6	Sh. Mukesh Kumar	Office Supdt	As per record provided, DHS subscription is not being deducted. Rebate given u/s 80-D but no document attached with Form-16



15/12/23

7	Sh. V.K Singh	Officer Supdt	Deduction u/s 80-C made for Rs 36,000/= on account of LIC whereas LIC receipts are available for Rs. 10,300/- and Tuition fee receipts are found only for Rs. 50,760 i.e Rs.(126.90X4). deductions has been made for Rs. 56,760 on account of Tuition fee.
8	Sh. John T. Abhraham	S.A	Exemption given for Rs. 75000 u/s 80-u as per Form-16 but requisite documents have not been attached
9	Sh. Ravi Kant Sharma	UDC	An amount of Rs 59548/- exempted on a/o tuition fees whereas total amount of Tuition fees as per receipts is less than Rs. 59548/-
10	Sh. Yatin Tukran Patil	UDC	LIC receipts not furnished.
11	Sh. Ranjan Kumar	S.A	Saving documents not found
12	Sh. Ravinder Dalal	O.S	House rent receipts are required as only one rent receipt has been furnished. Rent agreement for the financial year 2016-17 also required. Further, address has not been mentioned in rent receipt.
13	Sh. Manish Kumar	Gr-II	Saving documents not found
14	Sh. Ashok Kumar Verma	DS	Rent agreement for financial year 2016-17 required along with all rent receipts.





3. Form-16 in respect of the following Officers/Officials are not available in the file.

- (i) Sh. Hemant Kr. Dholpuria, UDC
- (ii) Sh. Ashok Kr. Verma, DS
- (iii) Sh. Ravinder Dalal, Office Supdt
- (iv) Sh. Shiv Kumar Sharma, Office Supdt
- (v) Sh. Surender Kumar, UDC
- (vi) Sh. Jamna Dass, UDC

in view of above, it may please be elucidated to audit as to how exemption/rebate has been given in the absence of saving/requisite documents as found as per records furnished to audit, DDO may furnish the above documents and in the absence of the same, amount due may be recovered from the Officers/Officials concerned immediately as per Income Tax rules under intimation to audit. Further, Form-16 may also be made available to audit as per detail given above.

Form-16 duly signed by DDO may also be furnished to audit for scrutiny.

TAN NO. 2 (Audit Memo No.7 Dated: 23/11/2017)

**Sub:- Verification of Service after 18 year under Rule 32 of the CCS Pension rule.**

Rule 32 of the CCS (Pension) rule, since amended after December. 2012 provides for issuing of certificate in Form 24 by the Head of office in consultation with the Account Officer after completion of 18 year of service and again 5 year before the date of retirement of an employee. Om No. 1/9/2013-P&PW (E) dated 16-09-2015 of Govt. of India Ministry of Personnel, Public Grievance and Pension, Department of Pension and Pensioner welfare further provides that verification done under this rule shall be treated as final and shall not be reopened except when necessitated by a subsequent change in the rules and orders governing the conditions under which the service qualifies for pension.

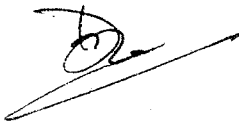
The detail of the employees is given as under where the rule position mentioned above has not been adhered to:-

S. No	Name of the Employees with designation	Date of Joining Govt. Service	Length of Service on date of Memo
1.	Smt. Manju Handa, DS	26-1-1992	25 year
2.	Sh. EDA Raja Babu. Spl Secy	1-05-1997	20 year
3.	Sh. R.C Kaserwani. Dy Secy	5-09-1983	34 year

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4.	Sh. Harish Chandra, AAO	5-06-1995	22 year
5.	Sh. Ravi Kant Sharma, UDC	5-07-1995	22 year
6.	Sh. Manoj Kumar Malhotra , UDC	27-11-1991	26 year
7.	Sh. Inder Sen, LDC	16-09-1991	26 year
8.	Sh. Manoj Saxena,	6-12-1993	24 year
9.	Sh. Birendr singh, Dass IV	23-12-1994	22 year

HOO may take necessary steps for issuance of certificate of above said officers/officials and also in respect of other similar case under Rule 32 of the CCS (Pension) Rules, under intimation to Audit.



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TAN NO. 3 Discrepancies in PBR.

8/13/20

(Audit Memo No.9 Dated: 24/11/2017)

Bill Register in Form GAR-9 should be prepared by all Heads of offices. The Register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon. The mandatory information/details of the Official regarding pay scales, Bank details, PAN number, GPF number etc are required to be written on the .Upper part of each page. But during scrutiny of PBR same was not found in the PBR for the financial year 2016-17.

Further, there are a number of cuttings in PBRs which have not been attested by HOO (Page number No 7,12, 13, 16, 17, 19,23 to 27, 29, 31, to 33, 35, 41, 46, 47,49, 51,52, 53, 57, 58, 61, 62, 64, 65, 70, 71, 75) for the financial year 2016-17.

At the close of every financial year the horizontal and vertical totals of yearly pay and allowances should be worked out/squared up. But on scrutiny of PBR it was noticed that the same has not been done. Further, abstract of pay Bill register has not been filled.

LPC on r/o the following Officer/Officials has not been pasted in PBR on transfer from Deptt/Superannuation:-

S. No	Name	Designation	Page No
1	Smt. Madhu K Garg	Spl Secy.	Page No. 4
2	Sh. Pardeep Kumar Gupta	Dy. Secy	Page 18
3	Sh. Binod Kumar	SO	Page No 28
4	Sh. Anil Kumar Sharma	H/C	Page No. 44
5	Smt. Meera Jain	H/C	Page No. 46
6	Sh. Suresh Kumar	H/C	Page No. 51

The above irregularities may please be rectified and shown to the next Audit.



TANNNO. 4 (Audit Memo No.10 Dated: 23/11/2017

**Sub:- Irregularity 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 savings given by them. During the course of Audit, it has come to the notice that a nominal amount has been deducted from monthly salary of Officers/Officials without computing their estimated annual income. Further, major portion of income tax has been deducted in last two or three months of the financial year. The detail of Income Tax Deduction for the FY 2016-17 as per PBR is given below:-

S No.	Name	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb
1.	Sh. F O Hashmi, Spl. Secy.	20000	20000	20000	20000	20000	20000	20000	20000	100000	54485	0	0
2.	Sh. Akash Mohapatre, Spl. Secy.	20000	20000	20000	20000	20000	20000	20000	20000	70000	58868	58867	0
3.	Smt Rashmi, Spl. Secy	15000	15000	15000	15000	15000	15000	15000	15000	85983	85983	94340	0
4.	Sh. S.L Golhyed PPS	5000	5000	5000	5000	5000	5000	5000	5000	28000	28000	28044	0

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5.	Smt. Manju Handa, Dy. Secy	6000	6000	6000	6000	6000	6000	6000	6000	6000	6000	6000	6000	6000	35340	35340	35339	6740
6.	Sh. Ashok Kr. Verma Dy. Secy.	0	0	0	0	5500	5500	5500	5500	5500	5500	5500	5500	5500	31250	31250	0	0
7.	Sh. Subhash Chandra, Controller of Accounts	0	0	0	0	0	5000	5000	5000	5000	5000	5000	5000	20000	20000	26999	20000	
8.	Sh. Mukesh Kumar, OS	3000	3000	3000	3000	3000	3000	3000	3000	6000	22150	22150	22188	0	30750	30750	3424	4835
9.	Sh. Pradeep Kumar Tripathi, OS	0	0	0	0	0	0	0	0	0	0	0	0	10960	10960	10960	5300	
10.	Sh. Vinod kumar Singh, Superintendent	0	0	0	0	2000	2000	2000	2000	2000	2000	2000	2000	10960	10960	10960	5300	

HOO is requested to insure that income tax in r/o staff members is deducted as per income tax rules. The compliance of the same may please be shown to the next audit.

TAN NO. 5 (Audit Memo No.11 Dated: 23/11/2017)

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**Sub:- Discrepancies in stock Register.**

During the course of Audit, It has been found that there are following discrepancies in stock Register:-

1. Page counting certificate is not available in non consumable stock Register.
2. Columns relating to date of purchase, total price etc. have been left blank. Entries regarding name of the Firm, No. of Articles, total price etc. have been made but the same are required to be entered in appropriate columns in Non-Consumable stock Register.
3. In consumable stock register, Col No. 2&8 have been left Blank further in Col. No-10 , it has been mentioned that item is issued but it is not clear to whom the items have been issued (Page No. 2 to 34, 46 to 89). Initials of Govt. Officer are not available at page. No. 17, 79 101, 106 against some entries.

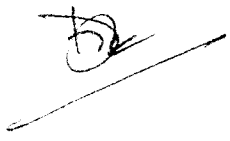
The above discrepancies may please be rectified under intimation to Audit.

TAN NO. 6 (Refer Audit Memo No. 12 Dated: 24/11/2017)

**Sub :- Irregularities in Cash Book for the period 3/16 to 2/17.**

On scrutiny of Cash Book for the period 3/16 to 2/17, the following irregularities have been found:-

1. Cash Book for the financial year 2015-16 has not been closed properly (Page 75) and closing balance certificate has not been given. Moreover, entries for 2016-17 have been made without closing the cash Book for 2015-16 on the same page which is improper and not as per rules.
2. As per rule 13 (ii) of Receipt & payment rule, the Cash Book should be closed regularly and completely checked. The H.O.O should verify the total of the Cash Book or have this done by some responsible officer other than the writer of Cash Book and initial it as correct. The same has not been done as evident from Cash Book entries at page number 75 to 85 in Cash Book.
3. Certificate of closing balance for the moth 4/16 to 2/17 is not in order (Page No. 75 and 80) H.O.O is requested to take necessary action accordingly and compliance be shown to next Audit.



TAN NO. 7 (Refer Audit Memo No. 17 Dated: 24/11/2017)

Subject: Status to be filed in respect of Paras involving recoveries.

During the course of audit, it has come to notice that recovery to the tune of Rs. 68,472 / has been pointed out by the previous Audit Team .The details of the recovery is produced as below ; --

Para Number	Subject	Amount Of Recovery (In Rs.)	Status
1.	Non Recovery of DVAT	4,090/=	
2.	Recovery of license fee in r/o Govt. Accommodation	15,316/=	
3.	Medical Bills -recovery	49,066/=	
	Total Recovery	68,472	

Paras involving recovery of amount are important in nature and require to be settled after making recoveries as there is involvement of Govt. Money. Head of office may furnish the status report of recoveries mentioned above to the next audit.

TAN NO.8 - Regarding fixation of pay of Sh. John. T. Abraham, Statistical Investigator

(Refer Audit Memo No.1 Dated: 17/11/2017)

During test check of the service book of Sh. John. T Abraham (Statistical Investigator), it has been found that pay fixation at page-8 in Service Book has been fixed notionally in the higher scale of Rs. 5000-150-8000 w.e.f 1-12-2006 and at page 18 of Service Book , the pay of the official has been re-fixed in scale of Rs. 5500-175-9000 at Rs. 5500 w.e.f 1-12-2006.

The above fixation of pay is not as per order NO. F-9 (12)/2003/CC/Plg/0269 dated 1-12-2006 of Planning Department, Delhi Secretariat issued by Pr. Secretary (Plg) GNCT Delhi ,since para 3.8 of above said order states that :-

**“The statistical Investigator who have not yet completed seven years of regular service in the grade will continue to draw their pay in the pay scale of Rs. 4000-6000 till they complete 07 years of regular service, against the sanctioned posts of Statistical Assistant. On completion of seven year of service they will draw their salary in the pay scale of Rs. 5000-8000 as Statistical Assistant.”**



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No 15

The said official has completed 7 years of Service as on 23-12-2005. As per above order, the pay of official should have been fixed in scale of Rs. 5000-150-8000 on 24-12-2005 which has been fixed only on 1-12-2006. Hence, the official drew pay in the lower scale w.e.f 24.12.2005 to 30.11.2006 whereas his pay in higher scale of Rs. 5000-150-8000 was required to be fixed on 24.12.2005 instead of 01.12.2006.


The official has drawn salary of Statistical Investigator & not that of Statistical Assistant for almost one year i.e 24-12-2005 to 1-12-2006 even after becoming Statistical Assistant on 24-12-2005, which is required to be clarified / rectified.

Moreover, the order No.F-9 (12)/2003/CC/Plg dated 19-08-2008 issued by Joint Secretary (Plg) states that:-

**“The Government of Delhi has decided to grant pay scale of Rs. 5500-175-9000 to Statistical Assistants of Planning & Statistical Cadre, controlled and managed by Planning Department, Govt. of NCT of Delhi, retrospectively with effect from 01-01-1996 on notional basis with actual benefits on account of such re-fixation of pay with effect from 01-12-2006.”**

In compliance of the above, the pay of official should have been fixed at a higher scale Rs. 5500-175-9000 w.e.f 1-12-2006 with actual benefits.

The HOO may get the pay fixation rectified under intimation to Audit.





TAN 09 : Unutilized funds under major heads/saving of funds

(Ref. Memo No.20 dt: 27.11.17 & Memo No. 23 dt. 27.11.2017)

As per rule 59 of GFR 2017, Head of Department or Controlling Officer shall be in a position to estimate the likely savings or excesses and to regularize them in accordance with the instructions laid down in Rule 62 .

The said rule position has not been adhered in this instant case . The Details have been provided as below : ---

S.No	Head of Account	Budget allotted (IN Rs.)	Expenditure Incurred (IN Rs.)	Saving (IN Rs.)	Saving (in %)
1.	2210 06 800 71 0042	1,00,000	Nil	1,00,000	100
2.	2210 06 800 70 0042	90,00,000	NIL	90,00,000	100
3.	2210 06 800 69 00 42	100,000	NIL	1,00,000	100
4.	2052 00 090 77 00 11	2,26,000	25,294	2,00,706	88.80
5.	2052 00 090 77 99 13	12,00,000	2,37,550	9,62,450	80.20
6.	2052 00 090 77 00 13	52,52,000	4644667	607333 ****	11.56 ****

HOO may explain the reason for huge saving under Heads, mentioned above.

While scrutiny of the Budget allotment & expenditure , it has been noticed that the expenditure in above Head of Account has remained un-utilized completely & savings of 100% has been reported .Savings of the funds allocated as per demand of the office to this extent require explanation from the department .

HOO may furnish the reasons for the same, along with full documentary evidence.



TAN 10 : Loss of Log Book.

(Refer Audit Memo No.13 Dated: 24/11/2017)

11/6/18

On scrutiny of the records, it has come to notice that Sh. Ravinder Kumar , Driver of the staff vehicle No.DL6CJ – 8223 reported the loss of log book of the vehicle on 06.09.2016 to office Superintendent (Caretaking ) .(LR No. 84724/2016 Dated 06.09.2016). In his report submitted to OS (Caretaking), the driver could not explain as to how log book of the staff vehicle was lost . In the first instance , this reflects the careless attitude of the driver , as Log book being the history of the staff vehicle should be kept with due care .

OS (Caretaking) did not issue any clarification memo /show cause notice to driver . Neither any warning regarding the negligence of Driver was issued by OS (Caretaking ) & another log book was issued to driver , considering the loss of Log Book as casual loss.

Such a negligent attitude is unacceptable as per service rules. OS (Caretaking ) is required to furnish the reason of carelessness and whether the log book details are maintained in any other register or not as the history of the vehicle is required on many occasions such as condemnation of vehicle and for intimation to TO (Transport Officer ) for repairs /purchase .

TAN 11:- Discrepancies in cheque Register for the year 2016-17

(Audit Memo No.05 Dated: 21/11/2017)

On scrutiny of cheque Register, the following discrepancies have been noticed:-

1. Mandatory page counting certificate is not available in cheque Register.
2. In spite of directions for making payment through electronic mode, payment have been made other than electronic mode.
3. Revenue stamps for Rs. 89/- are required to be affixed against the entry of cheques delivered and received by the concerned person.
4. Bill No. has not been mentioned at S.No 71 to 84 in the register.
5. Category of cheques have not been mentioned in the Register against `cheques entries.
6. At S. No. 58 to 88, entry of cash payment has been made in the Register whereas the register is meant for cheques
7. Cheques have been received and signed but name of recipients have not been mentioned against the entries.
8. At S. No. 146 there are no signatures of recipients.

Above discrepancies may be rectified and revenue stamps amounting to Rs.89 may be affixed as stated above & compliance be shown to next audit.

  
(H.D.KANSWAL)  
IAO/AO  
AUDIT PARTY NO.22

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2015-16 TO 2016-17)**

Para No. 1

(Ref memo no.2 and 4 dated 4.12.18 and 10.12.18)

**Sub:- Recovery of an amount of Rs.267638/- due to Wrong Pay Fixation**

**(i) Excess Payment of Rs. 85015/- due to wrong Pay Fixation.**

During the test check of Service Book of Mr. Surender Singh, UDC(Grade-III) it was revealed that the official was appointed as LDC on 06-01-95 in the scale of 950-1500. After the implementation of Vth CPC his pay was fixed at Rs. 3050 with DNI 01-01-96 and subsequently at Rs. 7200 + 1900 as on 01-01-2006. The first MACP was granted to him w.e.f. 01-01-2009, and his pay was fixed at Rs. 8370 + 2000 after giving the benefit of FR 22(1)(a)(1).

The official was promoted as UDC (Grade-III) w.e.f. 14-02-2012, at that time the official opted that his pay has to be fixed from the next date of increment i.e. 01-07-2012 which is not in order, the audit revealed that the pay of the official should be as under:-

	Pay should be as per rule		Pay Fixed by office	
Jul-08	8070	1900	8070	1900
01-01-09 MACP	8370	2000	8370	2000
Jul-09	8690	2000	8690	2000
Jul-10	9010	2000	9010	2000
Jul-11	9340	2000	9340	2000
Promoted as UDC 14-02-2012	9340	2400	9340	2400
Pay fixed with option July2012	9680	2400	10030	2400
Jul-13	10050	2400	10410	2400
Jul-14	10430	2400	10800	2400
06-01-15 MACP	10430	2800	10800	2800
Jul-15	11220	2800	11610	2800
Jan-16(level-5)	37000		38100	
Jul-16	38100		39200	
Grant of NFSG 1/1/2017(level-6)	39900		41100	
Jul-17	41100		42300	
Jul-18	42300		43600	

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such there was an overpayment of Rs. 85015/- to the official same has to be recovered after due verification.

**(ii) Excess Payment of Rs. 182623/- due to wrong Pay Fixation.**

During the test check of Service Book of Mr. R.C.Kesarwani, Asstt. Director it was revealed that the official was appointed as Research Officer on 18-07-1994 in the scale of 1640-2900. After the implementation of VIth CPC his pay was fixed at Rs.14790/- + 4200 with DNI 01-07-2006. The first ACP was granted to him w.e.f. 18-07-2006, and his pay was fixed at Rs. 15950 + 4600 after giving the benefit of FR 22(1)(a)(1).

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The officer was promoted as Asstt. Director w.e.f. 30-12-2011, at that time the pay of the officer was again fixed after giving the benefit of FR22(1)(a)(1), which is not in order, the audit revealed that the pay of the official should be as under:-

	Pay should be as per rule		Pay Fixed by office	
Jan-06	14790	4200	14790	4200
Jul-06	15360	4200	15360	4200
1st ACP 18-07-2006	15950	4600	15950	4600
Jul-07	16570	4600	16570	4600
Jul-08	17210	4600	17210	4600
Jul-09	17870	4600	17870	4600
Jul-10	18550	4600	18550	4600
Jul-11	19250	4600	19250	4600
Promoted as A.D. 30-12-2011 (15600-39100) PB-3	19250	5400	19970	5400
Jul-12	19990	5400	20740	5400
Jul-13	20760	5400	21530	5400
Jul-14	21550	5400	22340	5400
Jul-15	22360	5400	23180	5400
Jan-16(Level-10)	73200		75400	
Jul-16	75400		77700	
1.4.17(Promoted as Dy. Director)	80900		83300	
Jul-18	83300		85800	

*Pay opted w.e.f. July 17*

As such there was an overpayment of Rs. 182623/- to the official. The department has to recover the same from the officer after due verification.

Secondly, Before joining the Delhi Government the officer was posted in U.P. and after giving the technical resignation at U.P. the officer joined Delhi Government on dt:- 18-07-1994. After going through the service book it was revealed that there was no entry of receiving the LSPC from U.P. Government. But even then the department has awarded the benefit of previous service in Pay Fixation as well as in leave account.

As per FRSR and Delhi Government orders the power of protection of pay is having by Finance Department but in this case the file was not forwarded to Finance Department. DDO through letter No. 8263 dt:- 18-12-2018 has submitted the reply, the same is not satisfactory as the service book is silent about the same. The department has to rectify the irregularity under intimation to audit. Other similar cases may also be reviewed accordingly.

*[Signature]*

( Memo no. 6 dated 10.12.18 )

**Para No. 2**

**Sub:- Short deduction of Rs.5600/- in DGEHS.**

During the test check of PBR it was revealed that there was short deduction of DGEHS subscription from the following staff members:-

S.No.	Name and Designation	Period	DGEHS			No. of months	Amount	Total amount
			To be deducted	Deducted	Difference			
1	Sh. Manak Chand	7/15 to 1/17	225	125	100	19	1900	2400
		2/17 to 6/17	Due 450 x 5 = 2250 Less :- Deducted:- 125 x 5 = 625 Arrear Deduct:- 1125 Balance :- 500			100	5	
2	Sh. Surender Singh. UDC	Jan-17	225	125	100	1	100	2300
		2/17 to 12/17	450	125+125(arrear)	200	11	2200	
3	Sh. Yatin Tukaram, UDC	7/16 to 1/17	225	125	100	7	700	900
		2/17 to 6/17	Due 450 x 5 = 2250 Less :- Deducted:- 125 x 2 = 250 225 x 3 = 675 Arrear Deduct:- 1125 Balance :- 200				200	
							<b>Total</b>	<b>5600</b>

The authorities were requested to follow the DGEHS guidelines strictly and recover the amount from the concerned officials under intimation to audit. . Other similar cases may also be reviewed accordingly. Any recovery prior to audit period and post audit period also has to be recovered.

( Memo no.7 dated 13.12.18 )

**Para No. 3**

**Sub:- Irregularity in issue of medical card**

During the scrutiny of spouse information it has observed that the spouse of Sh Yatin T. Patil, UDC is an employee of LIC and in LIC a fixed medical allowance is given to every employee.

The authorities are hereby requested to verify the same from LIC that whether the official is getting the fixed medical allowance or not. If yes, the office has to obtain a

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certificate from the LIC that the fixed allowance was recovered from the employee w.e.f. the date the employee become the member of DGEHS under intimation to the audit. 9

Para No. 4

(Memo no.8 dated 14.12.18)

Sub: Outstanding Contingent Advances amounting to Rs.553462/-.


During the test check of auditable record of Advance Contingent Bills for the audit period 2017-18, it came to notice that the department has taken the advance of Rs.553462/-.

S.No.	Bill No.	Date	Amount	Purpose
1	187	7/9/2016	59426	Laptop Adv.
2	188	7/9/2016	59426	Laptop Adv.
3	167	18/07/2018	434610	Hiring of staff
Total			553462	

But the adjustment bill has not been submitted by the department, because of that the advance is still lying pending.

As per Rule 162 of Receipt and Payment Rules, the adjustment of advances should be made within the stipulated time and no fresh advance should be sanctioned till the finalization of previous advance, but from the record it comes into notice that the advances were pending even after the completion of stipulated time.

The authorities are hereby requested to submit the adjustments bills in PAO within the prescribed limit of time under the rules.

  
(Ajay Gupta)  
AO/LAO  
Party No. X

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**TEST AUDIT NOTES**

TAN No.1

(Ref Memo No.1 dated 3.12.18)

**Sub. Shortcomings in maintaining of Cash Book.**

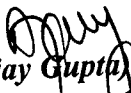
- (1) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
- (2) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (3) As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But the same not recorded in the Cash Book with undisbursed amount.

- (4) As per exception (c) below rule 13 of R&P rules, the receipts in the form of cheques or demand drafts in favour of department accepted by non-cheque drawing DDO need not be entered in the cash book but should be entered in the register of valuable i.e. GAR-5 and remitted into the accredited bank duly supported by challans for credit to Government accounts.  
But it was not entered in the separate valuable “A category” cheque register.

Reasons for violation of rules may kindly be explained to audit

  
(Ajay Gupta)  
AO/IAO  
Party No. X

Due - Drawn Statement in r/o Mr. Surender Singh, UDC  
From the period of 01st Jul. 2008 to 31-10- 2018

MONTH	DUE				DRAWN				DIFFERENCE				TOTAL		
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP		DA	HRA
Jul-08	8070	1900	1595	0	11565	8070	1900	1595	0	11565	0	0	0	0	0
Aug-08	8070	1900	1595	0	11565	8070	1900	1595	0	11565	0	0	0	0	0
Sep-08	8070	1900	1595	2991	14556	8070	1900	1595	2991	14556	0	0	0	0	0
Oct-08	8070	1900	1595	2991	14556	8070	1900	1595	2991	14556	0	0	0	0	0
Nov-08	8070	1900	1595	2991	14556	8070	1900	1595	2991	14556	0	0	0	0	0
Dec-08	8070	1900	1595	2991	14556	8070	1900	1595	2991	14556	0	0	0	0	0
Jan-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
Feb-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
Mar-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
Apr-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
May-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
Jun-09	8370	2000	2281	3111	15762	8370	2000	2281	3111	15762	0	0	0	0	0
Jul-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Aug-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Sep-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Oct-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Nov-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Dec-09	8690	2000	2886	3207	16783	8690	2000	2886	3207	16783	0	0	0	0	0
Jan-10	8690	2000	3742	3207	17639	8690	2000	3742	3207	17639	0	0	0	0	0
Feb-10	8690	2000	3742	3207	17639	8630	2000	3742	3207	17639	0	0	0	0	0
Mar-10	8690	2000	3742	3207	17639	8690	2000	3742	3207	17639	0	0	0	0	0
Apr-10	8690	2000	3742	3207	17639	8690	2000	3742	3207	17639	0	0	0	0	0
May-10	8690	2000	3742	3207	17639	8690	2000	3742	3207	17639	0	0	0	0	0
Jun-10	8690	2000	3742	3207	17639	8690	2000	3742	3207	17639	0	0	0	0	0
Jul-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Aug-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Sep-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Oct-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Nov-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Dec-10	9010	2000	4955	3303	19268	9010	2000	4955	3303	19268	0	0	0	0	0
Jan-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
Feb-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
Mar-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
Apr-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
May-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
Jun-11	9010	2000	5615	3303	19928	9010	2000	5615	3303	19928	0	0	0	0	0
Jul-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0
Aug-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0
Sep-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0
Oct-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0
Nov-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0
Dec-11	9340	2000	6577	3402	21319	9340	2000	6577	3402	21319	0	0	0	0	0

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Jan-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
Feb-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
Mar-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
Apr-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
May-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
Jun-12	9340	2000	7371	3402	22113	9340	2000	7371	3402	22113	0	0	0	0	0
Jul-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-252	-105	-707
Aug-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-252	-105	-707
Sep-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-252	-105	-707
Oct-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-252	-105	-707
Nov-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-252	-105	-707
Dec-12	9680	2400	8698	3624	24402	10030	2400	8950	3729	25109	-350	0	-280	-105	-735
Jan-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-280	-105	-735
Feb-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-280	-105	-735
Mar-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-280	-105	-735
Apr-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-280	-105	-735
May-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-280	-105	-735
Jun-13	9680	2400	9664	3624	25368	10030	2400	9944	3729	26103	-350	0	-324	-108	-792
Jul-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-324	-108	-792
Aug-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-324	-108	-792
Sep-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-324	-108	-792
Oct-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-324	-108	-792
Nov-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-324	-108	-792
Dec-13	10050	2400	11205	3735	27390	10410	2400	11529	3843	28182	-360	0	-360	-108	-828
Jan-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-360	-108	-828
Feb-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-360	-108	-828
Mar-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-360	-108	-828
Apr-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-360	-108	-828
May-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-396	-111	-877
Jun-14	10050	2400	12450	3735	28635	10410	2400	12810	3843	29463	-360	0	-396	-111	-877
Jul-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-396	-111	-877
Aug-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-396	-111	-877
Sep-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-396	-111	-877
Oct-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-396	-111	-877
Nov-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-418	-111	-899
Dec-14	10430	2400	13728	3849	30407	10800	2400	14124	3960	31284	-370	0	-418	-111	-899
Jan-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-418	-111	-899
Feb-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-418	-111	-899
Mar-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-418	-111	-899
Apr-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-418	-111	-899
May-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-464	-117	-971
Jun-15	10430	2400	14498	3849	31177	10800	2400	14916	3960	32076	-370	0	-464	-117	-971
Jul-15	11220	2800	16684	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971
Aug-15	11220	2800	16684	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971
Sep-15	11220	2800	16684	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971
Oct-15	11220	2800	16684	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971
Nov-15	11220	2800	16684	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971

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Dec-15	11220	2800	16884	4206	34910	11610	2800	17148	4323	35881	-390	0	-464	-117	-971
Jan-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
Feb-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
Mar-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
Apr-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
May-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
Jun-16	37000		0	4206	41206	38100		0	4323	42423	-1100	0	0	-117	-1217
Jul-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Aug-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Sep-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Oct-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Nov-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Dec-16	38100		762	4206	43068	39200		784	4323	44307	-1100	-22	-22	-117	-1239
Jan-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
Feb-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
Mar-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
Apr-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
May-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
Jun-17	39900		1596	4206	45702	41100		1644	4323	47067	-1200	-48	-48	-117	-1365
Jul-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Aug-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Sep-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Oct-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Nov-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Dec-17	41100		2055	9864	53019	42300		2115	10152	54567	-1200	-60	-60	-288	-1548
Jan-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
Feb-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
Mar-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
Apr-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
May-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
Jun-18	41100		2877	9864	53841	42300		2961	10152	55413	-1200	-84	-84	-288	-1572
Jul-18	42300		2961	10152	55413	43600		3052	10464	57116	-1300	-91	-91	-312	-1703
Aug-18	42300		2961	10152	55413	43600		3052	10464	57116	-1300	-91	-91	-312	-1703
Sep-18	42300		2961	10152	55413	43600		3052	10464	57116	-1300	-91	-91	-312	-1703
Oct-18	42300		2961	10152	55413	43600		3052	10464	57116	-1300	-91	-91	-312	-1703
Nov-18	42300		2961	10152	55413	43600		3052	10464	57116	-1300	-91	-91	-312	-1703
TOTAL	2247060	198600	790239	554142	3790041	2303660	198600	806942	565854	3875056	-56600	0	-16703	-11712	-85015

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Due - Drawn Statement in r/o Sh. R.C.Kesarwani, Dy. Director  
From the period of 01st Jan. 2006 to 30-11- 2018

MONTH	DUE				DRAWN				DIFFERENCE				TOTAL		
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP		DA	HRA
Jan-06	14790	4200	0	0	18990	14790	4200	0	0	18990	0	0	0	0	0
Feb-06	14790	4200	0	0	18990	14790	4200	0	0	18990	0	0	0	0	0
Mar-06	14790	4200	0	0	18990	14790	4200	0	0	18990	0	0	0	0	0
Apr-06	14790	4200	0	0	18990	14790	4200	0	0	18990	0	0	0	0	0
May-06	14790	4200	0	0	18990	14790	4200	0	0	18990	0	0	0	0	0
Jun-06	14790	4200	0	0	18990	14790	4200	411	0	20961	0	0	0	0	0
Aug-06	15950	4600	411	0	20961	15950	4600	411	0	20961	0	0	0	0	0
Sep-06	15950	4600	411	0	20961	15950	4600	411	0	20961	0	0	0	0	0
Oct-06	15950	4600	411	0	20961	15950	4600	411	0	20961	0	0	0	0	0
Nov-06	15950	4600	411	0	20961	15950	4600	411	0	20961	0	0	0	0	0
Dec-06	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Jan-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Feb-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Mar-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Apr-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
May-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Jun-07	15950	4600	1233	0	21783	15950	4600	1233	0	21783	0	0	0	0	0
Aug-07	16570	4600	1905	0	23075	16570	4600	1905	0	23075	0	0	0	0	0
Sep-07	16570	4600	1905	0	23075	16570	4600	1905	0	23075	0	0	0	0	0
Oct-07	16570	4600	1905	0	23075	16570	4600	1905	0	23075	0	0	0	0	0
Nov-07	16570	4600	1905	0	23075	16570	4600	1905	0	23075	0	0	0	0	0
Dec-07	16570	4600	1905	0	23075	16570	4600	1905	0	23075	0	0	0	0	0
Jan-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
Feb-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
Mar-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
Apr-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
May-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
Jun-08	16570	4600	2540	0	23710	16570	4600	2540	0	23710	0	0	0	0	0
Aug-08	17210	4600	3490	0	25300	17210	4600	3490	0	25300	0	0	0	0	0
Sep-08	17210	4600	3490	6543	31843	17210	4600	3490	6543	31843	0	0	0	0	0
Oct-08	17210	4600	3490	6543	31843	17210	4600	3490	6543	31843	0	0	0	0	0
Nov-08	17210	4600	3490	6543	31843	17210	4600	3490	6543	31843	0	0	0	0	0
Dec-08	17210	4600	3490	6543	31843	17210	4600	3490	6543	31843	0	0	0	0	0
Jan-09	17210	4600	4798	6543	33151	17210	4600	4798	6543	33151	0	0	0	0	0
Feb-09	17210	4600	4798	6543	33151	17210	4600	4798	6543	33151	0	0	0	0	0

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Oct-12	19990	5400	18281	7617	51288	20740	5400	18821	7842	52803	-750	0	-540	-225	-1515
Nov-12	19990	5400	18281	7617	51288	20740	5400	18821	7842	52803	-750	0	-540	-225	-1515
Dec-12	19990	5400	18281	7617	51288	20740	5400	18821	7842	52803	-750	0	-540	-225	-1515
Jan-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
Feb-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
Mar-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
Apr-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
May-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
Jun-13	19990	5400	20312	7617	53319	20740	5400	20912	7842	54894	-750	0	-600	-225	-1575
Jul-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Aug-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Sep-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Oct-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Nov-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Dec-13	20760	5400	23544	7848	57552	21530	5400	24237	8079	59246	-770	0	-693	-231	-1694
Jan-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
Feb-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
Mar-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
Apr-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
May-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
Jun-14	20760	5400	26160	7848	60168	21530	5400	26930	8079	61939	-770	0	-770	-231	-1771
Jul-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Aug-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Sep-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Oct-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Nov-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Dec-14	21550	5400	28837	8085	63872	22340	5400	29682	8322	65744	-790	0	-845	-237	-1872
Jan-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
Feb-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
Mar-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
Apr-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
May-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
Jun-15	21550	5400	30454	8085	65489	22340	5400	31346	8322	67408	-790	0	-892	-237	-1919
Jul-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Aug-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Sep-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Oct-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Nov-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Dec-15	22360	5400	33034	8328	69122	23180	5400	34010	8574	71164	-820	0	-976	-246	-2042
Jan-16	73200		0	8328	81528	75400		0	8574	83974	-2200	0	0	-246	-2446
Feb-16	73200		0	8328	81528	75400		0	8574	83974	-2200	0	0	-246	-2446
Mar-16	73200		0	8328	81528	75400		0	8574	83974	-2200	0	0	-246	-2446
Apr-16	73200		0	8328	81528	75400		0	8574	83974	-2200	0	0	-246	-2446

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May-16	73200		0	8328	81528	75400				83974	-2200	0	-246	-2446
Jun-16	73200		0	8328	81528	75400				83974	-2200	0	-246	-2446
Aug-16	75400		1508	8328	85236	77700				87828	-2300	-46	-246	-2592
Sep-16	75400		1508	8328	85236	77700				87828	-2300	-46	-246	-2592
Oct-16	75400		1508	8328	85236	77700				87828	-2300	-46	-246	-2592
Nov-16	75400		1508	8328	85236	77700				87828	-2300	-46	-246	-2592
Dec-16	75400		1508	8328	85236	77700				87828	-2300	-46	-246	-2592
Jan-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
Feb-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
Mar-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
Apr-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
May-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
Jun-17	75400		3016	8328	86744	77700				89382	-2300	-92	-246	-2638
Aug-17	80900		4045	19416	104361	83300				107457	-2400	-120	-576	-3096
Sep-17	80900		4045	19416	104361	83300				107457	-2400	-120	-576	-3096
Oct-17	80900		4045	19416	104361	83300				107457	-2400	-120	-576	-3096
Nov-17	80900		4045	19416	104361	83300				107457	-2400	-120	-576	-3096
Dec-17	80900		4045	19416	104361	83300				107457	-2400	-120	-576	-3096
Jan-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
Feb-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
Mar-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
Apr-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
May-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
Jun-18	80900		5663	19416	105979	83300				109123	-2400	-168	-576	-3144
Aug-18	83300		5831	19992	109123	85800				112398	-2500	-175	-600	-3275
Sep-18	83300		5831	19992	109123	85800				112398	-2500	-175	-600	-3275
Oct-18	83300		5831	19992	109123	85800				112398	-2500	-175	-600	-3275
Nov-18	83300		5831	19992	109123	85800				112398	-2500	-175	-600	-3275
TOTAL	4966600	588800	1681083	1132626	8369109	5085660	588800	1719218	1158054	8551732	-119060	0	-25428	-182623

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