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**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1, Rohini, Delhi-110085 for the period 2020-22 from 03/06/2022 to 13/06/2022

INTRODUCTION

Test Audit on account of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1, Rohini, Delhi-110085 for the period 2020-22 from 03/06/2022 to 13/06/2022 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO, Sh. Rajiv Singhal, SO during the period from 03/06/2022 to 13/06/2022 (07 working days).

AIMS & OBJECTIVES

The Medical Care Unit is set-up in the premises of Asha Kiran Home to provide health facility to the Intellectually Disabled Residents. At present, approx. 1000 Intellectually Disabled Residents are residing therein against the sanctioned capacity of almost half to the residents residing in the Asha Kiran Complex for shelter, rehabilitation and medical care.

The Medical Care Unit provides the medical/nursing services to residents of Asha Kiran. It provides round the clock(24x7) Medical services to the residents including – Emergency Services, Vaccination, Pharmacy, OPD Services, IPD Services, DOT Treatment as well as specialized consultation by the Psychiatrist and other visiting specialists.


The Medical Care Unit provides time to time orientation and preventive awareness programmes to the residents.

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOO/DDO	Dr. Manoj Kumar, CMO(NFSG)	2020-21 to 2021-2022
Cashier	Mr. Rohit Dabas, Jr. Asstt.	2020-21 to 2021-2022

Budget Allocation & Expenditure for the year 2020-22 :-

Financial Year	Budget in Rupees	Expenditure in Rupees
2020-21	18715000	17593107
2021-22	15007000	14219716



Statutory Audit:-

The Statutory audit of the Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1, Rohini, Delhi-110085 has not been done so far by the AGCR, Delhi.

Maintenance of Records:-

The maintenance of records of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1, Rohini, Delhi-110085 for the period 2020-22 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	11	05	06
2	Group B	03	01	02
3	Group C	05	01	04
	TOTAL	19	07	12

Old Audit report :-

(A) There were 09 audit paras outstanding in the previous audit report. The Medical Care Unit has submitted replies of old paras. Hence, 05 paras have been settled. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2014-16	01	Nil	Nil	01
2	2018-20	08	05	2,3,4,5 & 7	01,06 & 08
Total		09	05	05	04

(B) Details of Old Recovery: Nil

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	2018-20	2	3405/-	3405/- ✓	Nil
2	2018-20	3	7076/-	7076/- ✓	Nil
3	2018-20	4	2610/-	2610/- ✓	Nil
Total			13091/-	13091/-	Nil

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Details of Current Recovery: Rs.26958/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	15	Short deduction of Income Tax of Rs.26958/-.	26958/-	Nil	26958/-
Total			26958/-	Nil	26958/-

The internal audit report has been prepared on the basis of information furnished and made available by the Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1, Rohini, Delhi-110085 for the period 2020-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

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PART-I
Old Audit Report

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Directorate of Audit
C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



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Govt. of NCT of DELHI



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Social Welfare							
Sub department: Medical Care Unit, Avantika Complex, Rohini, Delhi (3131/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2014	2018	1		Purchase of Tread Mill without following guidelines of GFR	O	0
2	2018	2020	1		Non payment/deduction of Electricity Bills for residential accommodation	O	0
3	2018	2020	2		Short deduction towards UTGEIS	O	3405 ✓ S
4	2018	2020	3		Recovery on account of overpayment of Child Care Leave	O	7076 ✓ S
5	2018	2020	4		Recovery on account of short deduction of license fees	O	2610 ✓ S
6	2018	2020	5		Non adjustment of outstanding AC Bills amounting to Rs. 50000/-	O	0 ✓ PS
7	2018	2020	6		Leave rules benefits given to contractual staff under CCS Leave Rules 1972	O	0
8	2018	2020	7		Accumulation of unserviceable stores amounting to Rs. 477876/-	O	0 ✓ S?
9	2018	2020	8		Non production of Record	O	0

* NOTE:
'O'- Outstanding by the Department/Units.
'R'- Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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Para No.1 Purchase of Tread Mill without following guidelines of GFR.
(Ref. audit memo No. 05 dt. 10.07.2018)

Rule 145 and 146 of GFR 2005 stipulates that Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids, on the basis of a certificate to be recorded by the competent authority and Purchase of goods costing above Rs. 15,000/- (Rupees Fifteen Thousand) only and upto Rs. 1,00,000/- (Rupees One lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonability of rate, quality and specifications and identify the appropriate supplier.

During the test check of Purchase files of Medical Care Unit, Avantika, Rohini, Delhi, it was observed that codal formalities / guidelines of GFR were not followed in the Purchase of Tread Mill from M/s Kulbhushan Medical Hall for RS.21375/- as per details given below:-

- 1 No records regarding constitution of Purchase Committee of an appropriate level by the Head of the Department could be found in the file provided by the office.
- 2 No certificate regarding survey of market to ascertain the reasonability of rate, quality and specifications and identification of the appropriate supplier could be found in the concerned file
- 3 No record regarding inviting of quotations or bids of appropriate suppliers could be found in the concerned files by which it could be ascertained that the office had invited the quotations.

In the absence of non following of codal formalities /guidelines of GFR, how the office was satisfied that the goods recommended for purchase were of the requisite specification and quality and were priced at the prevailing market rate and that the supplier was reliable and competent to supply the item, in the absence of survey / quotations / bids of other appropriate suppliers could not be understood by audit.

The department may get the purchase regularized by availing the approval of the competent authority i.e HOD of the department after verification of facts and figures under intimation to audit

Para No.2 ISO certification dated 20.8.2014.
(Ref. audit memo no. 04 dt. 10.07.2018).

ISO 9001:2008 specifies requirements for a quality management system where an organization needs to demonstrate its ability to consistently provide product that meets customer with applicable statutory and regulatory requirements, which aims to enhance customer satisfaction through the effective application of the system, including processes for continual improvement of the system and assurance of conformity to customer.

An ISO 9001 certificate is not a once-and-for-all award but must be renewed at regular intervals recommended by the certification body, usually once every three years.

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PART - II

CURRENT AUDIT REPORT (2018-2020)

PARA NO. 01

(Audit Memo No. 01 Dated : 23.09.2020)

Sub: Non Payment/deduction of Electricity Bills for residential accommodation situated at Asha Kiran Complex, Sewa Kutir Complex and various homes

During the test check of office records, it has come to the notice that the following officials have been residing in residential accommodation situated at Asha Kiran Complex, Delhi but no electricity bill is being paid by the allottee since allotment. Whereas, the whole electricity bill including electricity consumed by the resident, the expenditure of which is charged to the Department. However, as per the order no. F.91(5)/88/DSW/Estt./15302 dated 31.03.1989 in respect of Ms. Leela Sajen, and F.91(5)/88/DSW/Estt./15313 dated 31.03.1989 in respect of Ms. Sunita Chawla, it is clearly mentioned that the electricity and water charges will be borne by the allottee. The detail are as under:

Sl. No.	Name of the Allottee	House No.	Period	Remarks
1.	Ms. Leela Sajen, Nursing Officer (Staff Nurse)	3, Type - II, Asha Kiran Complex, Avantika, Delhi	Since allotment to till date	No electricity bill paid by the allottee
2.	Ms. Sunita Chawla, Nursing Officer(Retired on 31.12.2019)	1, Type-III, Asha Kiran Complex, Avantika, Delhi	Since allotment to till date	Formerly residing H. No. 4, Type-II, Asha Kiran Complex, Delhi. No Electricity bill paid by the allottee

It is important to assess the consumption based on the appliances connected in the house and for the hours, the same is used which are decided by the utility based on appliance that have been installed at their home for connected load such as appliances like lights, air conditioner, refrigerator, tube light, computer, television, fans. Etc. The approximated usage of these appliances based on how it is used normally in houses by the allottee. Even these values are an approximation based on general usage. The tool has been built with latest tariff data available from all the state electricity boards and has maximum information as available on the internet and through contacts that helped with sample electricity bills. The tools covers the following bill components:

- 1) **Energy Charge:** This is the per unit electricity charge that you pay on your bill. It is mostly defined slab wise and the cost increases as units on electricity bill increase.
- 2) **Fixed Charge:-**This is mostly dependent on the connected load that the utility provided

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3) **Electricity Duty & Tax** : This is the government tax for using electricity. Duty is applicable per unit of electricity consumption and tax is applied on the whole bill amount.

4) **Meter Rent**

5) **Power purchase cost adjustment charges**

- (i) PAC on Fix charges
- (ii) PAC on Energy charges

6) **Pension Trust Charges**

- (i) On Fix charges
- (ii) On Energy charges

On the basis of the above method, the calculation of amount of electricity be ascertained that is to be recovered from the above mentioned official.

It is found that individual Electricity meter has not been installed in any of the staff quarter allotted to the Government official. The department has been paying for the electricity consumed by the government servant. However, no such records are provided by the HOO, Medical Care Unit to ascertain whether the same is followed or not. .

To take necessary action to calculate the due amounts on prescribed rates on actual consumption of electricity by every beneficiary and up to date recovery may be made from the allottee after due verification of facts and figures and be shown to audit. Other similar cases who have availed the Government Accommodation may also be reviewed at department level.

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PARA NO. 02

(Audit Memo No.02 Dated: 23.09.2020)

Subject: - Short deduction of Rs 3,405/- towards UTGEIS/-

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

As per GIO (1) below para 5.4, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800/- and classified as Group 'C' is at Rs. 30/- per month from January, 2011 onwards.

During the test check of Pay Bill Register, it has been observed that the Medical Care Unit, Rohini, Delhi has not been deducting the UTGEIS contribution in r/o the following officials as per the above mentioned rates of subscription. The details are given below:-

S. No	Name & Designation of Officials Sh./Smt.			Difference	Period/ Month	Months	Amount Short Deducted to be recovered
		Amt. deducted	To be deducted				
1.	Rajwati, Sweeper	15	30	15	01/11 to 06/17	78	1170
2.	Shakuntla, Sweeper	15	30	15	01/11 to 06/17	78	1170
3.	Amit Kumar, Nursing Orderely (Trd. on 12/16 to Education Department)	15	30	15	01/11 to 11/16	71	1065
TOTAL							3405/-

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Note:- A Letter may be sent to the concerned department for recovery of UTGEIS in r/o Sh. Amit Kumar, Nursing Orderly who has been transferred from this unit w.e.f 12/2016.

The CMO/DDO may recover the amount of Rs.3405/- from the above officials after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations at unit level.

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PARA NO. 03

(Audit Memo. No. 4 Date: 24.09.2020)

Subject: **Recovery of Rs. 7076/- on account of overpayment of Child Care Leave.**

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training, it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days. Further, As per amendment in the CCS (Leave) Rules, 1972 vide DOPT's OM dated 30.08.2019, the Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018.

During scrutiny of Service books of Medical Care Unit, Asha Kiran Complex, Avantika, Rohini, Delhi for the period 2018-2020, it has been observed that **Dr. Jyotsna Bharti, CMO** has availed more than 365 days leave as on date and the unit has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of Rs. 7076/- during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 15.10.2019 – 360 days.

Details of salary paid by the office and salary to be made as per above notification is as under:

Period of leave in excess of 365 days after 14.12.2018	Total No. of days	100% Salary paid during the period by office (Basic pay +NPA+ DA)	100% Salary paid for excess days	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4 (B. P./No. of days of month x excess CCL availed)	5	6
24.03.2019 to 28.03.2019	05	174100+34820+10446 =219366	35382	28306	7076
TOTAL RECOVERY TO BE MADE					7076

The CMO/DDO may recover the amount of Rs.7076/- from the above officer after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations at unit level.

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PARA NO. 04

(Audit Memo No. 5 Dated :24.09.2020)

Sub: - Recovery of Rs. 2610/-on account of Short deduction of License Fees

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27/7/12, order no. No.F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10-03-2014 and order no. F. 4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18, the flat rate of License fee and Water Charges for the various types of Government (General Pool) Residential Accommodation have been revised w.e.f. 01-07-2012, 01-07-2013 and 01-07-2017 respectively. During the test check of PBR of Medical Care Unit, there is a short deduction of License Fee to the tune of Rs. 2610/-. The detail of recovery to be made from the official is given as under:

1. Name of the Official		Ms. Leela Sajen, Nursing Officer			
Designation		Nursing Officer			
Qtr Type & Locality Qtr No		4, Type - II, Asha Kiran Complex, Avantika, Sector-1, Rohini Delhi			
Period w.e.f		License Fee (Living Area 41 sqmtr. to 50 sq.mt.)			
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	License Fee	License Fee	License Fee	License Fee	
07/13 to 6/17	280	310	30	48m x 30=1440	1440
07/17 to 9/2020	280	310	30	39mx30=1170	1170
Total					2610

The CMO/DDO may recover the amount of Rs.2610/- from the above official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations at unit level.

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PARA NO. 05

(Audit Memo No.08 Dated: 25-09-2020)

Sub:- Non- adjustment of outstanding AC Bills amounting to Rs.50000/-

According to Rule 118 to 121 of Receipts and Payments, 1983 money drawn on behalf of Abstract Contingent bill (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawl by submission of detailed contingent bill.

During the test check of advance drawn register of the Medical Care Unit for the period 2018-2020, it has come to the notice that the following advances have been drawn by the DDO but the AC bills have not been submitted in PAO-25 within the period as prescribed limit of time.

S. No.	Purpose	Bill No. dated	Amount
1.	Advance drawl bill for radiological and pathological investigation	ACB-69 dt.19/12/2019	25000/-
2.	Advance drawl bill for local purchase of medicines	ACB-90dt.04.03.2020	25000/-

The CMO, Medical Care Unit may be settled the above advances within the period as prescribed limit of time as per R&P rules and be shown to next audit. Similar all other cases may also be reviewed and action may be taken accordingly at HOO level.

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PARA NO. 06

(Audit Memo No.11 Dated: 28.09.2020)

Sub. : Leave Rules benefits given to Contractual Staff under CCS Leave Rules,1972

As per Rule 2 of Central Civil Services(Leave) Rules, 1972 it is clearly mentioned that these rules shall apply to Government servants appointed to the civil services and posts in connection with the affairs of the Union, but shall not apply to-

- (a) Railway servants;
- (b) persons in casual or daily-rated or part-time employment;
- (c) persons paid from contingencies;
- (d) workmen employed in industrial establishments;
- (e) persons employed in work-charged establishments;
- (f) members of the All India Services;
- (g) persons locally recruited for service in Diplomatic, Consular or other Indian establishments in foreign countries;
- (h) persons employed on contract except when the contract provides otherwise;
- (i) persons in respect of whom special provisions have been made by or under the provisions of the Constitution or any other law for the time being in force;
- (j) persons governed, for purposes of leave, by the Fundamental Rules or the Civil Service Regulations;
- (k) persons serving under a Central Government Department, on deputation from a State Government or any other source, for a limited duration.

Rule 65- Power to relax Where any Ministry or Department of Government of India is satisfied that the operation of any of these rules causes undue hardship in any particular case, that Ministry or Department, as the case may be, may be order, for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to such exceptions and conditions as it may consider necessary for dealing with the case in a just and equitable manner: Provided that no such order shall be made except with the concurrence of the Ministry of Personnel, Public Grievances and Pensions.

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Rule 66 - Repeal and saving (1) On the commencement of these rules, every rule, regulation or order, including Office Memorandum (hereinafter referred to in this rule as the old rule) in force immediately before such commencement shall, in so far as it provides for any of the matters contained in these rules, cease to operate.

(2) Notwithstanding such cesser of operation, anything done or any action taken or any leave earned by, or granted to, or accrued to the credit of a Government servant, under the old rule, shall be deemed to have been done, taken, earned, granted or accrued under the corresponding provisions of these rules.

Section 22 of the Delhi Shops and Establishments Act, 1954.

Every person employed in an establishment shall be entitled:

(a) after every twelve months, continuous employment, to privilege leave for a total period of not less than fifteen days;

(b) in every year, to sickness or casual leave for a total period of not less than twelve days:

Provided that

(i) an employee who has completed a period of four months in continuous employment, shall be entitled to not less than five days privilege leave for every such completed period; and

(ii) an employee who has completed a period of one month in continuous employment, shall be entitled to not less than one day's casual leave for every month.

(1A) (i) Privilege leave to which an employee is entitled under clause (a) of sub-section (1) or under any such law, contract, custom or usage, award, settlement or agreement as is referred to in section 3, or any part of such leave, if not availed of by such employee, shall be added to the privilege leave in respect of any succeeding period to which he is so entitled, so however, the total period of such privilege leave which may be accumulated by such employee shall not at any time exceed three times the period of privilege leave to which he is entitled after every twelve months' employment under that clause or under such law, contract, custom or usage, award, settlement or agreement.

(ii) Leave admissible under clause (b) of sub-section (1) shall not be accumulated].

(2) If an employee entitled to leave under clause (a) of sub-section (1) of this section is discharged by his employer before he has been allowed the leave, or if, having applied for and having been refused the leave, he quits his employment before he has been allowed the leave, the employer shall pay him full wages for the period of leave due to him.

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The Dy. Director (Admn-II), Department of Social Welfare, Govt. of NCT of Delhi., G.L.N.S. Complex, Delhi Gate, New Delhi-1100022 addressed to (i) All HOD of Offices / DDOs/DSWOs (ii) Manager (Manpower), M/s Intelligent Communication System India Ltd. and (iii) M/s Branch Manager, NIELIT regarding provisions of leave and welfare measures legally binding on contractors / employers engaged the workers in their establishment vide letter no. NO F. 10(115)/DSW/Admn-II/Misc-WO/2015/9695-9740 Dated 05.07.20216.

As per OM No. 14028/1/2019-Estt.(L) dated 20.06.2019, it is clearly mentioned that Govt. appoint officer on contract for a specified period in public interest keeping in view their professional or scientific / technical expertise and this restrictions of 300 days may act as a disincentive specially for those who have highly specialized professional or scientific / technical skills to join the government in various posts on contract basis for a specified period.

During the test check of record of medical care unit, it has been observed that the department has appointed nurse, ANM on contract basis through walk in interview for one year from the date of joining and some ANM appointed on purely contract basis through ICSIL. The department has allowed maximum of 20 days casual leave in the year and not be entitled to any other leave for Nurse, ANM and no provision of leave mentioned in provisional appointment letter for the post of ANM/Mail Care Giver / Welfare Officer appointed through ICSIL. At present, 34 ANM and 17 Nursing Officer are working in Medical Care Unit on contractual basis. As per sanction order no. F.9 (85)/Con.Temp/2011-12/130-136 dated 09.05.2016 it is clearly mentioned that prior to releasing of salary, each contractual employee has to sign the contract agreement but the MCU failed to provide the latest contract agreement.

The Administrator, Asha Kiran, Home for Mentally Retired has issued an order no. 9(204)AK/2015-16/820-30 dated 17.08.2015 that the contractual health employees of Asha Kiran, Asha Deep and Asha Jyoti are hereby authorized to avail leave as per CCS (Leave) Rules, 1972 as is being availed by the Welfare Officers appointed by the Directorate of Social Welfare with the prior approval of Directorate of Social Welfare vide letter No. 1(16)/MCU/Avantika/2013-14/19301 dated 24.02.2014 from Superintendent (A) and of Director (SW) by file no. F.9 (204)/AK/2015-16 dated 10.08.2015. The CMO, Medical Care Unit has not provided the approval of competent authority i.e. Administrator ("means an Administrator of a Union Territory") for CCS Leave Rules, 1972 applicable on contractual staff.

The Medical Care Unit is accumulating the leave of contractual employee time to time, which is irregular. Details of the some instances are given below:-

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01.01.2018 to 31.12.2018

Sl. No	Name	Leave granted	Excess Leave granted	Remarks
1.	Ms. Savita, ANM(SHMR)	51 days	31 days	24 days leave as E.L. and 28 days as HPL was accumulated as on 01.01.2018
2.	Ms. Sangeeta, Nursing Officer	39 days	19 days	28 days leave as E.L. and 32 days as HPL was accumulated as on 01.01.2018

01.01.2019 to 31.12.2019

Sl. No	Name	Leave granted	Excess Leave granted	Remarks
1.	Ms. Renu Rani, ANM	30	10	43 days leave as E.L. and 18 days as HPL was accumulated as on 01.01.2019
2.	Ms. Manju, ANM	30	10	30 days leave as E.L. and 34 days as HPL was accumulated as on 01.01.2019

The CMO, Medical Care Unit may either regularize the leave from the competent authority i.e. Administrator ("means an Administrator of a Union Territory") for CCS Leave Rules, 1972 applicable on contractual staff or provide a copy of approval taken from competent authority i.e. Administrator ("means an Administrator of a Union Territory") or leave taken in excess of the limits specified under the contract agreement/leave rules (Shops & Establishment Act) action may be taken as per rules accordingly under intimation to audit. Similar all other cases may also be reviewed at unit level.

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PARA NO. 07

(Audit Memo No. 12

Dated: 28.09.2020)

Subject: Accumulation of unserviceable stores amounting to RS.4,77,876/-

During the test Audit of Medical Care Unit, Asha Kiran Complex, New Delhi for the period of 2018-2019 to 2019-2020, it was observed that the unit had prepared a list of 58 condemned/unserviceable items lying in the unit having book value of Rs. 4,77,876/- as per the list given below. The process of condemnation was started in 2019.

Sl. No.	Name of items	Qty.	Condition & year of Purchase	Book Value/Original Purchase Price
1.	I/V Stand	2	Irreparable, 21.05.2007	2360
2.	I/V Stand	2	Irreparable, 23.07.2005	2330
3.	Table Over Bed	5	Irreparable, 30.03.2007	18750
4.	Auto Clave One Drum	1	Irreparable, 27.03.2010	9400
5.	Bed Side Locker	4	Irreparable, 30.03.2007	8400
6.	Bed Side Locker	1	Irreparable, 27.03.2010	1840
7.	Revolving Chair	1	Irreparable, 16.12.2005	7667
8.	Full Size Steel Amiran	2	Irreparable, 28.03.1989	6584
9.	Full Size Steel Amiran	2	Irreparable, 30.03.1991	17680
10.	Suction Apparatus	1	Irreparable, 21.08.2006	7172
11.	Suction Apparatus	2	Irreparable, 24.07.2006	12750
12.	Bed Side Screen	1	Irreparable, 17.07.2006	4350
13.	Bed Side Screen	3	Irreparable, 29.03.2008	9933
14.	Mec Refrigerator Stand	1	Irreparable, 21.08.2006	8950
15.	Table Steel	3	Irreparable, 16.12.2005	33141
16.	Phone Table	1	Irreparable, 17.10.2006	350
17.	Small Racks	1	Irreparable, 18.10.2006	499
18.	Revolving Stool	2	Irreparable, 20.03.2010	4034
19.	Revolving Stool	3	Irreparable, 28.09.2010	2340
20.	Revolving Stool	5	Irreparable, 18.12.2010	4950
21.	Table 3*3*2.5	4	Irreparable, 29.03.2008	17600
22.	Visitor Chair Seat Cushion	5	Irreparable, 29.03.2008	4535
23.	Visitor Chair Seat Cushion	12	Irreparable, 17.03.2010	14808
24.	Junior Assistant Table	1	Irreparable, 17.03.2010	4516
25.	Junior Assistant	1	Irreparable, 17.03.2010	4516
26.	Super Steel Bench	2	Irreparable, 20.03.2010	5012
27.	Medicine Trolley	2	Irreparable, 27.03.2010	10800
28.	Instrument Trolley	1	Irreparable, 27.03.2010	4500
29.	Worker Locker	2	Irreparable, 08.06.2010	19354
30.	Super Multiseater Cashioned with Back	4	Irreparable, 29.06.2010	15998
31.	Medicine Trolley c2 Drawer	2	Irreparable, 13.07.2010	16800

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32.	Medicine Trolley c2 Drawer	1	Irreparable,31.05.2010	8400
33.	Patient Trolleyc Stretcher	4	Irreparable,13.07.2010	24000
34.	Suction Apparatus Electrical	5	Irreparable,28.09.2010	33750
35.	Suction Appratus Manual	10	Irreparable,28.09.2010	24000
36.	Oxygen Regulator	3	Irreparable,28.03.2010	8100
37.	Oxygen Regulator	2	Irreparable,28.08.2012	5670
38.	Examination Table c Mattress	1	Irreparable,28.09.2010	4500
39.	Oil filled immersim heater	1	Irreparable,23.12.2010	5456
40.	Electric Kettle	1	Irreparable,10.06.2011	1000
41.	Electric Kettle	1	Irreparable,20.04.2012	1040
42.	Insect trapper electric	2	Irreparable,23.12.2011	7368
43.	B.P. Appratus	6	Irreparable,03.10.2012	2538
44.	Wall Clock	5	Irreparable,09.07.2011	1550
45.	Surgical Tray 10x12	5	Irreparable,28.09.2010	1050
46.	Examination Tray	2	Irreparable,05.07.2007	1860
47.	Drum Dress ss 9x9	2	Irreparable,03.06.2005	1060
48.	Drum dress ss9x9	2	Irreparable,29.03.2010	1920
49.	Kidney tray	25	Irreparable,28.09.2010	2475
50.	Forccps plain ss6	2	Irreparable,08.06.2005	250
51.	Nebulizer	2	Irreparable,10.01.2011	4364
52.	Kidney tray big size	2	Irreparable,05.07.2008	810
53.	ECG Machine	1	Irreparable,18.03.2008	20500
54.	Patient Steel Bed	5	Irreparable,08.03.2005	19760
55.	Surgical Tray 10x8	3	Irreparable,29.03.2010	576
56.	Steel Drum	2	Irreparable,23.09.2010	1260
57.	S S medium tray 18x12	10	Irreparable,23.09.2010	8700
58.	S.S bowl 12 cm	50	Irreparable,23.09.2010	4000
Total				477876

It has been observed from the files related that committee for the purpose of condemnation has not been constituted by the competent authority i.e. HOD.

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the authorities are requested to condemn these items as per the prescribed procedure at the earliest.

The CMO, Medical Care Unit may take necessary actions in light of GFR, 2017 to condemn the unserviceable stores and finalize the process of auction on priority basis under intimation to audit.

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(4) **PARA NO. 08**

(Audit Memo. No. 14 Dated: 29.09.2020)

Subject: - Non-Production of record.

The following records have not been provided to audit for the period 2018-2020.

- 1) File related to appointment of Doctors on contract basis
- 2) Copy of latest agreement of ANM/Nursing Officer and others
- 3) TR-V (GAR-VI) Register
- 4) Installation of Global Positioning System (GPS) of Vehicle No. DL1A 2322 & DL1A 2611 and GPS report of audit period

2006-2014

- 1) Contingent Register
- 2) Long-term and Short-term Register

The same may be provided to next audit.


(Deepak Kumar Sharma)
I.A.O.Audit Party No.XXIV

12/c
23/c

TAN NO. 01

(Audit Memo No. 03 Dated: 24.09.2020)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Medical Care Unit, Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2018-2020, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), Address, details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. GAR-18, Abstract of Pay bill is not attested by DDO during the audit period 2018-2020.
3. Each entry in the PBR should be signed by the DDO which has not been done.
4. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in the Pay Bill Register and be shown to next audit.

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TAN NO 02

(Audit Memo. No. 6 Dated: 25.09.2020)

Subject :- Improper maintenance of DDO Cash Book.

During the test check of Cash Book in r/o the Medical Care Unit, Asha Kiran Complex, Sector-1, Rohini, Delhi for the period 2018-2020, following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper.

The Certificate of Physical Verification of Cash will normally be in the following form:
"Certified that Cash amounting to Rs. _____ (Rupees _____ only)
has been physically verified and found correct as per the balances recorded in the Cash book.

2. **Non-Production of Stock Register of GAR-6:-** The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Non production of the aforesaid record show that earlier the record was not being maintained at all or the production of the same has been purposely avoided, and non production of record is a serious matter. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited and needs explanations.

3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but the same has been found to the contrary. Elucidate the reasons.

4. **Withdrawal of advance:-** The Cash Book reflects that an amount of Rs.25000/- is drawn as advance money to meet the expenditure on radiological and pathological tests but the expenditure has been incurred after a lapse of 5 or 6 months from the date of withdrawal of advance during the entire period of audit which is irregular. As per R &P Rules 118 to 121, an advance should be adjusted within a period of one month from the date of its drawl by submission of detailed contingent bill. The unit has drawn an advance of Rs. 25000/- on dated 04.05.2018 vide Bill No. ACB-05 dt. 26.04.2018 while the expenditure has been incurred in the month of Oct, 2018 after a lapse of 5 months from the drawl of advance. Also the unspent amount is adjusted on dated 14.12.2018 vide Bill No.22 dated 14.12.2018, which is irregular.

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5. **Security of cash:-** As per DDO Cash Manual, Government cash and other valuables in the custody of DDO should be kept in a strong cash chest (where necessary duly embedded in the wall). The type of chest, etc., may be decided depending on the amount of cash/valuables generally kept therein, general security conditions of the premises, etc. (It is advisable to have the cash chest embedded in an inner wall of the room occupied by the DDO unless the cash handled is very small in which case the cash chest may be kept in as steel almirah.) The cash chest/ almirah should be secured by two locks of different patterns, so that each key is kept by a different person, viz, DDO and the cashier. The cash chest/almirah could then be opened only when both of them are present. The duplicate set of both the keys should be kept in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Where possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned. A duplicate key register is to be maintained indicating the authorities with whom they are lodged. Once in a year, in April, the sealed covers should be brought back from the authorities/Bank, verified and re-sealed in the presence of the DDO, cashier, and thereafter lodged with the authorities/bank again. The date of such verification/reseal/lodging, etc, should be recorded in the register.

The Medical Care Unit has not maintained any cash chest in spite of handling cash drawn as advance for expenditure on the radiological and pathological tests on a regular basis.

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in the Cash Book and be shown to next audit.

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TAN NO. 03

(Audit Memo. No. 07 Dated: 25.09.2020)

Sub: Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, 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 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Detail of Staff who has completed 18 years of service

S. N o.	Name & Design. Of the official (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Rajwati, Sweeper	03.12.1961	11.08.1987	31.12.2021
2.	Leela Sajan, Nursing Officer	28.04.1964	09.05.1988	30.04.2024
3.	Shakuntla, Sweeper	20.05.1961	11.08.1987	31.05.2021

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in the Service books and be shown to next audit.

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TAN NO. 04

(Audit Memo No.09

Dated: 28.09.2020)

Sub: Huge savings under Budget for the year 2018-2019 to 2019-2020.

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the Medical Care Unit, Asha Kiran revealed that during the audit period from 2018-19 to 2019-2020, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head	Object Head	R.E.	Actual Exp.	Balance	Saving %
<u>2018-2019</u>						
1.	2235	02800830011DTE	5000	Nil	5000	100%
2.	2235	02800830002WAGES	30000	Nil	30000	100%
3.	2235	02800830021(Supplies and Material)	500000	35935	464065	92.81%
<u>2019-2020</u>						
1.	2235	02800830011DTE	85000	Nil	85000	100%
2.	2235	02800830002WAGES	100000	Nil	100000	100%
3.	2235	02800830006MEDICAL	200000	83640	116360	58%
4.	2235	02800830013OE	450000	218260	231740	51%

The CMO, Medical Care Unit may be requested to prepare the budget as per authentic requirement in future and surrender the excess budget while submitting the revised estimate so that the same could be utilized properly in some other unit.

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TAN NO. 05

(Audit Memo No.10 Dated: 28.09.2020)

Sub: - Rush of Expenditure at the fag end of the financial Year 2019-2020.

As per Rule 62(3) of the GFR, 2017, Rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

During the scrutiny of reconciliation of expenditure during the month of March 2020 of Medical Care Unit, it is found that the Unit has spent Rs.8,88,448/- at the fag end of the Financial year out of the total expenditure of Rs.9,70,668/- under supplies and material head. This indicates imprudent financial management and lack of appropriate control in utilization of funds.

The CMO, Medical Care Unit may be requested to avoid the rush of expenditure particularly in the closing months of financial year and follow the instructions in light of GFR 2017 and also issued by the Finance Department in this regard time to time.

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TAN NO. 06

(Audit Memo No. 13 Dated: 28.09.2020)

Subject: - Improper maintenance of Bill register/ Contingent Register.

During the test check of Bill Register maintained by the Medical Care Unit, Asha Kiran Complex, Delhi for the Audit period 2018-2020, the following shortcomings have been observed:-

- 1) All relevant columns of the Bill Register have not been filled up / filled up improperly during the entire audit period e.g. column No.7 to 16 such as amount passed by DDO, date of entry in Cash Book, etc.
- 2) Cancellation of Bill is strictly prohibited as per rule but has been done in the Bill Register and not attested by the DDO e.g. Bill No. 33, 30,78,82,84,85,86,87.
- 3) DDO has not signed in the contingent Register for the whole audit period.

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in the Bill Register/Contingent Register and be shown to next audit.

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TAN NO. 07

(Audit Memo No. 15 Dated: 29.09.2020)

Sub. : Improper maintenance of Stock Registers

(I) Issuance of Material without obtaining the indent

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of the Stationery Stock Register (1) reveals that Officer-in-charge is in practice of issuing the most of the items without getting the initials of the official who has received the material. Some of the instances are given at page no.166 of Stock Register No 1(dated 11.10.2018, 08.02.2019, 27.02.2019), page no.35 of Stock Register No.2 (dated 27.08.2019,15.01.2020) page No. 40 of Stock Register No.2(Dated 27.11.2019,02.01.2020).

(II) Improper maintenance of stock registers as required under GFR -211

Under Rule 211 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -41.

But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could not be worked out.

(III) Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

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The certificate should be as follows:

“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.

(IV) Non-Consumable and Consumable items entered in one common register

Non-consumable and consumable items have been entered in one register under the head 'General Stock Register' which is irregular. Necessary steps may be taken to transfer all non-consumable items in a separate non-consumable register. A few instances are given below:

S. No.	Name of item	Page No.
1.	Bucket	19
2.	All Out Machine	87
3.	MRF Tyre	115

(V) Non mention of expiry date of medicine in Medicine Stock Register.

On scrutiny of stock register, it has been observed that while entering stock of various medicines, date of manufacturing & expiry has not been mentioned in the Medicine Stock Register, in the absence of which contents track on, as to which medicine has expired or is expiring, cannot be kept.

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in various Stock Registers and be shown to next audit.

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TAN NO. 08

(Audit Memo No. 16 Dated: 29.09.2020)

Sub. : Short comings in Log Book.

During the test check of the log Book, the following shortcomings have been noticed:-

- (1) Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In charge/controlling officer of the vehicle, but the same was not found recorded in the Log Book.
- (2) As per staff Car Rule, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle.
- (3) The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duty journey performed during the month but the same was not prepared in the log book.
- (4) Average of the vehicle covered per kilometer was not worked out in the log book. In the absence of the same, consumption of petrol could not be verified, whether the average of petrol consumption was in accordance with the minimum kilometer average fixed for a particular vehicle.
- (5) The MCU is having two Ambulances for taking Inmates, to and fro different hospitals from the Asha Kiran complex for urgent medical help to the Inmates of Asha Kiran, at the time of exigencies. On scrutiny of the log book of the vehicle No.DL-1A 2611 and DL-1A 2223, it has been noticed that the Ambulance are being used for official work instead of taking the Inmates to Hospital. Some instances are given below:

DL-1A 2611:

Date of Journey	Kilometer Reading	Place visited	Remarks
14.09.2018	42681-42742	Asha Kiran to BSA, BSA to Kingsway camp, K. Camp to Mughalband(Petrol pump) , Mughalband to Delhi Gate(HQ), Delhi gate to Asha Kiran	Mughalband to Delhi gate for official work

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28.09.2018	42908-42979	Asha Kiran to GB Pant , GB P toMughalband, Mughalband to Delhi Gate(HQ), Delhi gate to Asha Kiran	Mughalband to Delhi gate for official work
29.09.2018	42979-42984	Asha Kiran to Sec-4, PO	Official work
22.01.2020	49458-49519	Asha Kiran to Shahdara Hospital	No journey verified by the concerned officer and Col No. 5
18.02.2020	49702-49708	Asha Kiran to BSA Hospital	No journey verified by the concerned officer and Col. No. 5 & 12 is incomplete
DL-1A 2223:			
07.08.2018	54597-54657	Asha Kiran to GB Pant , GB Pant to Delhi Gate(HQ), Delhi gate to Asha Kiran	Official work and Col. No. 5 & 12 is incomplete
20.09.2018	54993-55060	Asha Kiran to Delhi Gate(HQ), Delhi gate to G B Pant to BSA and BSA to Asha Kiran	Official work and Col. No. 5 & 12 is incomplete
29.11.2018	54438-55503	Asha Kiran to Delhi Gate(HQ), Delhi gate to Forest Deptt(Petrol Pump)and Petrol Pump to Asha Kiran	Official work, No journey verified by the concerned officer and Col No. 5, 10 & 12 is incomplete
02.01.2019	55585-55645	Asha Kiran to Delhi Gate(HQ), Delhi gate to Asha Kiran	Official work, No journey verified by the concerned officer and Col No. 5 & 10 is incomplete

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As per Rule, 21 of GFR,2017," Every officer is expected to exercise the same vigilance in respect of expenditure from public moneys as a person or ordinary prudence would exercise in respect of expenditure of his own money." The Superintendent,(ISPMR, SHMRP(Annex),HMRP (Adult) are being incurring the huge expenditure on hiring of tempo traveler for special treatment to inmates in various hospital of Delhi Government when the two ambulance are available in Medical Care Unit. It appeared from the records seen by the audit that there is no coordination between the Medical Care Unit and the Superintendent,(ISPMR, SHMRP(Adult),HMRP (Adult) that is why such irregularities are being occurred regularly. It is advised by the audit that the Superintendent, (ISPMR, SHMRP (Annex) ,HMRP (Child & Adult) must send the requisition for ambulance , to the Medical Care Unit , so that on the basis of that the expenditure on hiring of vehicle can be minimized in public interest.

The CMO, Medical Care Unit may be requested to take necessary steps to remove the above discrepancies in Log Book and be shown to next audit.


(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

11/c

CURRENT AUDIT REPORT (2020-22)

**Medical Care Unit, Asha Kiran Home Complex,
Avantika, Sec-01, Rohini, Delhi-110085**

PARA 01: Expiry of Medicines, Injections, Syrup and Surgical Consumables etc.

(Ref. audit memo no.11 dated 07.06.2022)

During the test check of Expiry Register of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1 Rohini, Delhi-110085 for the audit period 2020-22, it has been noticed that the following Medical items have expired in the Store as per details as under:-

S.No.	Name of the items	Qty	Date of Expiry	Remarks
1	Tab. Lemotragine	200	17.06.2020	
2	Tab. Voglibose 0.2 mg	300	17.06.2020	
3	Inj. Sodium Bicarbonate	10	17.06.2020	
4	Syr. Amoxycillin	30	17.06.2020	
5	Cannula No.26	300	17.06.2020	
6	Tab. Ecosprin 75	646	30.06.2020	
7	Oint. Terbinafin	20	30.06.2020	
8	Uro Bags	06	30.06.2020	
9	Tab. Mitrazopine 15 mg.	300	30.06.2020	
10	Inj. Deriphyllin	25	30.08.2020	
11	Inj. Trenexa	10	30.08.2020	
12	Tab. Atorvastin 20 mg	900	30.09.2020	
13	Lignocain Gel	65	30.09.2020	
14	Oint. Clobetsol	180	30.09.2020	
15	Inj. Promethazine	15	30.09.2020	
16	DNS Fluid	24	31.10.2020	
17	Tab. Mitraapine 15 mg	400	31.10.2020	
18	Tab. Dicylomine + Mefanamic acid	1300	30.11.2020	
19	Budicort Inhaler	15	31.12.2020	
20	Tab. Amitriptyline 25 mg	450	31.12.2020	
21	Tab. Ciprot Tinidazole	300	31.03.2021	
22	Tab. Trenxa	150	31.03.2021	
23	Syp. Promethazine	60	31.03.2021	
24	Tab. Enalpril	1100	30.04.2021	
25	Tab. T.F.P.	2800	30.04.2021	
26	Tab. Acychlair 400mg	150	30.04.2021	
27	Clotrimazole passeries	10	31.05.2021	
28	Inj. Midazolam	40	31.05.2021	
29	Syp. Ibrufen	05	30.06.2021	

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30	Syp. LCZ	280	30.06.2021	
31	Tab. Cinnarzi	400	30.06.2021	
32	Ear Wex	65	30.09.2021	
33	Moxifloxacin E/D	25	31.01.2022	
34	Tab. Fluoxetine 20mg	1646	30.04.2022	
35	Salbutamol Inhaler	35	31.05.2022	
36	Syp. Amoxycylave	30	31.05.2022	
37.	Tab. TFP	1300	31.05.2022	

The above medicines, surgical items etc. could have been timely returned/shifted to the Indenting Store i.e BSA Hospital as well as other Medical institutions of Delhi Govt. for reallocation/reissue to some other medical units and there are financial implications also involved which cannot be ascertained as this Medical Unit is not a procuring authority which is in this case is BSA Hospital, Rohini and it has also led to depriving the needful patients of these life saving drugs/surgical consumable items etc.

The HOO may take necessary remedial measures to avoid repetition of the same in future under intimation to audit.

PARA 02- Purchase of Medicines made outside GeM and non- finalization of Approved Local Chemist.

(Ref. audit memo no.13 dated 08.06.2022)

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. The details of some cases of procurement of Medicines through local market by Medical Care Unit, Avantika are as under:-

S.No.	DCB No. & Date	Name of the agency/firm	Items Procured	Amount
1	DCB-69 dated 06.11.2021 against AC Bill No.71 dated 19.10.2020	Various Local Chemists	Medicine etc	24750/-
2	DCB-70 dated 19.10.2020 against AC Bill No.90 dated 04.03.2020	Various Local Chemists	Medicine etc	25000/-

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On the scrutiny of Bills/Vouchers provided by the Medical Care Unit, it has been observed that this office has continued to make purchases regularly from local market through various local chemists in gross violation of instructions issued by the Finance Department, Govt. of NCT of Delhi and Rule 149 of GFR 2017 during the year 2020-22 to till date.

Further, as per GFR Rule 144 – Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring transparency in matter relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The Medical Care Unit, Asha Kiran Complex, Rohini has also not followed the procedure for transparency in public procurement to maintain reasonability of rates. They are procuring the medicines from local market without any comparison of rates. Moreover, approved Local Chemist through e-procurement portal of Govt. of Delhi has not been finalized by the Medical Care Unit to meet out their day to day requirement of medicines in case of non availability of medicines at GeM Portal.

The HOO, Medical Care Unit, Rohini, Delhi may take necessary steps to comply with the directions of the Finance Department /GFR Rule 149 in true spirit under intimation to audit.

PARA 03: Non-settlement of A.C. Advances amounting to Rs.50,000/-
(Ref. audit memo no.14 dated 08.06.2020)

According to Receipts & Payments Rule 118, money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

Further Rule 162(b)(i) of Receipt and Payment Rules-1983 stipulates that “no officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of the detailed bill be delayed by the end of the month following that in which the advance was drawn.”

During the course of audit of Office of Medical Care Unit, Avantika, Rohini, Delhi for the audit period 2020-22, it has been observed that the Medical Care Unit has drawn advance amounting to Rs.50,000/- during the audit period 2020-22 as per detail given hereunder:-

S No.	A.C Bill No. & Date	Purpose of Advance	Amount of Advance In Rupees
1	ACB-16 dated 25.05.2021	For Radiological and Pathological Investigation	50000/-
Total			50000/-

Necessary steps should be taken to settle this advance, after due verification of facts and figures under intimation to audit, other similar cases may also be reviewed under intimation to audit.

PARA 04 : Short deduction of Income Tax of Rs.26958/- .
(Ref. audit memo no.15 dated 09.06.2022)

On scrutiny of Income Tax Record/Form-16 of Medical Care Unit, Avantika, Rohini, Delhi for the financial year 2020-21 in respect of **Ms Leela Sajen, Nursing Officer**, it has been noticed that Nursing Allowance Rebate under section 10 has been allowed for Rs.86400/- to the officer concerned by the Medical Care Unit, Rohini, Sector-1, Delhi.

Further, Rebate allowed on account of Nursing Allowance @7200/- p.m X 12 = 86400/- is not admissible under this section during the financial year 2020-21. Therefore, Ms Leela Sajen, Nursing Officer is not eligible for rebate under section 10 for Rs.86,400/- allowed/availed during 2020-21 resulting in the short deduction of Income Tax of **Rs.26958/-** as per calculation as under:-

S.N o.	Particulars	Tax Calculation as per DDO	Tax Calculation as per Audit	Difference of Income Tax to be recovered/de posited
1	Gross Income	1408232	1408232	
2	Standard Deduction	50000	50000	
3	Deduction under section 80(c)	150000	150000	
4	Deduction allowed under Sec.10	108000 (DDO has allowed	21600 (Rebate is	

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		rebate of Nursing allowance of Rs.86400/-and Uniform Allowance of Rs.21600/-)	admissible for Uniform Allowance @ Rs.1800/- p.m. X12) under section 10 of IT.	
5	Deduction under Sec.80(D)-Medical Contribution	7800	7800	
6	Total Deduction	315800	229400	
7	Total Taxable Income	1092432	1178832	
8	Income Tax Payable	145838	172796	26958/-

The HOO may take necessary steps to recover/deposit the balance amount of Income Tax of **Rs.26958/-** after due verifications of facts and figures. Other similar cases may also be reviewed under intimation to audit.

PARA 05 : Non Production of Record.

During audit the following record has not been provided to audit, the same may provided to next audit:-

1. List of Unserviceable/Obsolete items for the audit period 2020-22.
2. Long Term Advance Register/TR-V stock register.
3. Budget Control Register 2020-2022.

TEST AUDIT NOTES

2020-22

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TAN 01: Improper maintenance of Pay Bill Registers.
(Ref. audit memo no.9 dated 06.06.2022)

During the test check of Pay Bill Registers of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1 Rohini, Delhi-110085 for the audit period 2020-22, the following shortcomings have been noticed:-

1. Upper Columns i.e Designation, GPF/CPF details, Adhaar No. , PRAN, PAN No., Govt. Accommodation detail, DNI. have not been filled up /in relevant columns for the audit period 2020-21 and 2021-22.
2. A number of cutting/overwriting/use of white fluid in the PBR has not been authenticated by the DDO e.g. Page-1, 2.10 & 12 etc.
3. Pay & allowances entered in the PBR have not been signed by DDO on monthly basis for the period 2020-21 and 2021-22.
4. Alphabetical Index has not been maintained in the PBRs.
5. At the close of every financial year vertical totals for Income Tax purpose should be squared up. But on scrutiny of PBR, it was noticed that same was not done.
6. GAR-18 Abstract of Pay Bills has not been filled up in the PBRs for the audit period.
7. The Salary details of Regular employees and Contractual employees should be maintained separately.

Necessary steps should be taken to rectify the same and compliance may be shown to the next audit.

TAN 02: Improper Maintenance of Cash Book.
(Ref. audit memo no.10 dated 06.06.2020)

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and the initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a



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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."


During the test check of Cash book of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1 Rohini, Delhi-110085 for the audit period 2020-22, the following discrepancies have been noticed:-

1. Entries made from the period 4th June,2021 to 6th Sept.,2021 have been cancelled by putting a red line over the wrong entries and the pages (P-138 to 144) have been stapled without officially cancelling the entries. Further, entries have been re-casted for this very period without giving any valid reasons which is in gross violation of the Receipts and Payment Rules.
2. Each and Every entry on the receipts side as well as on the payment side of the Cash Book should be initialed by the DDO which has been stopped since November, 2020.
3. The Demand Draft deposited through GAR-7 bearing Challan No. 32 on 13.11.2020 for Rs.40275/- has not been recorded in the Cash Book and also TR-V for the same has not been issued.
4. Upper columns of the Cash Book reflecting name of office and month/year etc have not been filled up regularly since November, 2020.
5. The copies of the challans as well DDs have been found pasted at page 114, 123,124, 152 etc in the Cash Book which is not as per rule and should be kept in relevant file/register,
6. The Serial Number of Challans should be allotted in each financial year from Sr.No.1 onwards whereas in the instant case, it has been noticed that the Challans no's are being allotted in continuation for the past several years and several challan numbers have been missing e.g. Challan No.30, and 33 during 2020-21 and Challan Nos. are repeated. e.g. Challan no. 34 (2021-22).
7. A summary of closing balance should be recorded at the end of each month giving details/bifurcation of the balance either bill wise or head-wise is mandatory.

Necessary steps should be taken to rectify the above mentioned discrepancies under intimation to audit.

TAN 03 : Shortcomings in maintenance of Service Books.
(Ref. audit memo no.12 dated 07.06.2022)

During the Test Check of Service Books & Leave Accounts of Medical Care Unit, Asha Kiran Home Complex, Avantika, Sector-1 Rohini, Delhi-110085 for the audit period 2020-22 , the following discrepancies have been noticed:-



(A) **Discrepancies in maintenance of Leave Account: -**

- (i) Smt. Leela Sajen, Nursing Officer - Earned Leave Account incomplete since 01.01.2021 onwards.
- (ii) Dr. Sagar Chakraborty, Medical Officer - Leave Account not attested by the Officer Incharge since his joining i.e. 27.10.2021. Further, Entry of Earned Leave Granted w.e.f. 21.02.2022 to 05.03.2022 not made and certificate under FR 26(ii)(b) also not recorded in the Service Book.
- (iii) Dr. Jyotsna Bharti, CMO(NFSG) – Leave Account is incomplete and not attested by the Officer concerned since 01.07.2021.

(B) **Verification and communication of qualifying service after 18 years of service:-**

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 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following Officers/officials after verification of service from the concerned PAO.

- (i) Dr. Jyotsna Bharti, CMO (NFSG)
- (ii) Ms..Leela Sajen, Nursing Officer

(C) **Misc./ Other discrepancies :**

- (i) The Service has been verified upto 31.12.2020 only in respect of Ms. Leela Sajen, Nursing Officer. Thereafter no such entry was available regarding service verification in the service book of the officer concerned.
- (ii) Entry regarding Police Verification and Medical Fitness not recorded in the service book of Dr. Sagar Chakraborty, M.O and original papers in this regard not pasted in his service book. Further, the Pay Level as well as the Basic pay has not been entered/recorded in the service book of the officer concerned. Nomination papers regarding Gratuity, UTEGIS, PRAN and Family Details form have not been pasted in the Service Book. The Service book of the officer concerned is almost incomplete.
- (iii) The Service Book of Dr. Jyotsna Bharti, CMO (NFSG) has been found in torn/mutilated condition and needs pasting/binding etc.

Necessary steps should be taken for proper maintenance of Service Books under intimation to audit. Other similar type of cases may also be taken into account for necessary action.

TAN 04 : Shortcomings in maintenance of Log Books of Vehicles.
(Ref. audit memo no.16 dated 09.06.2022)

During the test check of Log Books of vehicles of Medical Care Unit, Avantika, Rohini, Delhi for the audit period 2020-2022, the following shortcomings have been noticed by the audit:-

S. No.	Vehicle No.	Observations
1	DL-01A/ 2611	<p>(i) Page Count Certificate has not been recorded on the first page of the Log Book for the period November-2019 to May-2021 and Log Book for the period 25.05.2021 to till date (current).</p> <p>(ii) Petrol Account in the Log Book has not been signed by the Officer Incharge .e.g. 20.08.2020, 28.08.2020, 17.09.2020, 07.12.2020, 05.04.2021 etc.</p> <p>(iii) Monthly Summary regarding total kms run, total fuel consumed and average of vehicle, has not been prepared at the end of the each month.</p> <p>(iv) Cutting/Overwriting has not been authenticated by the Officer Incharge dated 24.09.2020, 19.07.2020 etc.</p>
2	DL-01A/ 2322	<p>(i) Page Count Certificate has not been recorded on the first page of the Log Book for the period 21.12.2020 to till date (current).</p> <p>(ii) Monthly Summary regarding total kms run, total fuel consumed and average of vehicle, has not been prepared at the end of month.</p> <p>(iii) Petrol Account in the Log Book has not been signed by the Officer Incharge. Further Pertol Entry has not been recorded in the Log Book on the date of filing up petrol tank of the vehicle P-13,19,29 and 49 etc.</p>

Necessary steps may be taken to rectify the above shortcomings under intimation to Audit.

TAN 05 Improper maintenance of various Stock Registers (Consumable, Non- Consumable, Property, Medical & Indent Books etc).
(Ref audit memo no.17 dated 10.06.2022)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the Various Stock Registers(Consumable i.e. Stationery, Non-consumable, Property, Medical (Gen Medicine,/Surgical/Anti

Epileptic/Psychotic) and Indent Register/Receipts Books provided to the Audit Party by the Medical Care Unit, Avantika, Rohini, Delhi-110085 for the audit period 2020-2022, the following discrepancies have been noticed:-

1. It has been observed that Annual Physical Verification Certificate has not been recorded in the Consumable and Property Registers and Annual Physical Verification Certificate is not as per rule in Medical Stock Registers during the audit period.
2. Page Count Certificate has not been recorded in the Medical Stock Registers (S/R No.13,14 and 15) and Page Count Certificate is wrong in SR Consumable(Vol-III) (Page – 0 to 355) during the period 2020-22 .
3. Alphabetical Index has not been maintained properly in the Consumable Stock Register Vol.-II.
4. Non consumable items have been wrongly entered in the Consumable Stock Register.
5. Placement of Property items need to be shown Room/Branch/Floor-wise etc which has not been done for example Photostat Machine (P-17), Microwave(P-37), Fridge (P-38), Oxyflow meter 10 nos.(P-41) and also some of the placement entries have been made in by using pencil only e.g. Stetho- scope (P-12), P-42 to 47 and Page -87 to 94(Placement entries not done at all.)
6. Further it has been observed that various items have been entered in the name of Misc. items instead of individual item e.g. P-155 and moreover, repair work entries were also made in the consumable register (vol-II) and Battery has been wrongly entered and issued to Driver on this page.
7. Initials of Recipients have not been done and only name and branch is mentioned nor has any Indent No. been mentioned against various items e.g. A-4 Photocopy Paper Reams(P-1 to 4), Ball Pen (P-15 to 18), Stepler (P-98) Allout Refills((P-130) etc and only store keeper is signing against the entries.
8. In Medical Stock Registers(S/R No.13, 14 and 15), the recipients have not signed in the stock registers whereas the Indent nos. have not been recorded in the stock register to verify the entries.
9. Futher, it has been observed that proper indenting system is not being followed in respect of consumable/medical items.

Necessary steps should be taken for proper maintenance of various Stock Registers under intimation to audit.

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TAN 06: Non adherence of Rule 149(ii) during the procurement of Unbranded A4 Magnetic Conference Folder (Stationery item).
(Ref. audit memo no.18 dated 10.06.2022)

As per Rule 149(ii) – The GeM portal shall be utilized by the Govt. buyers for direct on-line purchases as under:-

“149(ii) above Rs.25,000/- and up to Rs.5,00,000/- through the GeM sellers having lowest price amongst the available sellers(excluding automobiles where current limit of Rs.30,00,000/- will continue), of at-least three different manufacturers on GeM, meeting the requisite quality, specifications and delivery period. The tools for online bidding and on-line reverse auction available on GeM can be used by the buyers even for procurements less than Rs.5,00,000/-“

During test check of file No. F.P1/stationery/2010-11 regarding stationery item file , it has been observed that while purchasing the 1000 Nos. of Conference Folder for Rs.1,10,000/- , the Medical Care Unit, Asha Kiran Home, Avantika has procured this item on single tender enquiry from GeM whereas GFR 149(ii) provide that at least three different manufacturers on GeM should have been selected and contract should be awarded to the supplier with lowest rate meeting requisite specifications, delivery period and quality as the procurement value is more than Rs.25000/-.

The Head of Office may take necessary steps for adherence of Rule 149(ii) in letter and spirit and compliance will be shown to next audit.


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10