



2. Budget and Programme

2.1 Budget allocated to each agency including all plans, proposed expenditure and reports on disbursements made etc. [Section 4(1)(b)(xi)]

2.1.1 Total Budget for the public authority

2.1.2 Budget for each agency and plan & programs

2.1.3 Proposed expenditures

2.1.4 Revised budget for each agency, if any

Budget Estimate 2022-2023 / Revised Estimate 2022-23/ Budget Estimate 2023-2024

(Rs. in Core)

Head of Account	Budget Estimate 2022-23	Revised Estimate 2022 - 2023	Budget Estimate 2023-2024
GIA – General	51.74	51.74	59.91
GIA – SAP	0.26	0.26	0.30
GIA – Salaries	12.00	11.00	11.00
GIA – Capital	55.00	55.00	5.00
TOTAL	119.00	118.00	76.21

Report on disbursements made and place where the related reports are available



Month- wise Expenditure from April 2022 to March 2023

(Rs. in Lakhs)

Month	General	SAP	Salaries	Capital	Total
April – 22	405.37	0.07	138.63		544.07
May – 22	469.37	3.35	79.50		552.22
June – 22	429.26	0.86	65.03		495.15
July – 22	443.31	0.39	67.44		511.14
Aug – 22	409.38	2.05	62.65		474.08
Sept – 22	422.07	0.37	63.19		485.63
Oct – 22	411.77	0.34	71.27		483.38
Nov – 22	456.83	2.13	70.37		529.33
Dec – 22	365.18	3.65	67.18		436.01
Jan – 23	223.95	1.80	65.46		291.21
Feb – 23	440.58	1.65	64.70	5000	5506.93
Mar-23	454.98	0.43	2.36	2367.09	2824.86
TOTAL	4932.05	17.09	817.78	7367.09	13134.01



2.1 Foreign and domestic tours (F. No. 01/04/2022- IR dt. 30.3.2023)

2.2.1 Budget – inclusive in General head

2.2.2 Foreign and domestic Tours by ministries and officials is and above of the rank of Joint Secretary to the Government and above, as well as the heads of the Department. - (a) Places visited, (b) The period of visit, (c) The number of members in the official delegation, (d) Expenditure on the visit

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LIST OF OFFICERS / OFFICIALS OF THIS INSTITUTE DEPUTED TO VARIOUS PLACES DURING THE PERIOD FROM APRIL 2022 TO MARCH 2023

S. No	Name	Designation	Subject & Place	Date		Particulars
				From	To	
1.	Shri C. Alexander Joseph	Maint Tech	Apprentice Workshop, Coimbatore	28/03/2023	--	Participate in the workshop on “National Apprenticeship Awareness Workshop” organized by Regional Directorate of Apprenticeship Training.
	Shri P. Sathiyapriyan	Eng Gr – I (OS)				
2.	Shri A. Vairamoorthy	Admin Officer	New Delhi	21/03/2023	25/03/2023	To attend various official works at Ministry of Health & Family Welfare, New Delhi.
3.	Dr. S. Jagannathan	A.R.O.	NABL Assessment, Pune	04/03/2023	05/03/2023	To Participate in NABL Assessment as a Technical Assessor at Research & Diagnostic Laboratory, SPF Eggs Division, Venkys (Ind) Pvt Ltd, Pune, Maharashtra.
4.	Shri A. Vairamoorthy	Admin Officer	Chennai & New Delhi	28/02/2023	04/03/2023	To attend various official works at Directorate of Drugs Control, Chennai & O/o Land & Development, MoH&UA & Ministry of Health & Family Welfare, New Delhi.
5.	Shri R. Mohan	S.R.O.	TEXCO, Coimbatore	15/02/2023	--	To attend official works at Tamilnadu Ex-servicemen
	Shri A. Vairamoorthy	Admin				



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		Officer				Corporation Limited, Coimbatore.
6.	Dr. S. Sivakumar	Director	Coimbatore	10/02/2023	--	To meet the Programme Coordinator, SATHI Programme, The Associate Professor & Head, Department of Microbial Biotechnology with regard to run PG Diploma, The Executive Engineer, CPWD & to meet the Deputy Director of Boilers, Coimbatore.
	Shri R. Mohan	S.R.O.				
	Shri A. Vairamoorthy	Admin Officer				
7.	Dr. S. Sivakumar	Director	MoH&FW, New Delhi	01/02/2023	04/02/2023	To attend various official works of PIIC at Ministry, New Delhi.
	Shri A. Vairamoorthy	Admin Officer				
8.	Dr. A. Premkumar	A.D.	New Delhi	27/01/2023	--	To attend 31 st Year of Establishment of National Institute of Biologicals, Noida & First National Summit on Biological at Vigyan Bhavan, New Delhi.
9.	Shri R. Mohan	S.R.O.	Chennai	05/01/2023	--	For the Submission of Form-30 to obtain the test license at Directorate of Drug Control, Govt. of Tamilnadu, and Chennai.
10.	Dr. S. Sivakumar	Director	Chennai, JIPMER, Puducherry	19/12/2022	21/12/2022	To attend various official works.
	Shri A. Vairamoorthy	Admin Officer				
11.	Shri R. Mohan	S.R.O.	New Delhi	13/12/2022	15/12/2022	To attend official works at CDSCO, New Delhi and Ministry of Health & Family Welfare, New Delhi
	Shri A. Vairamoorthy	Admin Officer				
13.	Dr. S. Jagannathan	A.R.O.	Namakkal	28/10/2022	--	To deliver a guest lecture on "Vaccine – Production & Development" at Vivekananda College of Arts & Science for Women, Tiruchengode, Namakkal.



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14.	Dr. S. Sivakumar	Director	Pune	19/10/20 22	23/10/20 22	To attend 23 rd Annual General Meeting of Developing Countries Vaccine Manufacturing Network (DCVMN) at Pune.
	Shri R. Mohan	S.R.O.				
	Shri A. Vairamoorthy	Admin Officer				
15.	Dr. S. Sivakumar	Director	Coimbatore	13/10/20 22	--	To assist the visit of the committee constituted to inspect the proposed site at Coimbatore for establishing new Viral & Conjugate Vaccine facilities.
	Dr. A. Premkumar	A.D.				
	Shri R. Mohan	S.R.O.				
	Dr. K.C. Shivanandappa	R.O.				
	Shri P. Sasikumar	Private Secretary				
	Shri B. Karthick	U.D.C.				
16.	Shri R. Mohan	S.R.O.	New Delhi	10/10/20 22	11/10/20 22	To attend various official works at CDSCO, New Delhi and MoH&FW, New Delhi.
17.	Shri A. Vairamoorthy	Admin Officer	New Delhi	10/10/20 22	13/10/20 22	To attend various official works at MoH&FW, New Delhi.
18.	Shri A. Vairamoorthy	Admin Officer	Salem, Tiruchirappalli & Chennai	28/09/20 22	30/09/20 22	To meet the Registrars of Periyar University, Bharathidasan University and Madras University respectively to attend other official works at Chennai.
	Shri P. Panneerselvam	Consultant (Admin & Accts)				
19.	Dr. S. Sivakumar	Director	Coimbatore	26/09/20 22	--	To attend the Sophisticated Analytical & Technical Help Institute (SATHI) partners consortium formation meeting at Bharathiyar University, Coimbatore.
	Dr. A. Premkumar	A.D.				
	Dr. N. Sivananda	A.R.O.				
20.	Dr. S. Sivakumar	Director	Coimbatore	23/09/20 22	--	To attend various official works at Coimbatore.
	Dr. A. Premkumar	A.D.				
21.	Shri R. Mohan	S.R.O.	Coimbatore	17/09/20 22	--	To attend various official works at Coimbatore.
	Shri P. Sasikumar	Private Secretary				
22.	Shri R. Mohan	S.R.O.	Hyderabad	12/09/20 22	13/09/20 22	To attend a training program on "Good Pharmaceutical Packing, Extractable and Leachable conducted by M/s. USP India Education, Hyderabad.
	Shri B. Annamalai	A.R.O.				
	Dr. N. Sivananda	A.R.O.				



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23.	Dr. S. Sivakumar	Director	Coimbatore	06/09/2022	--	To attend various official works at Coimbatore.
	Shri A. Vairamoorthy	Admin Officer				
	Shri B. Karthick	U.D.C.				
24.	Dr. S. Sivakumar	Director	Chennai	08/08/2022	--	To attend various official works at Chennai.
	Shri A. Vairamoorthy	Admin Officer				
25.	Shri A. Vairamoorthy	Admin Officer	Mumbai	10/08/2022	11/08/2022	To impart training the staff members on Administration and Establishment and other rules at Indian Institute of Packaging, Mumbai.
26.	Dr. S. Sivakumar	Director	MoH&FW, New Delhi	01/08/2022	04/08/2022	To attend various official works at the Ministry, New Delhi.
	Shri A. Vairamoorthy	Admin Officer				
27.	Shri R. Mohan	S.R.O.	Chennai	06/07/2022	08/07/2022	To attend various official works at Chennai.
28.	Shri P. Sathiyapriyan	Outsourced Staff	B.C.G.V.L., Chennai	04/07/2022	08/07/2022	To attend official works at B.C.G.V.L. and other official works at Chennai.
	Shri S. Sridharan	Outsourced Staff				
28.	Dr. S. Sivakumar	Director	Chennai	04/07/2022	08/07/2022	To meet the officers in connection with the land transfer request and the Deputy Drugs Controller (South Zone), CDSO, Chennai.
	Shri A. Vairamoorthy	Admin Officer				
29.	Dr. S. Sivakumar	Director	Coimbatore	23/06/2022	--	To attend various official works at Coimbatore.
	Shri R. Mohan	S.R.O.				
	Shri A. Vairamoorthy	Admin Officer				
30.	Dr. S. Sivakumar	Director	New Delhi	20/06/2022	21/06/2022	To attend official works at the Ministry, New Delhi.
	Shri R. Mohan	S.R.O.				
31.	Shri A. Vairamoorthy	Admin Officer	B.C.G.V.L., Chennai & New Delhi.	13/06/2022	15/06/2022	To attend official work at B.C.G.V.L., Chennai and to attend a meeting at the office of Deputy Secretary, MoH&FW, New Delhi.
32.	Dr. S. Sivakumar	Director	Coimbatore	03/06/2022	--	To Receive the Additional Secretary & Mission Director (NHM), MoH&FW form Coimbatore.
	Shri R. Mohan	S.R.O.				
33.	Dr. S. Sivakumar	Director	Coimbatore	20/05/2022	--	To attend various



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	Shri R. Mohan	S.R.O.	e	22		official works at Coimbatore.
	Shri A. Vairamoorthy	Admin Officer				
34.	Dr. A. Premkumar	A.D.	Coimbatore	11/05/2022	--	To attend various estate related official works at Coimbatore.
	Dr. N. Sivananda	A.R.O.				
	Dr. S. Jagannathan	A.R.O.				
	Dr. T. Sekar.	A.R.O.				
	Shri P. Sasikumar	Private Secretary				
	Shri M. Vigneshwaran	Outsourced Staff				
35.	Dr. S. Sivakumar	Director	Coimbatore	10/05/2022	--	To attend various official works at Coimbatore.
	Shri R. Mohan	S.R.O.				
	Shri A. Vairamoorthy	Admin Officer				
36.	Dr. S. Jagannathan	A.R.O.	Hosur	18/05/2022	--	To deliver a key note address in the Adhiyamaan College of Engineering, Hosur.
37.	Dr. S. Sivakumar	Director	Coimbatore	02/05/2022	--	To attend various official works at Coimbatore.
	Shri A. Vairamoorthy	Admin Officer				
	Dr. B. Sundaran	Consultant (Tech)				
38.	Dr. S. Sivakumar	Director	Chennai and New Delhi	26/04/2022	29/04/2022	To attend various official works at Chennai and to attend a meeting at MoH&FW, New Delhi.
	Shri A. Vairamoorthy	Admin Officer				
39.	Shri R. Mohan	S.R.O.	Govt. ITI, Coimbatore	21/04/2022	--	To participate in the Trade Apprentice Engagement Fair at Govt. ITI, Coimbatore.
	Shri M.E. Sridharan	Supervisor				
	Shri C. Alexander Joseph	Maint Tech				
	Shri U. Sarathy	Outsourced Staff				
	Shri P. Sathiyapriyan	Outsourced Staff				
40.	Dr. S. Sivakumar	Director	Collector Office, Coimbatore	20/04/2022	--	To meet the District Collector, Coimbatore.
	Shri R. Mohan	S.R.O.				
	Shri A. Vairamoorthy	Admin Officer				
41.	Dr. S. Sivakumar	Director	Collector Office, Coimbatore	05/04/2022	--	To meet the District Collector, Coimbatore.

2.6 CAG & PAC paras [F. No. 1/6/2011- IR dt.15.4.2013]



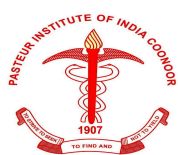
2.6.1 CAG and PAC paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament.

STATEMENT OF EXPENDITURE FOR THE MONTH OF MARCH-2023

NON-PLAN

Rupees in Lakhs

B E 2022-23	O/B + GIA Received + Interest		Exp. For the current month of March - 2023	Exp upto previous Month February	Progressive 01.04.2022 to 31.03.2022	Bal. Available	% of Exp.	
NOT APPLICABLE								
<u>PLAN (REVENUE)</u>								
Major Head. 2210 - GIA - General-02-0202-020231								
B E 2022-23	O/B + GIA Received + Interest		UB of 2021-22 returned to Ministry	Exp.For the current month of March-2023	Exp upto previous Month February- 2023	Progressive 01.04.2022 to 31.03.2023	Bal available	% of Exp.
5174.00	O/B+Inclu. Int.	120.01	32.57	454.98	4477.06	4932.04	106.97	
	Received	4919.00						
	Interest	27.11						
	TOTAL (A)	5066.12	32.57	454.98	4477.06	4932.04	134.08	97.35
Major Head. 2210 - GIA - SAP-02-0296-029631								
26.00	O/B	17.12		0.43	16.66	17.09	0.03	
	Received							
	TOTAL (B)	17.12	0	0.43	16.66	17.09	0.03	99.82
Major Head. 2210 - GIA - Salaries-02-0202-020236								
1200.00	OB	148.52		2.36	815.42	817.78	102.73	
	Received	772.00						
	TOTAL (C)	920.52	0	2.36	815.42	817.78	102.73	88.84
	TOTAL (A+B+C)	6003.76	32.57	457.77	5309.14	5766.91	236.84	96.06
<u>PLAN (CAPITAL) Major Head. 2210 - GIA - Capital-02-0202-020235</u>								
5500.00	O/B	0		2367.09	5000.00	7367.09	0.00	
	Received	7367.09						



	TOTAL (D)	7367.09	0	2367.09	5000.00	7367.09	0.00	100.00
11900.00	TOTAL (A+B+C+D)	13370.85	32.57	2824.86	10309.15	13134.01	236.84	98.23

STATUS OF PENDING AUDIT PARAS (FOR THE PERIOD UP TO MARCH - 2023)

Outstanding Para's of Previous Inspection Report No. X 21-091/2009-2010

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	B02	Scrutiny of Log books	It is informed that necessary documents were submitted to Ministry on 26-11-2014 for further direction. Ministry has sent letter No.V.11012/20/2008-VI dt.02-02-2015 seeking clarification from Dr.N.Elangeswaran the then Director for the above items. Further, the Ministry has appointed DDG (PH), DGHS to conduct the Preliminary enquiry in this matter and report to Ministry vide Ministry's Office Order No. V.11012/20/2008-V.I. dated 20 th July 2016. The reply from the Ministry is still awaited.
2.	B04	Library books not returned valued Rs.1,05,060/-	
3.	B06	Mobile handset black berry 8100 not returned.	

Outstanding Para's of Previous Inspection Report No. X21-003/2015-2016

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	B01	Payment of escalation cost charges to the contractor in violation of agreement condition Rs. 5,59,599/-	<p>In this connection the report received from the M/s. HLL Life Care Ltd, is furnished below:</p> <p>M/s. KMV projects Limited, Hyderabad (contractor) was awarded the work for civil, structural & plumbing works at PII, Coonoor. The date of commencement as per the work order was 25th June 2012 and date of completion was 24th December 2013. The Coonoor Municipality granted the building permit only on the 04th May 2013, i.e. 314 days after the due date of commencement of contract. As this delay is not attributable to the contractor, the time extension was granted up to 31st October 2014 without liquidated damages.</p> <p>As per the CPWD manual, the price escalation clause is applicable only for contracts with a contract period of more than 18 months. The duration of the above said contract, was or a period of 18 month only and hence the price escalation clause was not applicable.</p> <p>The execution of the work by the contractor suffered delays due to the following reasons which are not attributable to them.</p>

- Delay in getting statutory clearances
- Existing live cable re-routing
- Overhead transmission line relocation
- Issuance of GFC drawings for various buildings

Further, M/s. KMV issued a letter dated 27th May 2013 to HLL informing that, execution of the work is not viable to them since the BOQ rates are no longer valid and requested either to consider a price variation or to rescind the contract, duly compensating them as per law.

In this regard, a meeting was held with the contractor on 22nd November 2013, chaired by Director (Finance) of HLL, wherein HLL agreed to consider the matter based on merits on receipt of detailed formal request from the contractor.

It was highly unlikely that the contractor will continue with the work unless they were duly compensated for the delay. If the contract was either closed or terminated and the work retendered, the value of the contract would have been much higher compared to the price escalation request raised by the contractor. Moreover, the work would have been delayed further.

Considering this, another meeting involving HBL, HLL-ID & KMV was held on 17th July 2014 wherein KMV agreed to mobilise additional resources with immediate effect and ensuring to take all necessary action for completing the work in time, with a hope that HLL would consider the price variation claim.

Accordingly, the contractor submitted a claim for Rs.238 lakhs towards price escalation and Rs.38 Lakhs towards idle resources. Based on the claim from KMV and the recommendation from HLL-ID an amount of Rs.5,39,599/- was paid to the contractor under the provisions of clauses 8.7 & 8.8 of the General Conditions of Contract with due approval from the Director (F) of HLL.

In this connection, the DGA (C), Chennai has called for the details of amount paid towards price escalation to M/s. KMV Project Ltd., have been called for vide their letter dated 29.07.2020. The details has been furnished vide this Institute letter dated 17.08.2020 as follows:

Sl. No.	Description	Amount in Rs.
1.	Price Variation Bill - 1	16,30,687.31

			<table border="1"> <tr> <td>2.</td> <td>Price Variation Bill – 2</td> <td>7,19,464.96</td> </tr> <tr> <td>3.</td> <td>Price Variation Bill – 3</td> <td>49,06,722.06</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td>72,56,874.33</td> </tr> </table>	2.	Price Variation Bill – 2	7,19,464.96	3.	Price Variation Bill – 3	49,06,722.06	Total		72,56,874.33
2.	Price Variation Bill – 2	7,19,464.96										
3.	Price Variation Bill – 3	49,06,722.06										
Total		72,56,874.33										
2.	B03	Non-Manufacturing of TCARV despite GOI's permission to produce the vaccine resulted in avoidable purchase of vaccine	<p>The production of TCARV was being done in a very old building built in 1950s. Though the Ministry had ordered revocation of suspense of the license on 26.02.2010, the production process could not be continued as the above said building was in a dilapidated condition which resulted contaminations repeatedly in the production. Further the CPWD authorities, after filed inspection, had certified that the building was not suitable for production of TCARV on various reasons vide their letter No. 23(230/CCD/PB/2016.872 (H) dt. 07.04.2016, a copy of which is enclosed for reference.</p> <p>In the meantime the consultancy work of “Revival of DPT group of vaccine manufacturing facilities as per cGMP norms” has been approved by the Ministry. The project was entrusted to M/s. HLL Life Care Ltd in July 2012 and immediately the civil work of construction of the building / unit was commenced.</p> <p>Hence no suitable building could be earmarked to house the unit for production of TCARV. Even after completion of construction of the new DPT building with cGMP norms, no area was available to house the unit for production of TCARV as the construction had occupied the entire area in the premises of the Institute.</p> <p>This Institute is running a dispensary for the treatment of anti-rabies to the general public as a social cause. The vaccines are purchased to treat such patients and sold to them at actuals on no profit basis.</p> <p>Moreover, the production of TCARV should also be done as per cGMP norms. Hence the Government of India was requested through Ministry of Health and Family Welfare, New Delhi, for allotment of land owned by Government of India press, Coimbatore, under Ministry of Urban Development to establish a vaccine manufacturing unit for production of TCARV and other viral vaccines with cGMP norms. The Government of India, also allotted a vacant land of Government of India Press at Coimbatore measuring 30 acres to Pasteur Institute of India, Coonoor.</p> <p>The process of acquisition of land and establishment of a separate unit for Pasteur Institute of India, at Coimbatore is in progress. Therefore, the production of TCARV could be possible only in the proposed new unit at Coimbatore.</p>									
3.	B05	Claims outstanding for the vaccine supplied Rs.38.48 lakh to be	It is informed that this Institute had sent several reminders to Ministry to settle the pending bills as early as possible. The reply is yet to be received from the Ministry.									

		recovered.	
4.	B06	Refund of Excess Deposit made of Rs. 1.60 lakh – yet to be recovered	Letters have been forwarded to WHO/Ministry of Health and Family Welfare to refund the excess amount towards the supply of 200 bottles of BPL Solution. On receipt of the reply from WHO/Ministry the position will be intimated to the A.G. Audit to settle the para.

Outstanding Para's of Previous Inspection Report No. X21-001/2017-2018

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	A01	Non adoption of tender system in finalization of project Management consultant resulted in avoidable expenditure	The Ministry of Health and Family Welfare, Government of India, New Delhi nominated M/s. HLL as Project Management Consultants for establishing the GMP Project for production of DTP Group of Vaccines. The Audit Para has been forwarded to the Ministry for their comments and reply vide letter No.PII/Accounts/HLL Project/2020-21/605 dated 18.06.2020. Reply from the Ministry is yet to be received.
2.	A02	Payment of Customs duty for import of equipment without availing exemption resulted in extra expenditure of Rs.6.13 Crs.	s. HLL Limited, the PMC has furnish reply and the same has been communicated to the Audit for admittance on 25.08.2020. The reply is as follows: The PMC was given to understand that Pasteur institute of India, Coonoor does not have provision for claiming exemption of customs duty as it is categorized as a commercial entity as involved in commercial production of anti-rabies vaccine and DPT group of vaccines. Only Research Institutions registered and recognized by DSIR (Department of Scientific and Industrial Research), Ministry of Science and Technology can avail exemption of customs duty for the import of research equipment. It is in this background, the Filling line package equipment imported is not entitled for calming exemption of customs duty.
3.	B04	Non conduct of Physical verification of Library Books.	e physical verification of the Library Books and records has been carried out on 05/06/2020 to 16/06/2020.

Outstanding Para's of Previous Inspection Report No. X21-001/2018-2019

Sl. No.	Para No.	Gist of Objection	Department's Reply
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1.	B01	Undue delay in revival of DPT manufacturing facility in PII, Coonoor resulted in adherence of Supreme Court direction.	All the new cGMP facilities were taken over by the Pasteur Institute of India, Coonoor during May 2019. Currently all the facilities, utilities and critical process equipments are qualified. Experimental batches and seed preparation are under progress. After the completion of manufacturing of validation batches, PIIC will apply for commercial licence. It is planned to supply DPT and Td vaccine to Universal Immunization Programme by 3 rd or 4 th quarter of 2022-23 onwards. Hence the para may kindly be admitted.
2.	B02	Non creation of Corpus Fund out of accumulated funds	e amount of Rs. 9430.26 lakh available in the Non Plan account of the Institute is the accumulation of funds over more than thirty five years by way of selling of Vaccines and other misc. income. The same is being kept as security amount in the event of arising any eventuality and at the time of emergencies. The instruction of the audit to create a “Corpus fund” with the above available funds will be taken in consultation with the GB &SFC.
3.	B04	Details of Remittance and adjustment of GST by the Project Management Consultant called for	this connection, the report from the M/s.HLL Biotech Ltd is yet to be received. A further report will be submitted.
4.	B09	Non furnishing of Advertisement bill for Rs.4.73 lakh	The remittance of Rs.7.00 lakh was made on demand from the DAVP which is a Govt. of India Department for publication of advertisement inviting applications for the posts on deputation. The DAVP has furnished details for Rs.2,26,712/- and the balance amount will be adjusted against future publication of advertisement. The Institute is in the process of cGMP facilities and there is additional manpower requirement. Hence the balance amount will be utilized against publishing advertisements for future vacancies. However, as per the instructions of the Audit, the DAVP is being addressed to return the balance amount of Rs.4,73,288/-. Hence, the Para may please be admitted.
05.	B12	a. Details of Equipment received for Good manufacturing Practice (GMP) compliance Vaccine manufacturing facility called for and to be furnished. b. Details of Erstwhile Lab Equipments called for and to be furnished.	a. The details of equipment received and installed at PIIC is furnished in Annexure – 4 b. The details of equipments in the Erstwhile Labourites is being listed out and will be submitted shortly. Further it is stated that this equipments will be utilized for Research and Development (R&D) purpose.



06.	B13	WHO balance of Rs.20.12 lakh shown under Schedule 3- Details called for	Further report will be submitted.
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Outstanding Para's of Previous Inspection Report No. X21-001/2019-2020

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	B02	Non implementation of Roof Top Solar Power Project – Excess Expenditure on conventional Electricity consumption	<p>Reply to DGA (Central), Chennai has been sent vide letter No. PII/Accts/A.G. Audit/2020-21/1063 dated 31.07.2020 had detailed below.</p> <p>The Ministry of New and Renewable Energy (MNRE) has identified NTPC Vidyut Vyapar Nigam Ltd (NVVN), a wholly owned subsidiary of NTPC Limited as Expert PSU in respect of Ministry of Health and Family Welfare for implementation of Roof Top Solar (RTS) projects.</p> <p>After successful transparent e-bidding process, the NVVN has selected M/s. Ashlyn Consultancy Pvt Limited to implement the RTS project under Renewable Energy Service Company (RESCO) model at Pasteur Institute of India, Coonoor.</p> <p>Further, Ministry has sought some clarifications on the stability of the building where the rooftop solar panels are to be installed and this Institute has obtained the expert report from the CPWD (Civil & Electrical) and submitted accordingly. The CPWD-Civil & Electrical in its report has confirmed the building stability and suggested to follow the necessary precautions to protect wind force as per standard norms.</p> <p>Further, Ministry has directed PII, Coonoor to wait for new Director, PII, Coonoor to join. After the joining of new Director in June – 2018, the matter was taken up with NTPC, the nodal agency for implementing the project. The NTPC has informed that they are unable to assist PII, Coonoor as the due date for entering into PPA is closed on 31.05.2018 and advised to take up this matter with the Ministry.</p> <p>Hence, the matter was taken-up in the 41st Governing Body meeting of PII, Coonoor held on 05/02/2019 under the Chairpersonship of the Secretary to Govt. of India, New Delhi. The Governing Body noted the action taken by the Institute on the minutes of meeting of the 40th GB meeting held on 08/12/2017. However, for the Agenda Item No.13 pertaining to the approval requested for the implementation of Roof Top Solar power at PII, Coonoor on which the Chairperson of the Governing Body directed to close the matter. The copy of the minutes of the 41st GB has also been forwarded to the Audit on 31.07.2020.</p>

2.	B03	Providing Water supply to New cGMP project by TWAD – excess payment made Rs.14 lakh	<p>The reply submitted to DGA, Central, Chennai on 17.02.2020 as follows:</p> <p>It is the fact that, TWAD Board has informed that the proportionate cost was reduced to Rs.2.33 Crore vide their letter No. Coonoor CWSS/PD/DB/2015 dated 05/05/2015. However, the TWAD Board has subsequently forwarded a modified DPR vide their letter No.F. Coonoor CWSS/DB/2015 dated 30.09.2015 in which the proportionate cost has been revised to Rs.2.47 crore and they have stated that the proportionate cost as per the modified DPR shall be taken for concluding the MOU. This amount is within the project cost of Rs.2.85 crore approved by the Governing Body in its meeting held on 28.11.2014. Accordingly the MOU was signed with TWAD Board on 27.11.2015 and the proposed project cost of Rs.2.47 Crore has been remitted to TWAD Board. Thus, there is no excess payment of Rs.14 lakh as raised by the Audit.</p> <p>The copy of MoU with the TWAD board dated 27.11.2015 has also been forwarded to the Audit on 17.02.2020.</p>
3.	B04	Non adherence to Timeline in completing the project by HLL	<p>The penalty for not completing the project within the approved time limit, if any justified, will be imposed at the time of final settlement of accounts and a final reply will be submitted on completion of final settlement of accounts.</p>
4.	B06	Sundry Debtors – Rs.1.62 Crore	<p>The amount of Rs.1,62,04,559/- was kept under head Sundry Debtors towards claimed difference and liquidity damages. The details have been furnished to the Audit on 17.02.2020. A</p>
5.	B07	Deposit works with CPWD.	<p>Reply to DGA (Central), Chennai has been sent vide letter No. PII/Accts/A.G. Audit/2020-21/1063 dated 31.07.2020 had detailed below.</p> <p>The following works, for which the entire amount of AA & ES was released in advance, have been successfully completed by the CPWD on the dates noted against each:-</p> <p>The instruction regarding release of entire amount of fund sanctioned in the A.A. and E.S. to CPWD will be followed scrupulously in future.</p> <p>Regarding work completion certificate, CPWD authorities have been addressed to submit the same vide this Institute's letter No. PII/ESTATE/2019-20/3783 dated: 21/01/2020. The same will be obtained and kept on record.</p>
6.	B09	Physical verification not done – Fixed Assets worth	<p>The project of cGMP revival of DPT Group of Vaccine Manufacturing Facility has recently been completed by M/s. HLL Biotech Ltd., and formally taken over by PIIC on 20/03/2019. Hence the preparation of details of Fixed Assets of PIIC including the new Fixed Assets acquired during the project is under process.</p>

		Rs.10.74 Crore	The Annual verification of Fixed Assets will be carried out shortly and report submitted to Audit.
07.	B10	Utilization of Ultra Filtration Cassettes.	<ul style="list-style-type: none"> • What is the cost involved in 16 cassettes? As per the contract, the cassettes are supplied as part of the supply item along with the machine. The cassettes are consumables to be used in the UF system. A copy of the Purchase Order is enclosed for reference. (Annexure – E). • In which block these cassettes were fitted? 8 Nos of cassettes were fitted in Tetanus block and 8 Nos in Diphtheria block. • When the unit was commissioned yet, reasons for its expiry? The Installation Qualification for UF system was completed on 05/07/2018 & Operational Qualification on 16/10/2018. The expiry date is based on manufacturer’s policy. • Whether the supplier agreed to extend the validity if so details? The supplier has furnished clarification as follows vide email dated 18/10/2018 : <i>“the expiry date mentioned on the cassettes is for glycerin / ethanol solution and not for the membrane. Membrane does not have any expiry date. We can re-use the cassette till its integrity failure”</i>. A copy of the email is enclosed for reference. (Annexure-F) • If not whether new cassettes were purchased and its cost? No new cassettes were purchased or proposed to be purchased. Based on the above clarification received from the vendor, it is proposed to use the cassette supplied initially based on the integrity of the same.

Outstanding Para’s of Previous Inspection Report No. 21-003/2019-2020

Sl. No.	Para No.	Gist of Objection	Department’s Reply
1.	B 01	Non- Recovery of TDS on GST @ 2% from the contractor’s bills Rs.4.04 lakh.	The contractors for supply of man power to PIIC namely M/s Vicky Security Service, Coimbatore and M/s Firstman Management service Pvt Ltd, Coimbatore have been addressed to furnish their reply indicating the action taken on the objection vide this institute letter No.PII/Accts/ Audit/2020-21/2949 &2950 dated 12.02.2021. Their reply is yet to be received. However, recovery of GST@ 2% is being made from the bills for the month from July 2020 onwards and remitted to Govt. Accounts.
2.	B 02	Loss to Government due to non-allotment of staff quarters Rs.7.66	As directed by the Audit, the matter has been taken up the Governing Body of PII, Coonoor. The Governing Body approved for relaxation of allotment of vacant quarters to the

		lakh.	lower type eligible employees by levying applicable charges vide agenda No.8 in its meeting held on 21.12.2020. Accordingly the vacant Type III quarters have since been allotted to the willing employees. At present there is no request for allotment of quarters pending. A copy of the minutes of the G.B. is enclosed for reference.
3.	B 03	Excess Expenditure in establishment of ETP without approval of the Client/Ministry of Rs.104 Lakh	<p>As the above objection is pertaining to the HLL Ltd., the Project Management Consultant, reply to the objection was called for. The reply received from them vide their letter no. HBL/PROJECTS/PIIC/2020-21/172 dated 18/08/2020 is reproduced below:</p> <p>The Work Order for the Waste Water Treatment Plant at Pasteur Institute of India, Coonoor was issued to M/s. Aqua Matrix Systems, Chennai for the final value of Rs.229.00 Lakhs. The DPR estimate is Rs.75 Lakhs for renovating the existing waste water treatment plant and this was revised to Rs.150.65 Lakhs for constructing a new waste water treatment plant. The main reasons for the increase of Rs.78.35 Lakhs in the final order value as compared to the sanctioned budget of Rs.150.65 Lakhs are mentioned below:</p> <ol style="list-style-type: none"> 1. Online Monitoring System – During the pre-bid meeting, online monitoring system to monitor additional parameters like Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Total Suspended Solids (TSS) was included in the scope of work as additional items amounting to Rs.13.67 Lakhs was not part of the sanctioned budget of Rs.150.65 Lakhs. 2. Civil Works for ETP & STP – There has been increase of Rs.27.57 Lakhs in the Civil works cost from the approved budget cost due to the difficult hilly terrain and site conditions. 3. Installation, testing and commissioning of the plant (ETP & STP) – The cost for installation, testing and commissioning of the plant (ETP & STP) had gone up due to multi-stage works, locational factors, mobilizations of people and few other associated factors. 4. Price Escalation – The sanctioned budget of Rs.150.65 Lakhs was estimated by the Consultant NNE in May 2013 and the offer from the vendor against the formal tender was received in October 2015. The price escalation during these two years has to be considered.
4.	B 04	TDS made by TNEB, Ooty on the interest allowed on TNEB Deposit – Refund to be obtained Rs.63,845/-	The TDS made by TNEB, Ooty on the interest allowed on TNEB Deposit has been remitted to the Government accounts. In view of the above the Para may kindly be admitted.

5.	B 05	Non- maintenance of vital project execution records	The ministry has nominated M/s. HLL Life Care Ltd., Trivandrum as Project Management Consultant (PMC) for the project with Consultancy fee of 7% of the Project Cost. The roll of Pasteur Institute in this Project is to provide funds as and when demanded and to monitor the works executed by the vendors under the direct supervision of HLL. Therefore the vital Project records referred to in the para should have been maintained at HLL only and these records could be verified by the audit only at the time of inspection on the accounts of HLL Ltd., In view of the above the para may kindly be admitted.
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Outstanding Para's of Previous Inspection Report No. 21-004/2022-2023/51

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	1/II A	Non Creation of Corpus fund Amount kept idle of Rs.1,26,08,22,000/-	The Audit Report has been received on 01.04.2023 and replies to the paras are being attempted. Details of the replies to each para will be furnished after sending the replies to the Audit.
2.	1/II B	Leasing out of land to Post Office – Arrears of lease rent to be collected of Rs.1,06,600/-	
3.	2/IIB	Non conduct of Governing Body Meeting	
4.	3/IIB	Non-disposal of unused vehicle for more than 4 years	
5.	4 / II B	Non-deduction of TDS on GST from the contractor for Operation & Maintenance Service bills.	
6.	5 / IIB	Review of DCB records – Pending dues for supply of vaccines more than 20 years of Rs.38,48,405/- lakh and liquidated damages not waived of Rs.117.38 lakh	
7.	6 / IIB	Deposit works awarded to CPWD – Balance amount not recovered from CPWD of Rs.24,02,294/-	
8.	7 / IIB	Revision of Lease Rent for the premises occupied by the Bank of Baroda. Non-revision of lease rent for the ATM functioning in PII, Coonoor for more than 10 years – Non-recovery of arrears of lease rent.	