



**PASTEUR INSTITUTE OF INDIA, COONOR**  
(Autonomous Body Under the Ministry of Health  
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**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 2024-2025/ Revised Estimate 2023-24/  
Budget Estimate 2025-2026**

(Rs. in Core)

Head of Account	Budget Estimate 2024-2025	Revised Estimate 2024-2025	Budget Estimate 2025-2026
GIA – General	60.00	62.29	71.62
GIA – SAP	0.50	0.50	0.50
GIA – Salaries	10.00	10.00	11.38
GIA – Capital	19.50	4.87	2.00
<b>TOTAL</b>	<b>90.00</b>	<b>77.66</b>	<b>85.50</b>

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

**Month- wise Expenditure from April 2024 to March 2025**

(Rs. in Lakhs)

Month	General	SAP	Salaries	Capital	Total
April – 24	146.28	0.01	139.75		286.04
May – 24	627.01	1.61	59.04		687.66
June – 24	507.01	6.22	51.24		564.47
July – 24	441.71	5.14	63.35		510.2

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Aug – 24	447.77	1.42	55.26		504.45
Sept – 24	327.56	0.52	59.33		387.41
Oct – 24	529.03	6.08	59.24		594.35
Nov – 24	423.07	1.82	55.53		480.42
Dec – 24	214.53	2.07	57.46		274.06
Jan – 25	605.93	6.64	59.19	4.13	675.89
Feb – 25	436.67	2.01	58.6	6.19	503.47
Mar-25	654.86	2.33	3.04	352.63	1012.86
<b>TOTAL</b>	<b>5361.44</b>	<b>35.87</b>	<b>721.02</b>	<b>362.95</b>	<b>6481.28</b>

**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**

**Separately enclosed**

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**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.

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**STATEMENT OF EXPENDITURE FOR THE MONTH OF MARCH-2025**

**Demand No. 46**

NON-PLAN					Rupees in Lakhs		
B E 2024- 25	O/B + GIA Received + Interest		Exp. For the current month of March - 2025	Exp upto previous month February -2025	Progressive 01/04/2024 to 31/03/2025	Bal. Available	% of Exp.
NOT APPLICABLE							
<u>PLAN (REVENUE)</u>							
Major Head. 2210 - GIA - General-02-0202-020231							
B E 2024- 25	O/B + GIA Received + Interest+ other income		Exp. For the current month of March - 2025	Exp upto previous month February -2025	Progressive 01/04/2024 to 31/03/2025	Bal. available	% of Exp.
6000.00	O/B	157.41	654.86	4706.58	5361.44	497.52	91.51
	Received	5701.55					
	TOTAL (A)		5858.96	654.86	4706.58		
Major Head. 2210 - GIA - SAP-02-0296-029631							
50.00	O/B	0.17	2.33	33.54	35.87	3.30	91.58
	Received	39.00					
	TOTAL (B)		39.17	2.33	33.54		
Major Head. 2210 - GIA - Salaries-02-0202-020236							

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1000.00	OB	182.03	3.04	717.98	721.02	133.39	84.39
	Received	672.38					
	TOTAL (C)	854.41	3.04	717.98	721.02		
	TOTAL (A+B+C)	6752.54	660.23	5458.10	6118.33	634.21	90.61
<u>PLAN (CAPITAL)</u>							
Major Head. 2210 - GIA - Capital-02-0202-020235							
1950.00	O/B	0.00	352.63	10.32	362.95	124.05	74.53
	Received	487.00					
	TOTAL (D)	487.00	352.63	10.32	362.95		
9000.00	TOTAL (A+B+C+D)	7239.54	1012.86	5468.42	6481.28	758.26	89.53
	O/B	0.00	0.00	0.00	0.00	29.23	0.00
	Received	29.23					
	TOTAL (E)	29.23	0.00	0.00	0.00		
9000.00	TOTAL (A+B+C+D+E)	7268.77	1012.86	5468.42	6481.28	787.49	89.17

**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**

<b>Sl. No.</b>	<b>Para No.</b>	<b>Gist of Objection</b>	<b>Department's Reply</b>
1.	B02	Scrutiny of Log books	Dr. N. Elangeswaran, while working as Director, PIIC was ordered to hold Additional charge of the Director, BCG Vaccine Laboratory, Chennai in addition to his routine duties as Director PIIC. He took away 2 vehicles of PIIC

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			<p>i.e. Chevrolet Tavera and Omni Van to the BCG Vaccine Laboratory Chennai on 31-07-2007 and utilized the vehicles there in the capacity of Director for both organization. The Officer was transferred from PIIC to BCG Vaccine Laboratory, Chennai on 29-04-2008. The vehicles were retained and utilized by him till 15-07-2009. However, both the vehicles were brought back to PIIC, Coonoor on 17-07-2009 and made available for use from 17-07-2009 by the Director who took charge from 29-12-2008.</p> <p>In the capacity of the Director he used the vehicles and both the vehicles were also brought back to PIIC. Dr. N. Elangeswaran retired on superannuation on 30-04-2021.</p>
2.	B04	Library books not returned valued Rs.1,05,060/-	<p>The Mobile Handset Black Berry 8100 was supplied to the Officer to utilize in the capacity of Director, PIIC. Similarly the Library Books issued to the Officer were also to use in the capacity of the Director, PIIC. Though he was transferred from PIIC, he was posted as Director, BCG Vaccine Laboratory, Chennai which is under the same Ministry.</p>
3.	B06	Mobile handset black berry 8100 not returned.	

**Outstanding Para's of Previous Inspection Report No. X28-003/2015-2016**

<b>Sl. No</b>	<b>Para No.</b>	<b>Gist of Objection</b>	<b>Department's Reply</b>
1.	B01	Stores items kept idle the value of such stock is worth of Rs.8,38,593/-	

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**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 <b>Rs. 5,59,599/-</b>	<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 &amp; plumbing works at PII, Coonoor. The date of commencement as per the work order was 25<sup>th</sup> June 2012 and date of completion was 24<sup>th</sup> December 2013. The Coonoor Municipality granted the building permit only on the 04<sup>th</sup> 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 31<sup>st</sup> 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> <ul style="list-style-type: none"><li>• Delay in getting statutory clearances</li><li>• Existing live cable re-routing</li><li>• Overhead transmission line relocation</li><li>• Issuance of GFC drawings for various buildings</li></ul> <p>Further, M/s. KMV issued a letter dated 27<sup>th</sup> 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.</p> <p>In this regard, a meeting was held with the contractor on 22<sup>nd</sup> 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</p>

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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 17<sup>th</sup> 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:

<b>Sl. No.</b>	<b>Description</b>	<b>Amount in Rs.</b>
1.	Price Variation Bill - 1	16,30,687.31
2.	Price Variation Bill - 2	7,19,464.96
3.	Price Variation Bill - 3	49,06,722.06

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			<b>Total</b>	<b>72,56,874.33</b>
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</p>	

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			<p>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.</p> <p>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. 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 recovered.	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.
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**

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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	<p>The EFC of MoH&amp;FW held on 01-03-2012 for considering the expenditure proposed to be incurred for revival of DTP Group of Vaccine as per cGMP norms at PII, Coonoor noted that the Consultancy Fees of Rs.12.14 Crore included in the project has to be re-worked out on the basis of cost plus in consultation with IFD of MoH&amp;FW.</p> <p>The Ministry, after recalculating the Consultancy Fee conveyed the concurrence of the IFD of MoH&amp;FW restricting the Consultancy Fee to Rs.9.59 crore vide O.M.No.V.11011/01/2012-V.I. dated 05-07-2012. Accordingly the Project Management Consultant work was awarded to M/s. HLL Life Care Ltd., on nomination basis. Copy of the Ministry's O.M. referred above is enclosed for perusal.</p>
2.	A02	Payment of Customs duty for import of equipment without availing exemption resulted in extra expenditure of Rs.6.13 Crs.	<p>This Institute 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. In this background, the Filling line package equipment imported is not entitled for calming exemption of customs duty.</p> <p>This issue was already referred to the Ministry of Health and Family Welfare vide this office letter dated 09-10-2014. The Ministry has stated vide letter No. L-20027/6/2014-IC dated 12-11-2014 that PII, Coonoor, Nilgiris (Tamil Nadu) do not fulfil the eligibility conditions for issuance of one time certificate of category for Customs Duty Exemption under Condition No.86 shown against Serial No.485 of the Department of Revenue (Ministry of Finance)'s Notification NO.12/2012-Customs dated 17<sup>th</sup> March, 2012 and accordingly, the request made by PIIC, Nilgiris (Tamil Nadu) for the CDEC cannot be acceded to.</p>
3.	B04	Non conduct of Physical verification of	<p>The physical verification of the Library Books and records has been carried out on 05/06/2020 to 16/06/2020.</p>

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

Sl. No.	Para No.	Gist of Objection	Department's Reply
1.	B01	Undue delay in revival of DPT manufacturing facility in PII, Coonoor resulted in adherence of Supreme Court direction.	<p>M/s. HLL Lifecare Limited, the Project Management Consultant has handed over the GMP facility during May, 2019. Followed by which, this Institute has completed Installation Qualification (IQ), Operational Qualification (OQ) and Performance Qualification (PQ) for all the equipments during the years 2019, 2020 and 2021 including during the COVID lock down period. Now all the facilities are routinely operated and GMP compliance. Further to the establishment of GMP compliance facilities at PII, Coonoor, the Central Licensing Authority (CDSCO, New Delhi) and State Licensing Authority (Drugs Control Department, Govt. of Tamilnadu) had conducted Joint Inspection for the grant of permission to manufacture test batches for test, examination and analysis and granted the license.</p> <p>The Copies of the Test License is enclosed for your kind perusal.</p>
3.	B04	Details of Remittance and adjustment of GST by the Project Management Consultant called for	<p>In As per the Annual Report of HLL Lifecare Limited for the years 2017-18, 2018-19 and 2019-20, in the Annexure 'A' to the Independent Auditors' Report certified by Statutory Auditors together with comments of the Comptroller &amp; Auditor General of India (C&amp;AG) thereon, it is observed that the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Goods and Services Tax, Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and other statutory dues applicable to it. Based on the above, it is presumed that the GST has been paid by the Project Management Consultant.</p>
05.	B12	a. Details of Equipment received for Good	<p>Details of Equipment received for Good Manufacturing Practice compliance vaccination manufacturing facility, Details of Erstwhile Lab Equipments and Physical verification of assets have been completed and shown to</p>

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		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.	the audit party during its visit on 15.03.2024 at this Institute.
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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	The matter was taken-up in the 41 <sup>st</sup> 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 40 <sup>th</sup> 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 40 <sup>th</sup> GB and 41 <sup>st</sup> GB are enclosed for perusal.
3.	B04	Non adherence to Timeline in completing the project by HLL	M/s. HLL Lifecare Limited, the Project Management Consultant has handed over the GMP facility during May, 2019 with approximately 110 Nos. of snag points. Followed by which, this Institute has completed Installation Qualification (IQ), Operational Qualification (OQ) and Performance Qualification (PQ) for all the equipments during the years 2019, 2020 and 2021 including during the COVID lock down period. Now all the facilities are routinely operated and GMP compliance. Further to the establishment of GMP compliance facilities at PII, Coonoor,

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			the Central Licensing Authority (CDSCO, New Delhi) and State Licensing Authority (Drugs Control Department, Govt. of Tamilnadu) had conducted Joint Inspection for the grant of permission to manufacture test batches for test, examination and analysis and granted the license.
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 &amp; 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 <b>Rs.10.74 Crore</b>	Details of Equipment received for Good Manufacturing Practice compliance vaccination manufacturing facility, Details of Erstwhile Lab Equipments and Physical verification of assets have been completed and shown to the audit party during its visit on 15.03.2024 at this Institute.

**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

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			month from July 2020 onwards and remitted to Govt. Accounts.
2.	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"><li>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.</li><li>2. Civil Works for ETP &amp; 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.</li><li>3. Installation, testing and commissioning of the plant (ETP &amp; STP) – The cost for installation, testing and commissioning of the plant (ETP &amp; STP) had gone up due to multi-stage works, locational factors, mobilizations of people and few other associated factors.</li><li>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.</li></ol>

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**Outstanding Para's of Previous Inspection Report No. 21-004/22-23/51 dt.**  
**29.03.2023**

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 Institute has accumulated the funds by way of selling of Vaccines over period of years and generating income by depositing the amount. The same is being kept as security amount to meet at the time of exigencies in the event of any eventuality arising. As per the standard format prescribed by the Finance Ministry the Corpus / Capital fund is shown in the Balance Sheet and Auditor Statement of Accounts.				
2.	I/II B	Leasing out of land to Post Office – Arrears of lease rent to be collected of Rs.1,06,600/-	<b>Observation 1:</b> Whenever Postal Department is occupying the building on rent for housing their Post Office, the rent is being fixed by them based on the report of the “Fair Rent Assessment Committee (FRAC)” constituted by the Department of Post. With regard to the building owned by PIIC given to the Postal Department on rent for functioning “Pasteur Institute Post Office” the rent has been fixed based on the Assessment report of the Fair Rent Assessment Committee meeting held on 12-09-2020. In this connection a copy of letter No.D-133 dated 11-11-2020 received from the Superintendent of Post Offices, Nilgiris Division, Udthagamandalam is enclosed for perusal.  <b>Observation 2:</b> The arrears of lease rent of Rs.1, 06,600/- for the period from 01.08.2019 to 31.12.2022 has been collected from the Postal Authorities and credited to the accounts of this Institute on 09.05.2023. The vouchers and related documents have been shown to the Audit Party on their visit on 15-03-2024. The copies of the documents are enclosed.				
3	2/II B	Non conduct of Governing Body Meeting	The SFC meeting was convened on 24-01-2023 and the Ministry was requested to convene the Governing Body in consultation with the Secretary (HFW) and the Chairman of GB on 13-02-2023. Accordingly, the Governing Body Meeting has been conducted on 02-06-2023. Further another SFC was held on 15-11-2023 and the date for conducting GB was also requested from the Competent Authority.				
4	3/II B	Non-disposal of unused vehicle for more than 4 years	As per the Audit Observation under Para No.3/II B the following vehicles have been scrapped through MSTC Ltd., (A Govt. of India Enterprise), Chennai through E-Auction. <table><tr><th>Sl.</th><th>Description</th><th>Registration</th><th>Date of</th></tr></table>	Sl.	Description	Registration	Date of
Sl.	Description	Registration	Date of				

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			<table><tr><th>No.</th><th></th><th>No.</th><th>Scrap</th></tr><tr><td>1.</td><td>Ambassador Car</td><td>TN 43 A 3938</td><td>29-11-2023</td></tr><tr><td>2.</td><td>Tata Refrigerated Truck</td><td>TN 43 A 0335</td><td>28-08-2023</td></tr><tr><td>3.</td><td>Tata Refrigerated Truck</td><td>TN 43 A 7858</td><td>28-08-2023</td></tr></table> <p>The copies of delivery orders have been shown to the Audit Party on 15-03-2024, the copies of which are enclosed for your perusal.</p>	No.		No.	Scrap	1.	Ambassador Car	TN 43 A 3938	29-11-2023	2.	Tata Refrigerated Truck	TN 43 A 0335	28-08-2023	3.	Tata Refrigerated Truck	TN 43 A 7858	28-08-2023
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5	4 / II B	Non-deduction of TDS on GST from the contractor for Operation & Maintenance Service bills.	<p>The actual payments made to the contractor for Operation &amp; Maintenance Service for the period from July - 2020 to January - 2023 has been worked out to Rs.45, 78,984/- and the amount of TDS on GST to be recovered from the Agency is works out to Rs.91,579/-. The Agency has been directed vide this office letter dated 04-07-2023, requesting to forward us the proof of the IT on GST paid if any in respect of payments made by this Institute for the period from July 2020 to January 2023 for Rs.91,579/-. The Agency was further directed to remit the TDS amount of Rs.91, 579/- to this Institute if they have not filed I.T. returns already.</p> <p>In this connection the Agency in their reply has stated that they are not expected to pay 2% GST additionally at this stage as they have already paid 100% of the GST. The copy of the reply received through e-mail is enclosed.</p> <p>It is therefore requested that the non recovery of TDS on GST by this Institute may kindly be condoned as a special case. Now the recovery is being made correctly from the vendors as instructed by the Audit.</p>																
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	<p>It is informed that this Institute has been repeatedly sending several reminders to Ministry to settle the pending bills to the tune of Rs.38,48,405/-. The last reminder has been issued to the Ministry on 14.06.2022. A copy of the letter is enclosed. The reply is yet to be received from the Ministry. In this connection, it is informed that, there is no loss of revenue to the Institute and the Government since the supplies were made to Government Departments as per the instructions of MoH&amp;FW. However, the case will become settled by perusing further.</p> <p>A sum of Rs.117.38 lakhs has been imposed as Liquidate Damages by Ministry for delay in supplying</p>																

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**PASTEUR INSTITUTE OF INDIA, COONOR**  
(Autonomous Body Under the Ministry of Health  
and Family Welfare, New Delhi, Government of India)



			<div>Vaccines under Universal Immunization Program (UIP) as detailed below:</div> <table><tr><th>Year</th><th>DPT</th><th>DT</th><th>TT</th><th>Total</th></tr><tr><td>2002-03</td><td>3,95,175</td><td>22,470</td><td>0</td><td>4,17,645</td></tr><tr><td>2003-04</td><td>5,50,562</td><td>4,99,876</td><td>5,20,867</td><td>15,71,305</td></tr><tr><td>2004-05</td><td>17,48,367</td><td>53,615</td><td>5,10,196</td><td>23,12,178</td></tr><tr><td>2005-06</td><td>13,46,010</td><td>4,68,292</td><td>1,06,144</td><td>19,20,446</td></tr><tr><td>2006-07</td><td>36,67,411</td><td>3,19,991</td><td>13,42,900</td><td>53,30,302</td></tr><tr><td>2007-08</td><td>1,80,923</td><td>4,800</td><td>0</td><td>1,85,723</td></tr><tr><td>Total</td><td>78,88,448</td><td>13,69,044</td><td>24,80,107</td><td>1,17,37,599</td></tr></table> <div><p>It is further informed that, the delay in supply was not on the part of PIIC, but because of the consignee's reluctance to accept the vaccine on account of non availability of cold storage with the consignees. As such, the liquidated damages (LD) should not be imposed on PIIC and the same should be returned back to PIIC by waiving the LD clause. The matter has been taken up with the Ministry for waiving the LD clause for consequent release of the payment. A further report will be submitted on receipt of suitable report from the Ministry.</p><p>Moreover, the Principal Director of Audit (C), Chennai vide Letter No. PDA(C)/CE/VI/28-09/2014-15/294 dt.13/10/2022 stated that the para is not pursued further.</p></div>	Year	DPT	DT	TT	Total	2002-03	3,95,175	22,470	0	4,17,645	2003-04	5,50,562	4,99,876	5,20,867	15,71,305	2004-05	17,48,367	53,615	5,10,196	23,12,178	2005-06	13,46,010	4,68,292	1,06,144	19,20,446	2006-07	36,67,411	3,19,991	13,42,900	53,30,302	2007-08	1,80,923	4,800	0	1,85,723	Total	78,88,448	13,69,044	24,80,107	1,17,37,599
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7	6/IIB	Deposit works awarded to CPWD – Balance amount not recovered from CPWD of Rs.24,02,294/-	The CPWD has refunded the balance amount of the deposit amount of Rs.15,50,219/- for the completed works allotted to them and the same has been credited into the Bank accounts of this Institute on 20-05-2023. The remaining amount of Rs.8,52,075/- is pending with the CPWD, since, the work pertaining to this amount is yet to be completed.																																								
8	7/II B	Revision of Lease Rent for the premises occupied by the Bank of	The CPWD authorities have been requested to inspect the building rented out to the Bank of Baroda and to assess the rent to be revised vide this office letter No.PII/ADMIN/RENT ASSESSMENT/2023-24/304 dated																																								

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**PASTEUR INSTITUTE OF INDIA, COONOR**  
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	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.	02.05.2023. (copy enclosed). A further report may kindly be awaited.
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**STATUS OF PENDING AUDIT PARAS (FOR THE PERIOD UP TO MARCH - 2024**

**Outstanding Para's of Previous Inspection Report No. 21-04/22-23**

Sl. No.	Part IIA/ IIB Para No.	Gist of Objection	Institute Reply	SAO's Remarks
1.	I/IIA	Though the corpus fund is exhibited in the accounts, the authority under which it is created, the pattern of contribution and its utilization is not available on record. PIIC may formulate the same and be approved by the competent authority of PIIC. though the amount is being exhibited in the annual accounts, the reply is not acceptable in view of huge funds locked up for long period and to monitor the initiatives to utilize the funds after due formation of rules by the competent authority.	<p>The Governing Body will be the custodian of the all the properties and funds of the Institute and shall manage the same prudently as per the "clause 8" of the Rules and Regulation and Memorandum of the Association of Pasteur Institute of India, Coonoor. Therefore, the utilization of Corpus Funds will be decided by the Governing Body.</p> <p>The copy of the Rules and Regulation and Memorandum of the Association of Pasteur Institute of India, Coonoor is enclosed herewith.</p> <p>It is therefore requested that the Para may kindly be admitted.</p>	
2.	7/IIB	The CPWD	The CPWD authorities have been	

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**PASTEUR INSTITUTE OF INDIA, COONOR**  
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		<p>assessment report and the action taken thereon by PIIC is pending.</p>	<p>requested to inspect the building rented out to the Bank of Baroda and to assess the rent to be revised vide this Office letter No. PII/ADMN/RENT ASSESSMENT /2023-24/304 dated 02.05.2023.</p> <p>This Institute vide letter No. PII/ADMN/ BOB/2024-25/44 dated 04.04.2024 informed the Chief Manager, Bank of Baroda to effect the payment of the revised rent for Extension Counter of Rs.43240/- per month w.e.f. 01.04.2024 in accordance with the MoH&amp;UA, Dte. of Estates O.M. No. 18015/1/2017-Pol.III dated 10.07.2023. Likewise Rs.9400/- has been worked out for ATM and requested to remit the same vide letter No. PII/ADMN/BOB/2024-25/139 dated 15.04.2024. Further requests made vide letter No. PII/ADMN/BOB/2024-25/1023 dated 26.07.2024 and letter No. PII/ADMN/BOB/2024-25/1024 dated 26.07.2024 for extension counter and ATM respectively.</p> <p>Recently requests were once again made vide letter No. PII/ADMN/BOB/2024-25/2278 dated 06.12.2024 and letter No. PII/ADMN/BOB/2024-25/2279 dated 06.12.2024 for extension counter and ATM respectively.</p> <p>The Bank is actively considering to effect the revision of rent.</p>	
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