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**GOVT. OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
NEW DELHI-02**

**Sub: - Audit of the A&U Tibbia College and Hospital, Karol Bagh, New Delhi for the period 2020-21 to 2021-22**

**INTRODUCTION**

The Internal Audit on the account of Office of the A&U Tibbia College and Hospital, Karol Bagh, New Delhi for the period 2020-21 to 2021-22 was conducted by field Audit Party No. XIX, comprising of Sh. Krishan Kumar, Sr.AO/IAO, and Sh. Sanjeev Gupta, AAO. The audit was conducted during the period w.e.f. 10.01.2023 to 02.02.2023

**AIMS AND OBJECTIVES**

The main objective of A & U Tibbia College & Hospital is to impart education in Ayurveda & Unani system of medicines and to provide free medicare to general public through Ayurveda & Unani System.

**H.O.O./D.D.O./Cashier**

The following officers/officials have served as HOD/H.O.O./D.D.O./Cashier during the Audit period **01/04/2020 to 31/03/2022**

**HOD**

S.No.	Name of Officer	Designation	From	To
1.	Dr. R.K. Manchanda	Doctor (Homo.)/HOD	23.12.2019	Till date

**H.O.O**

S. No	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Dr. Manoj Shamkuwar	Asso. Prof.	19.9.2019	21.9.2020
2.	Sh. Sanjeev Kumar,	Adhoc DANICS	22.9.2020	26.9.2022

**DDO**

S. No	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Sh. Sunil Kumar Gera	AAO	30.4.2019	5.8.2020
2.	Sh. Vijay Kumar,	AO	6.8.2020	Till date

**Cashier**

S. No	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Sh. Jagdish Chander	LDC	1.6.2013	31.3.2022

**Budget Allocation and Expenditure for the year w.e.f. 2020-22**

Year	Budget allotted	Expenditure	Balance
2020-21	317700000	292283554	25416446
2021-22	345100000	321930590	23169410

(Amount in Rupees)





**Details of Vacancy Statement as on 31/03/2019**

S.N.	Group	Sanctioned Post	Filled	Vacant
1.	A	91	41	50
2.	B	18	16	02
3.	C	161	62	99

**STATUTORY AUDIT**

Statutory audit of the Office of the A&U Tibbia College and Hospital, Karol Bagh, New Delhi, has been conducted by AGCR upto March 2017.

**MAINTENANCE OF RECORDS:-**

The maintenance of records of Office of the A&U Tibbia College and Hospital, Karol Bagh, New Delhi, was found satisfactory subject to observations made in Current audit report.

**OLD AUDIT REPORT:-**

There were 73 audit paras involving recovery of Rs.3064158/-outstanding, out of which 03(01 taken afresh) paras were settled during the current audit. Balance 07 paras are incorporated in the current audit report.

**(A)**

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Paras.
1	1998-2000	21			21
2	2000-2009	03			03
3	2009-10	07			07
4	2010-11	02			02
5	2011-12	08			08
6	2012-13	07			07
7	2013-16	10	01(partly)	04	10
8..	2016-17	02			02
9.	2017-18	04	01(fully)	02	03
10	2018-20	07	01(fully) & 01 partly	01 04	06

**(B) Details of Old Recovery**

S.No.	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1.	2013-16	11178	4	3600	04	7578
2.	2017-18	8961	2	8961	02	Nil
3.	2018-20	939670	1	939670	02	Nil
	Total	959809		952231		7578

Total Outstanding Recovery : 3064158  
Amount Recovered : 952231  
Recovery Outstanding : 2111927

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### Current Audit Report

During the course of current audit, 16 Audit memos + 14 record memos highlighting various irregularities/short comings were issued raising recovery of **Rs.87449/-** out of which **Rs.5116/-** has been recovered/verified. 01 memo settled partly based on the reply submitted by the department. The rest audit memos have been converted into 09 Para and 06 TANs (Audit Memo 5 and 13 merged as para No. 2(a) & 2(b) ) which are incorporated in current audit report with the total recovery of **Rs.82333/-**

### Details of Current Recovery

Memo No.	Description	Total Recoveries Detected(Rs.)	Amount dropped on the basis of the reply	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
3	(a) Short recovery of TDS (b) Short recovery of TDS	7217 8800	-	-	7217 8800	Para No.01(a) & 01(b)
5	Overpayment of Transport Allowance	25272	-	-	25272	Para 2(a)
6	Income Tax Recovery	44892	5116	-	39776	Para No. 03
13	Overpayment made on account of Travelling Allowance	1268			1268	Para No. 2 (b)
	<b>Total</b>	<b>87449</b>	<b>5116</b>		<b>82333</b>	

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KSD File

The internal audit report has been prepared on the basis of information furnished and made available by the Office of the A&U Tibbia College and Hospital, Karol Bagh, New Delhi, Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non information on the part of auditee.



**KRISHAN KUMAR**  
**AO/IAO**  
**Audit Party-XIX**

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**PART - I**

**OLD AUDIT PARAS  
(2001-2020)**

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Para NO 22

Para NO-22

Para 22

Para NO 22

Para No 22

PARA NO. # 24

Sub: Recovery of water charges amounting to Rs. 6,11,343/-

The A&U Tibbia College and Hospital was a grant in aid institution and was taken over by the Govt. of NCT of Delhi w.e.f. 01.05.98. As per the record provided to audit it has been found that there are 456 staff quarters of different category like group A, B, C, D & servant type are in the campus of the institution. These 456 quarters have been issued to the following

1) Employees	60	2) Ex-Employees	51
3) Vacant	37	4) Licenants	39
6) Licenses	215	5) BSES/MCD	07
7) Demolished	37		

Two separate water connection nos. 24936 and 69620 has been provided to supply of water to these staff quarters. The hospital authority pays water bill/charges to the Jal Board on the behalf of occupants of these staff quarters based on the consumption recorded in meter.

The department is charging Rs. 15/-, 25/-, 45/-, 35/- per month depending on the type of quarter. These rates were fixed in Nov. 1991 (copy attached) out of 456 staff quarters the recovery of water is being made only from 60 occupants of present employees. No recovery of water charges from rest of 359 occupants has been made after 1998.

As per the record provided to audit it has been found that during audit period i.e. from Feb.07 to March 09 department has paid Rs. 6,46,308/- to Jal Board where as only Rs. 3,49,65/- has been recovered from the occupants of these 60 present employees. The department has paid 6,11,343/- to the Jal Board as water charges on the behalf of occupants.

- 1) It is not clear to audit why the water charges has not been recovered from 359 occupants since 1998.

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... unnecessary burden to the Govt and the excess payment of Rs. 611343/- which has been paid on the behalf of occupants should be recovered and occupants should be directed to install separate meter.

Further it has also been found 61 staff quarters have been allotted to the Ex employees, 07 allotted to BSES/MCD and 39 allotted to tenants, but no rent/ license fee and water charges has been recovered from these occupants since 1998, the amount of water charges and license fee may be recovered immediately, as per the rule/directions issued time to time by the Government.

Para No 23 ~~25~~ 23 90 Para No 23  
 PARA NO. ~~25~~ 23 90 Para No 23

Sub. Recovery of Rs. 20000/- from M/s Gaurav Enterprises

During audit period outsourcing of security services was awarded to M/s Gaurav Enterprises, as per the terms and condition of the agreement clause no. 27 "The contractor shall liable to be fined to the extent of Rs. 20000/- in each case for any theft in the premises." It has been found that a theft in operation theatre held on 30.03.09, instruments and other items amounting to Rs. 2,99,751/- were stolen and instrument items amounting to Rs. 52,780/- were found broken, as per clause Rs. 20000/- has to be recovered from the security agency i.e. M/s Gaurav Enterprises, but till date no recovery has been made from him. Hospital authority should take immediate steps to recover the amount, initiate the enquiry and fix the responsibility. Hospital authorities also take appropriate steps to write off stolen item and condemnation of broken items, under the intimation to audit.

PARA NO. 26

Sub. Unavailability of ...

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Para No 24  
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Para 24

Para no 24

Sub: Irregular payment to security services

To provide the out sourcing security services at A&U Tibbia College, the requirement for the period of 01.03.07 to 30.04.09 was calculated for 16 security guards and one security supervisor, for which 13 security agencies were informed, out of which only 07 were applied and purchase committee short listed only 05 companies and the work was awarded to M/s Gaurav Enterprises being I.T. on the following rates:

- 1) Security Guard @ Rs. 4051.22 + Taxes
- 2) Security Supervisor @ Rs. 4295.05 + Taxes

For the period of two years, for which, the concurrence of Finance Department was obtained.

The A&U Tibbia College is also having one Speciality Center at Ball Maran. Two security Guards were deployed at Ball Maran Center w.e.f. 01.08.2008 @ Rs. 4051.22 + Taxes, for which the permission of the Finance Department was not obtained, and the payment made to them is irregular.

Department is requested to re calculate the requirement of Security Guards/ Supervisor and the irregular deployment of two security guards at Ball Maran may be regularized from Finance Department under the intimation to audit.

Para no 25

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Para 2

Para 25  
Outsourcing of manpower for the maintenance/development of herbal area.  
(Audit Memo No. 18 dated 08.06.2010) (File No. F.2 (139)07-08/TC)

During the course of audit it has been noticed that for the maintenance/development of garden/herbal area it was decided to outsource the manpower from the agencies dealing with such work. After doing the measurement by college authorities themselves, rates through limited tenders were invited from 11 agencies. In response to this tender enquiry only 03 agencies responded. On the basis of recommendations of Purchase Committee the M/s Genesis Horticultural Services were

asked to engage 10 Mali and 01 Supervisor for the above work vide letter No. F.2 (139)07-08/TC/2848 dated 06-12-2007 for a period of one year commencing from 10-12-2007. Based on these facts the following comments are offered:-

- 1) The area of 3,03,671 sq ft which is being got maintained through these persons has been measured by the college authorities themselves. The area should have been got measured through PWD who are authorized to certify the maintenance area. Measuring area at own is unauthorized and irregular.
- 2) The tender enquiry letter has been shown sent to 11 agencies, but only one dispatch number i.e. 2096 dated 25-9-2007 has been recorded/written on the office copy of tender enquiry. Also, as per the provisions of GFR the tender enquiry letter should be sent through register/speed post or courier service. But in the instant case there is no mention whether letters were sent through ordinary post/registered/speed post/courier or handed over in person. Due to non recording the mode of dispatch of tender enquiry letter it could not be established whether the provisions of GFR were observed or not.
- 3) Although comparative statement has been prepared but the same has not been signed by any of the committee members.
- 4) As per FD's order No. 8/3/2007-AC/dsfa/1898 dated 11-10-2007 all new/additional proposals were required to be sent to AR/Finance Department for their concurrence. But this case was not referred to the AR/Finance Department and award was made at own level by the college authorities.
- 5) It is worth mentioning here that there are 05 sanctioned posts of Mali and against these sanctioned posts 03 are in position. It is learnt that instead of deploying these regular Mali for the work they were appointed, their services are being utilized in three different departments i.e. Principal Office, Administration and lab, which is highly objectionable and against the terms and conditions of appointment of the mali.
- 6) As per agreement entered into the agency there is nothing about the tools/material to be supplied by the college authorities for the execution of work whereas the college is making available all tools/material to the persons for carrying out the work.

The irregularities pointed out above are serious on the part of the college authorities. Reasons of committing the above irregularities may be elucidated to audit and immediate steps be taken to get the services regularized under intimation to audit.



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Para no 26

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Para 5

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**Shortcomings in the purchase of medical equipments & instruments through limited tenders (File No. F2(176)/09-09/T.C.) (Audit Memo No. 10 dated 03.06.2010)**

Test check of the above file related to purchase of non-consumable items through limited tenders for financial year 2008-2010 revealed that the college authorities invited limited tenders for the supply of medical equipments and instruments in the month of December, 2008 and finalized the tender in the month of February, 2009. Some of the purchases were made in the month of March, 2009 and on the rates of this limited tender, purchases were repeated in the month of July, 2009. The following shortcomings have been noticed in this regard:-

- i) Quantity of items not mentioned in the limited tender violating Rule 137(i) of GFR. Had the quantity of the items mentioned in the tender document more competitive rates would have been received from the firms.
- ii) Technical Specifications for Laboratory Refrigerator was given only in terms of litres and other vital specifications like cooling range, double/single door were not given in the tender enquiry leaving the specifications wide open for even those refrigerators which may not be used as laboratory refrigerators.
- iii) Firms were not asked to submit the authorization letters from the original manufacturers to ensure that only genuine dealers may quote on behalf of the manufacturers.
- iv) EMD of only Rs.5000/- was obtained from the bidders whereas actual purchase made against the limited tenders was approx. of Rs. 23,38,600/-. As per provisions of GFR atleast 2% of the estimated purchase should have been taken as EMD.
- v) No penal clause was incorporated in the tender document.
- vi) College had purchased three laboratory refrigerators in the financial year 2008-2009 through limited tenders. In the financial year 2009-2010, four more laboratory refrigerators were purchased on approved

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rates of limited tender from the same firm. It has been observed that for the purchase of these four laboratory refrigerators no request was received from any department and the demand was generated from the store itself. It is not understood as to how the item was purchased without its actual need in the departments.

From the above instances it is clear that institution is not observing the rule provisions of GFR and purchases are made sidelining the provisions of GFR. Reasons for not observing the provisions of GFR may stated to audit and necessary steps be taken to make purchases as per the provisions of GFR and Finance Department's guidelines.

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**Violation of General Financial Rules in the purchase of consumable/non-consumable items**  
(Audit Memo No.6 dated 02.06.2010)

Test check of the purchase files for the financial year 2009-2010 revealed that the college has violated GFR provisions while purchasing the consumable/non-consumable items worth less than Rs.1,00,000/-. Necessary certificates have not been recorded in the bills and the purchases were made against the spirit of the relaxation of codal formalities as per GFR. A few instances of violation of GFR are mentioned below:-

Sl. No.	File No.	Items purchased	Total amount of sanction (Rs.)	Violations observed
1	F2(108)/06-07	Haemoxuant Reagent	13750	A/A not obtained Codal formalities not completed Certificate as per GFR not recorded
2	F2(198)/09-10	Nyco Card Reader	99250	Specifications not mentioned Spot quotations not obtained by purchase committee Certificate as per GFR not recorded
3	F2(108)/06-07	Developer & Fixer dt.26.06.2009	14550	<ul style="list-style-type: none"> <li>A/A not obtained</li> <li>Codal formalities not completed</li> <li>Certificate as per GFR not recorded</li> </ul>
4		Reagent dt.26.07.2009	13750	
5		Carminia dt.28.07.2009	13940	
6		Developer dt.10.09.2009	13750	
7		Developer dt. 01.10.2009	14550	
8		Reagent dt. 01.11.2009	13750	

9	F2(237)/2009-2010	Polythene Bags	123000	Specifications in terms of thickness of the polythene bags not mentioned in the quotations Samples rejected on the grounds of poor quality was not justified as thickness of the polythene bags was not mentioned earlier
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Reasons of the above lapses be elucidated to the audit and above purchases be got regularised from the competent authority.

Para no 28 Page 28 Para No. 28  
 Para # 28 Page 28

**Shortcomings in the repair of machines/equipments**  
 (Audit Memo No. 14 dated 02.06.2010)

Test check of the files relating to repair of machines and equipments for the financial year 2009-2010 revealed that the following equipments were got repaired as per details given below:-

Sl. No.	Name of the equipment repaired	Amount of repair (Rs.)	File No.
1	Fetograph C.T.G. Machine	27103	F2(195)/09-10
2	Phototherapy Unit	6969	F2(204)/09-10
3	Traction Unit	3320	F2(192)/09-10
4	ECG Machine	19303	F2(202)/09-10
5	Dental Chair	15595	F2(196)/09-10
6	Ultrasonic Scaler	4500	F2(197)/09-10
7	Shortwave Diathermy	16780	F2(191)/09-10
8	Semi Auto Analyser	14681	F2(37)/99-2000

In this regard, the following shortcomings were noticed:-

1. While submitting the proposal for repair, date of purchase and up-to-date expenditure incurred in the repair of machine has not been mentioned.
2. Request from the user department for repair of equipment has not been placed in the file.
3. Repairs are not made through the manufacturer/authorised dealers to ensure that only genuine parts are used and genuine rates were charged.
4. No code formalities have been completed for the repair work as the repairs were not made through original manufacturer.

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5. Estimate of repair was not obtained from the firms to whom repair job was given.
6. No administrative approval was obtained from the HOD for the repair work and sanction of HOD was obtained when the machines got repaired and bills submitted for payment. Once the repair has been done, the HOD could do nothing but to sanction the amount of repair. In case the repair work done without taking prior administrative approval, the ex-post-facto sanction of the HOD should have been taken to sanction the amount of repair payable to the firm.
7. Service reports after the repair work done with the satisfactory remarks from the unit head of college are not available in the file in the absence of which it could not be ascertained that the repair work was done upto the satisfaction level.

The above instances clearly shows that GFR provisions were violated and repair work done blindly without observing common procedures. Since the provisions of GFR were violated in the above cases, all may be got regularised from the competent authority. Clear cut guidelines be framed for the repair and maintenance of machine/equipments installed in the college.

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Para 32

Short comings in the maintenance of stock registers of main store and different departments  
(Audit Memo No.20 dated 09.06.2010)

Stock Registers (consumable & non consumable) of main store and various departments of the college were first checked in audit and following shortcomings are noticed:-

Main Store

Taken at main  
Settled

1. Inspection of supply received:- As per rules the items which are received in the main store needs to be verified by the inspecting officers/store officer with reference to terms and conditions of the supply order. All the entries of the receipt of items taken on stock are being verified by the purchase officer who is also acting as a store officer and similarly the purchase clerk is also performing the duties of store keeper. In the view of audit, different officials and officers should perform the duties of purchase and store to rule out any possibilities of malpractice in the purchase and receipt of items in the store.

2. Indents not taken for the issue of items:- Non-consumable items purchased during the year have been shown issued to various departments but indents from the user departments have not been taken. In the absence of indents it could not be ascertained whether items were actually issued to the departments and the entered in the stock of respective departments or not. Some of the consumable items were also issued on the rough slips and no prescribed indents were obtained from the departments. The indents of all the

→ Now  
Indents  
all been  
taken

(RANCIEM VERMA)  
Auditor

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items issued or taken now from the respective departments reflected in the record. Henceforth, no items be issued without obtaining prescribed & valid indent from the user department.

3. Expiry date not mentioned:- The expiry date of medicines/test kits has not been recorded in the stock register by the store keeper of main store whereas it should have been clearly recorded to ensure that only valid medicines/kits, which have not covered their lives fixed by the manufacturer, are issued.
4. Reference of indents not given in stock register:- The indent numbers against which medicines/machines and other items issued to different departments have not been indicated in the register to check the entry easily.

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Stock register of departments/units

5. Non attestation of the entries:- Items received from the main store are taken to the stock registers of respective departments/units. These stock registers are being maintained by the Sister Incharge/technicians of the particular department. As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department/units. It has been observed during the course of audit that the entries of receipts/issue are not being attested/verified by the head of unit/department or any other officer authorized by HOD to ensure the correct utilization of the items.
6. Items shown consumed in bulk:- In the stock register Sister Incharge has shown items consumed in bulk and not as per actual daily/weekly consumption. The items should be shown consumed as per the actual consumption on daily/weekly basis and got verified from the head of department/unit.

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Reasons for above lapses/shortcomings may be elucidated to audit. Keeping in view the above observations it is suggested that the college should formulate guidelines to bring uniformity in maintenance and verification of record of consumable and non-consumable items in main store and different departments.

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Performance security not obtained for equipments and EMD/Performance Security Register not maintained  
(Audit Memo No. 5 dated 02.06.2010 & Audit Memo No. 3 dated 03.06.2010)

a) Performance Security not obtained

Rule 158 of GFR provides that to ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of its

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registration status etc. Performance Security should be for an amount of five to ten per cent. of the value of the contract. Performance Security may be furnished in the form of an Account payee Demand Draft, Fixed Deposit Receipt from a Commercial bank, Bank Guarantee from a Commercial bank in an acceptable form safeguarding the purchasers interest in all respects.

It has been observed that A&U Tibbia College purchased equipments of lakhs of rupees during the financial year 2009-2010 but performance security from the firms have not been obtained. All the equipments which have been purchased are very sophisticated and having warranty of two years, but to safe guard the government interest in case of non fulfilling the terms and conditions of the supply order, performance security should have been obtained. A few instances where P.C not obtained are given below:-

Sl. No.	Name of the equipment	Cost of equipment (Rs.)	Qty.	Total amount of equipment (Rs.)
1	Autoclave	495000	2	990000
2	Ultrasonic Cleaner	298000	1	298000
3	Auto Ref. Keratometer	940000	2	1880000
4	Digital Lensometer	140800	2	281600
5	Laboratory Refrigerator	77000	4	308000
6	Tub Bath	130000	3	390000
	Total			3207600

Reasons for not obtaining the performance security as per the provisions of GFR be elucidated to the audit and necessary steps be taken to safe guard the interest of the government.

Para 31  
b) Non-maintenance of record of EMD/Performance Security:-  
(Audit Memo No. dated 03.06.2010)

As per rule 7.8 of manual on policies and procedure for purchase of goods, suitable mechanism for safe custody, etc. and monitoring of EMDs and Performance Securities and other Instruments should be evolved and implemented by each Ministry/Department. It has been observed that the college did not maintain any register to monitor the receipts and release of EMD/Performance Security.

Reasons for not maintaining the EMD/Performance Security register be elucidated to the audit and steps be taken to set right the shortcomings.

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Para 31

Para 31

Payment to the Suppliers/Contractors (through Electronic Clearing Service (ECS))  
(Audit Memo No.12 dated 03.06.2010)

As per instructions issued by Pt. Secretary (Finance), vide office order No.F.4(39)/Fin(I&F)/2007-08/18-19 dated 10.01.2008, all the payments to suppliers/contractors/staff etc. should be made through ECS/EFT/RTGS.

It has been observed that the above instructions are not being followed by the college till date. Reasons for not following the instructions be elucidated to the audit and henceforth all the payments to suppliers/contractors/staff etc. be made through ECS/EFT/RTGS only.

Compliance in this regard will be seen at the time of next audit.

Para no 32  
Para 14 ~~32~~ ~~32~~ Para 32

Shortcomings in the maintenance of log book of vehicles  
(Audit Memo No.19 dated 08.06.2010)

Log Book of DL-2FEP-0013 Gypsy and DL-1A-1744 Tata Sumo Ambulance test checked and following irregularities noticed.

- Settled  
IA2  
Audit Party
1. The college is having a vehicle Tata Sumo which is being earmarked for ambulance. On going through the log book of the vehicle, it has been found that it is being used for other purposes eg. delivery of medicines. (see page No.106 dt 15.5.07) to deliver dak to collect files to submit the registration form of birth to MCD Office (see at page No.163, 164, 177 dt 01.6.09, 10.6.09, 15.6.09 and 15.01.10). Use of ambulance for other purposes is irregular and against the direction of Hon'ble Court.
  2. Entries have not been signed by the user/officer at page No.9 and 48 dt. 6.8.09 and 7.11.09 of 0013 Gypsy.
  3. Details of purpose of journey have not been recorded in the Column No 9 of Log Book of 0013 Gypsy.
  4. Monthly summary has not been prepared at the end of the month in log books to see the performance of the vehicle.
  5. Page count certificate has not been recorded on the first page of Log Books and History sheet register of both the vehicle.

Reasons for above shortcomings/irregularities may be elucidated to audit and needful be done and shown to next audit.

Para no 33  
Para 16 ~~33~~ ~~33~~ Para no 31

Non Production of Record  
(Audit Memo No. 1 dated 21.05.2010)

The following records have not been submitted:-

1. Files relating to capital works
2. File relating to condemnation of items

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Para No. 30

- LTC/TA/Medical Bills
4. Reimbursement of tuition fee/education allowance
  5. Spouse Information
  6. Stock registers of Panchakarma Department
  7. Stock Registers of Naaz-bid-Tadbeer
  8. Certificate of number of employees placed under suspension, if any.
  9. Certificate of special increment granted to employees on account of sterilization
  10. Certificate of conveyance allowance/special assistance being paid to physically handicapped employees.

(Ramesh Chander)  
Sr. Inspecting Audit Officer



Para No. 03 (Ref. Memo No. 02 dated 24.02.12)  
Sub :- Irregular deployment of security guards.

The scrutiny of File No. F.2(132)/06-07/TC/P-II relating to engagement of personal security guards in the premises of A&U Tibbia College & Hospital revealed that a proposal to increase the number of security guards from 18 to 33 was sent to Finance Department. The F.D. sent the file to A.R. department for seeking the view of A.R. department first. The A. R. department justified the sanctioned post of security guard through out sourcing from 18 to 27 against the demand of 33 security guard of the department on 09.11.09. It was noticed further that department deployed 28 security guards instead of 27 and sanctioned Rs. 544432/- for deploying 28 security guards and 1 supervisor from 10.12.09 to 31.03.10. However the department modified the agreement vide letter number 647 dated 08.06.10, correcting the number of security guards from 28 to 27 as per the recommendation of the AR Department w.e.f. 10.12.09 and accordingly modify the sanction to Rs. 525702/- by cancelling the previous sanction of Rs. 544432/-

In view of above the following may please be clarified :-

1. Reasons for non obtaining the approval of the Finance department before increasing the number of personal security guards as per the recommendation of the AR department.
2. When the AR Department recommended for 27 personal security guards then reasons for deploying the 28 personal security guards.
3. When physically 28 security guards were working in the premises from 10.12.09 to 08.06.10 till the date of modifying the existing agreement, then modifying the main term of deployment of personal security guard from back date when physically the strength was more and making the payment short to one person is also unjustified on humanity ground and open gate for court cases etc for which the department may have to suffer in future.

Para No. 04 (Ref. Memo No. 09 dated 29.02.12)  
Sub :- Non utilisation of machinery purchased in 2009-10

During the scrutiny of purchase file relating to purchase of Fluoride Meter with Ion Meter Eco-scan Ion/PH/mV hand-held meter with pH electrode, it was observed that order to supply the machinery with its accessories was given to Innovative Instrument & Consultancy Services vide order number F.2(197)/09-10/TC/2820 dated 12.11.09 for Rs. 106926/-. The installation report of this machinery and log book as asked vide audit memo number 09 dated 29.02.12 were not produced to audit. This machine was lying idle as the hospital authority had written letters to Dte of Health Services, Swasthya Sewa Nidhi/Haryana Bhavan, Karkardooma, Delhi vide letter number 1016 dated 23.06.10 to provide training to two technicians of A&U Tibbia College, so that this machinery can be put to good use but no record has been produced to audit which could show that training was provided to the technicians. As per the terms and condition the machinery had the warranty period of one year, which had also been elapsed.

The above needs to be elucidated.

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**PART#**  
**CURRENT AUDIT REPORT OF A&U TIBBIA COLLEGE KAROL BAGH  
NEW DELHI FOR THE PERIOD 2011-12**

Para no  
34

~~Para 39~~ ~~Para 37~~  
Para No. 01 (Ref. Memo No. 15 dated 22.05.12)  
Sub :- NON DEPOSIT OF SERVICE TAX

Para No - 34 **Para 34**  
Para 34

During the Scrutiny of the Security Agencies records provided to the Audit it was observed that M/S Gorkha Security Services, was engaged for providing the security services in the college. As per terms and conditions of the tender, the desire agency which wants to take contract of security services, rates quoted will include all kinds of taxes, service charges etc. It has been observed that the contractor had not deposited the service tax to the service tax department being the service providing agency whereas the agency had included the elements of taxes in the rates quoted in the tender to obtain the contract.

The Security of the Tibbia College had been outsourced through M/S Gorkha Securities and during the Audit period total payment made to the Agency was Rs. 45,82,827/-

Total Amount Paid inclusive of Service tax:	Rs. 45,82,827/-
Exclusive of Service Tax	Rs. 41,54,874/-
Service Tax @ 10.3%	Rs. 4,27,953/-

Hence, the department is requested to confirm from the Agency whether the amount of service tax had been deposited to service tax department. Otherwise HOD is requested to direct the concerned agency to deposit amount to Service Tax Department under intimation to Audit.

Apart from above the documentary evidence on Medical fitness/police Verification and ES/ PF numbers of the staff deputed in the College may also be obtained from the Agency. It may also be ensured that the payment should be disbursed through ECS/Cheque in the presence of the representative of the department as per terms and condition of the security services.

Reasons of the above lapses may be elucidated to the Audit and necessary Insurances and documentary proof in respect of depositing the service tax to the service tax department may be shown to the next Audit.

(B) The College Authorities is using 33.3 Acres of Land, It has been observed that some of the land were encroached by the unauthorized persons who are using the electricity and water of the college. Principal is requested to take action to remove the unauthorised encroachment in the college premises.

Para no 35

Para-38

Para no 35

Para No. 04 (Ref. Audit Memo No. 11 dated 22.05.12)

Page 25

Sub: MTNL CUG BILLS

During the test check of the contingent bills if A&U Tibbia College it was observed that A&U Tibbia College is reimbursing the CUG charges of 26 employees. In most of the cases it was found that the Telephone bills are being paid after the lapse of due date, hence college authority is reimbursing the CUG calls along with Surcharge. Since A&U Tibbia College is govt. institution, if the matter was timely taken by the college authorities with MTNL the surcharge amount could be waved. It is advisable to take up the matter with MTNL authorities and recovered the surcharge amount paid in past.

Further it was seen that college authorities are claiming full amount of the telephone bills in the PAO and taking difference (Bill amount minus entitled amount) from the official/officer concerned. This result in booking of higher expenditure. It is advisable to restrict the bill amount upto the entitled amount and put the bills in the PAO only upto the entitled amount and reimburse the entitled amount to the official/officer towards the MTNL CUG bills and hence the payment of excessive surcharges does not arise in future.

Reasons of the excessive payment of surcharge to MTNL and above lapses may be elucidated to the Audit.

Para No. 08 (Ref. Memo No. 7 dated 22.05.12)

SUBJECT: Purchases directly from DGS&D Rate Contract

During the test check of purchase and equipment for hospital A & U Tibbia College for the year 2011-12, it has been noticed that purchases of various equipment were purchased at the rate contract of DGS&D. Some of the cases are given below:-

1. Purchased E Class Room Solution item from M/S/ ABC Infosystem Pvt. Ltd. vide contingent bill no. CB 559 dated 27/12/2011 for Rs. 438144/-
2. Purchased E Class room solution items from m/s ABC Infosystem Pvt. Ltd vide sanction No. F.2(224)/10-11/TC/1621 dated 7/7/11 for Rs. 10,04,535/-

As per rule 147 of GFR if the purchases of goods directly under rate contract on DGS&D from supplier, then ministry of Department shall make its own arrangement for inspection and testing of such goods where required. Similar other cases may be reviewed.

No inspection report from the technical experts is available in the file.

Reasons of the violation of the rule of GFR may please be elucidated to the Audit

Para No. 09 (Ref. Memo No. 6 dated 22.05.12)

SUBJECT: Purchases of medical equipment without obtaining the performance Guarantee

During the test Audit of Tibbia College, Govt. of NCT of Delhi, it has been noticed that the hospital is procuring the costly medical equipments without obtaining the performance Security from the concerned vendor/Supplier. Some of the instances are given below:-

Ultrasonic Cleaner model HYGEM biomedical with complete Accessories (Sanctioned on 26/07/10)

Rs. 2,98,000/-Plus Taxes

--do- (Sanctioned on 08/08/11)

Rs. 2,98,000/Plus taxes

51

72

These equipments were purchased on the recommendation of the purchase committee, and the college Authority had completed the codal formalities by inviting the limited tenders.

As per Rule 158, of GFR, Performance Security:- To ensure due performance of the contract, performance security is to be obtained from the successful bidder who was awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of status, registration etc. performance security should be an equal to an amount of five to ten percent. Performance Security may be obtained in the form of FDR, Bank Guarantee, etc

Performance Securities had not been obtained in the above said cases. Reasons of the said lapses may be elucidated to the Audit.

~~Para No. 10 (Ref. Memo No. 16 dated 28.05.12)~~  
Subject: Discrepancies/irregularities in the maintenance of stock registers

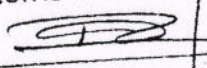
Surgical Ward Consumable Register:-

Page count certificate is not recorded in the front page of the stock register. As per rule 192 of the GFR physical verification of non consumable and consumable items should be undertaken at least once in a year, during the Test Audit, no physical verification was found during the Audit Period from 01/04/11 to 31/03/12 of Surgical Ward consumable register

Cutting had been done on various times, No attestation on cutting had been made during the Audit period. Register maintaining for surgical items are incomplete and not signed/verified by any authorized officer.

Operation Theatre Stock Register (Instrument stock register)

As per rule 192 of GFR the physical verification of non consumable and consumable items should be undertaken at least once in a year, during the

Settled  
  
(K.M. Gupta V.R.M.)  
Audit Party 3

Para 38

~~Para No. 12~~ ~~Para no 28~~ ~~Para no 28~~ ~~Para 38~~  
Para No. 12 (Ref. Memo No. 19 dated 28.05.12)  
Subject: Excess payment of Transport Allowances to the tune of  
Rs. 22,528/-

If an employee remains absent from duty for a full calendar month due to leave/training/tour/etc., then he/she is not admissible to draw the transport allowance for that calendar month as per the rule.

During the test check of the PBR/Service Books, it has been observed that the transport allowance has been paid to Smt. Jyoti Lakra, A.N.M of while she was on Maternity Leave w.e.f 11.07.11 to 10.1.12 and from 11.01.12 to 10.05.12 she was on Child Care Leave for full calendar months i.e. from August 11 to April 12 Details are as under:

S. No.	Name & Designation S/Shri/Smt	Period of leave	Calendar months	Excess Payment (Rs.)
	Smt. Jyoti Lakra A.N.M.	11.07.11 to 10.05.12	9	22528/-

Recovery of Rs. 22528/- effected. Par. 2. Daily Settlement & Receipt

Balance Recovery - 1252

The excess payment made on account of transport allowance may be recovered from the above mentioned officials after due verification and deposited into the government account under intimation to audit. It is also suggested that other similar cases may also be reviewed and action be taken accordingly.

Para No. 13 (Ref. Memo No. 20 dated 28.05.12)  
Subject: Excess payment of pay and Allowance to Sh. Rakesh Kumar Sweeper

The official i.e. Sh. Rakesh Kumar Sweeper absent from duty w.e.f. 14/11/11 without intimation and the competent authority was ordered to be withheld his salary till further order, and as per PBR, the Pay and allowances for the period from 14/11/11 to 31/12/11 have been paid to the official, the details of pay and allowances paid to him as under:-

Pay and allowances for the November (17 days).	Rs. 3875/-
Pay and allowances for the December	Rs. 15658/-
	Rs. 24531/-

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Total excess amount paid to him Rs. 24531/- may be recovered after due verification at the earliest under intimation to the Audit.

Reasons of the above lapses may also be clarified to the Audit.

~~Para No. 15~~ Amount also used of Parcel settled

Para No. 15 (Ref. Memo No. 22 dated 28.05.12) Para No. 39, Ac Party No. 5

**Subject : Non working of equipments for the Department of Kaumarbhritya (Balroga), A&U Tibbia College and hospital Karol Bagh New Delhi.**

Para 39

Para 39

Para 39

It has been observed that log books for the repair & maintenance of the equipments have generally not being maintained in the hospital. Wherever, the log books are being maintained the important information like date of breakdown, date of complaint to the firm, date of repair, cost of repair etc. are not mentioned. The hospital should maintain the log books of equipments containing the above vital information's. As no log books are being maintained by the hospital, the Audit is not in the position to ascertain the actual dates of breakdown and the actual dates of non working equipment machines. Log book relating to equipment was called for Audit.

but no log book was provided to Audit, however the list of equipments was produced to audit, and it has been noticed that some of the equipments are not working in the hospital properly. The details of non working equipments are as under:-

- |   |                          |
|---|--------------------------|
| 1. Radiant Warmer(Old)                            | Head Control not working |
| 2. Phototherapy Unit (Old) Meditrin               | Instrument not working   |
| 3. Bilirubinometer with centrifuge                | Non working              |
| 4. Nebulizer IPD Not working.<br>Fumes not proper | OPD Proton not working,  |
| 5. Electronic Weighing Scale                      | Not working              |
| 6. For OPD  | Children not working     |
| 7. Resuscitation Unit 2Nos                        | Not working              |
| 8. Digital weighing scale                         | Not Working Reading      |
| 9. BP Instrument                                  | Mercury not working      |
| 10. Torch with batteries                          | Not working              |

Reasons for non working of equipment and how the working of the hospital is going on in absence of said equipments may be elucidated to the Audit, and similar other cases may also be reviewed at the level of Principal Tibbia College under intimation to the Audit.

Para 18 Page 45

Para No. 18 (Ref. Memo No. 23 dated 28.05.12)

Sub: Non Availability of Essential Medicines of Ayurvedic, in the A&U Tibbia College

Essential Medicines are those which satisfy the priority health care needs of the people. The National Capital Territory of Delhi was the amongst first state to formulate a drug policy to ensure access of all to quality and affordable essential drugs. During the test audit of A&U Tibbia College

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Para 40

~~Para no 46~~ Para no ~~40~~ 40

~~Para 49~~

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Para 17 (Ref. Memo no. 25 dated 30/05/12)

Subject: INCOME TAX

Para 40

During the test Audit of income tax for the year 2011-12, it has been noticed that the short recovery of income tax of the following officer/officials have been made during 2011-12 as per details given below:-

S.No	Name of the officer/official	Tax able income	Total tax including surcharge on taxable income	Total tax including surcharge deducted	Short recovery
2	Dr. Rajesh Sharma	804720	96218	93870	2348


The amount may be recovered after due verification under intimation to the Audit and similar other cases may also be reviewed.

~~Para 41~~ ~~Para 41~~ Para no 41  
PARA 48 (Ref. Memo No. 1,2,3,4,5)  
Subject: Non Production of Record.

Para-41

Para 41

1. Log books of staff car/van/Ambulance.
2. Records relating to allotment of quarter.
3. Property Register
4. Service postage Stamp Register.
5. File relating to capital Works
6. Information of machines/equipment procured through EPC
7. Tender Files.

  
(JASBIR KAUR)  
INSPECTING AUDIT OFFICER

(25) (18) (56)  
(12)  
66

~~Page 42~~ (42)

Audit Para No. 2  
(Ref. MEMO. NO. 18 DATED :- 5.8.2013)

Subject :- Non working of X-ray machine 500 MA installed in X ray Department

During the scrutiny of record of X-ray machines installed in the hospital, the following observations have been made :-

There are two x ray machines installed out of which one X ray Machine 500 MA is not working. Hospital has not provided the relevant record of X-ray Machine MA-500 which is not working. As such it can not be ascertained as to when and at what cost it was purchased, date when installed, log book etc. It was told to audit at the site that this machine has never been in function right from the beginning. Besides, concerned DA has informed that machine is not working even after his taking over the charge and is beyond repair.

Department is requested to take a decision w.r.t to its repair/disposal/condemnation at the earliest under intimation to audit.

*Taken as fresh  
ARMD*

Audit Para No. 3  
(Ref. MEMO. NO. 17 DATED :- 5.8.2013)

*IAO Party No. 5*

Subject :- Consumable Stock Register of Radiology Department

During the scrutiny of consumable stock register of Radiology Department, the following observations have been made :-

- a) 316 litres (approx) of waste fixer upto 30.3.2013 is lying in the X-ray wing which should have been normally disposed off by sale to interested local firms and the amount so collected should have been deposited in Govt. accounts. Lying of such huge radiological wastes in the hospital may cause hygienic problems.
- b) While making entry of x-ray films in the stock register, there is no mention of expiry date of the x-ray films.
- c) There is no paging certificate citing total number of pages found in the stock register.
- d) There has been no physical verification of stock since long as there is no entry of physical verification.

The department is requested to get the waste fixer disposed off as per rules at the earliest and rectify the discrepancies as pointed out above under intimation to audit.

*Para No. 4*  
Audit Para NO. 4- *Page 49*  
(Ref. MEMO. NO. 11 DATED :- 31.7.2013)

*compliance seen - balance destroyed*

*ARMD*

*IAO Party No. 5*

*Page 42*

Subject :- Record related to Ultrasound Machine installed in the hospital

During the scrutiny of record of ultrasound machine installed in the hospital the following observations have been made :-

1. No ultrasound has been conducted and the machine is lying idle since 27.12.2012 till date as the post of Radiologist was not filled up in the hospital after death of the then Radiologist.

- (6)
- (55)
- (u)
2. Name of Doctor who referred the cases for ultrasound is not mentioned against the entries made from 12.1.2012 to 26.7.2012
  3. No signature of one making entries in register and of next higher authority/competent authority as a token of check has been found.

The department is requested to make efforts to fill up the post of Radiologist at the earliest and rectify the above discrepancies under intimation to audit.

Audit Para No. 5 ~~Para No. 50~~ Para No. 43  
(Ref. MEMO. NO. 10 DATED :- 31.7.2013)

Subject :- Library Books

Para 43.

As per lists provided by the department, Sh. Hakim Anwar Khan (4 books) and Sh. N. C. Shah (42 books) had not returned the books issued to them by the library. The recovery from both the officials has not been made so far. Besides this, as per physical verification report, 1814 no. of books are missing since 1976 to 1998 and 760 books are missing since 1998. The department has not taken any action in this regard. Similar observations were made by previous audit in its report vide memo no. 10 dated 22.5.12 (para no. 5).

The GAR 6 receipt no./ challan no. against which amount collected and deposited in the Govt. account from Ms. Santosh Vohra, Ex. Asstt. Librarian for 46 books and from Dr. Sunil Kumar Demonstrator for 27 books is not mentioned in the report. Further these books have not been written off.

Department is requested to take necessary action to recover the amount from Dr. N C Shah (42 books) and Hakim Anwar Khan (4 books), and for 2574 missing books under intimation to audit.

Audit Para No. 6 ~~Para No. 51~~ Para No. 44  
(Ref. MEMO. NO. 8 DATED :- 29.7.2013, MEMO. NO. 9 DATED :- 29.7.2013, Memo No. 20 Dated 16.8.2013)

(1) Subject :- Award of contract of Kitchen Services

During scrutiny of F.17(76)/2012-13/TCH/PE/T, it has been seen that M/s Prime Services was awarded contract of kitchen /dietary services for the period of two years i.e. 10.7.2009 to 30.6.2011 which was later on extended to 31.12.2011 vide letter dated 12.9.2011. The work was awarded on recommendation of purchase committee only. The college authority had neither taken approval of finance department nor got the proposal approved from HOD.

Again, the contract was proposed to be extended upto 31.3.2013 but it was initially extended upto 31.12.2012 with the remarks "in the meanwhile we may initiate process of issue of fresh tender of outsourcing of kitchen services." No copy of letter informing about extension of contract to M/s Prime Services has been found in the file.

However, no efforts were made to initiate the issue of fresh tender and it was proposed that the contract may be extended further upto 31.3.2013 and tender for providing kitchen services may be called

(21) (8)  
(40) 64

during the next financial year, which was agreed upto and ex post facto extension upto 31.3.2013 was granted. No copy of letter informing about extension of contract to M/s Prime Services has been found in the file.

According to the file, the process of issue of fresh tender of outsourcing of kitchen services contract has not been started even in 2013-14 and M/s Prime Services has been given extension for further period of three months i.e. 1.4.2013 to 30.6.2013. No copy of letter informing about extension of contract to M/s Prime Services has been found in the file.

Previous audit party vide its memo no. 14 dated 22.5.2012 (para No. 2) has stated that the college authority had neither taken the approval of finance department nor got the proposal approved from HOD whereas as per Rule 181 of GFR 2005 for outsourcing of services, for estimated value of work above Rs. 10 lakhs, the Ministry of Department should issue advertised tender enquiry asking for the offers by a specified date and time etc. in atleast one popular largely circulated national newspaper and website of the Ministry of Department. As such, payment paid since 2009 is irregular and got regularized from competent authority.

In view of above, the need of inviting fresh tender becomes more prominent.

Department is requested to get the payments paid since 2009 regularized from the competent authority and take steps for fresh tender.

(II) Subject :- Award of contract of Security Services

During scrutiny of F.2(132)/06-07/TC/Pt file, it has been seen that M/s Gorikha Security Services was awarded contract for security services for the period 10.12.2009 to 30.11.2010. Initially the contract was extended for three months i.e. 1.12.2010 to 28.2.2011, then for six months w.e.f. 1.3.2011 to 31.8.2011 vide letter dated 10.3.2011. Afterwards, proposal to grant extension for the period w.e.f. 1.9.2011 to 31.3.2013 was started on page, which was duly approved ex post facto vide letter no. F.2(132)/06-070/TC/Pt II/4222 dated 4.12.2012.

During the financial year 2012-13, the department has paid Rs. 3532896/- (Rs. 1737300 (April, 12 to September, 2012) + 1795596 (October 2012 to March 2013), an amount above Rs. 10 lakh.

As per Rule 181 of GFR 2005, (a) For estimated value of the work or service upto Rupees ten lakhs or less: The Ministry or Department should scrutinise the preliminary list of likely contractors as identified as per Rule 179 above, decide the prima facie eligible and capable contractors and issue limited tender enquiry to them asking for their offers by a specified date and time etc. as per standard practice. The number of the contractors so identified for issuing limited tender enquiry should not be less than six.

(b) For estimated value of the work or service above Rupees ten lakhs: The Ministry or Department should issue advertised tender enquiry asking for the offers by a specified date and time etc. in atleast one popular largely circulated national newspaper and web site of the Ministry or Department.

Thus, it is evident that Rule 181 of GFR 2005 has not been followed and as such department is requested to get the approval from the competent authority and initiate the process of fresh tender of outsourcing of security services.

(III) Subject :- Award of contract of Sanitation Services

~~Page 46~~

- (i) During scrutiny of F.2(167)/2008-09/TC, it has been seen that sanitation services in A&U Tibia college and hospitals were awarded to M/s Pink House Keeping, Manglapuri, for the period of two years i.e. from 1.2.2009 to 31.1.2011 . The ex post facto approval of extension to this contract from 1.2.2011 to 31.3.2012 or till finalization of new tender was accorded with remarks "efforts are being made to formalize awarding of contract to another agency by 31.3.2012.". The contract was again extended upto 31.3.2013 or till finalization of the new contract. However, no letter has been found in the file showing communication of this extension to the agency concerned. However, during financial current financial year 2013-14, no new tenders has been invited and extension has been given for 3 months i.e. 1.4.2013 to 30.6.2013.

As per the guidelines issued by Deptt. of Health & Family Welfare vide its circular no. F.25/89/Security & Sanitation/H&FW/1479-88 dated 14.2.2011/21.2.2011 (1) The tender for outsourcing of security and sanitation shall be initiated /floated by the individual hospital at their level. (3) The tender process shall be initiated atleast 3 months before the expiry of the existing contract and shall be completed at well in time unless it is decided to extend the contract of existing agency in accordance with the terms and conditions of tender and relevant rules.

As per Rule 181 of GFR 2005(b) For estimated value of the work or service above Rupees ten lakhs: The Ministry or Department should issue advertised tender enquiry asking for the offers by a specified date and time etc. in at least one popular largely circulated national newspaper and web site of the Ministry or Department.

Thus, it is evident that Rule 181 of GFR 2005 has not been followed and as such department is requested to get the approval from the competent authority and initiate the process of fresh tender of outsourcing of security services.

- (ii) As per terms and conditions of the contract, point 18 states that the contractor shall be liable and responsible to provide all the benefits viz. Provident fund, ESI, Bonus, Gratuity, leave etc. to the staff engaged by him. It shall be the duty of the contractor to get PF code number allotted by RPFC against which the PF subscription, deducted from the payment of the personnel engaged and equal employer's amount of contribution should be deposited with the respective PF authorities within seven days of close of every months. Point 55 of Terms & Conditions states that the contractor will have to deposit the proof of depositing employee's contribution towards PF/ESI etc. of each employee in every three months. However such proof of deposit has not been found in the file. As such, department is requested to seek from the contractor the proof of deposit of employee's contribution towards PF/ESI etc. of each employee under intimation to audit.

~~Audit Para No. 5~~ Para no 45  
Audit Para No. 7  
(Ref. MEMO. NO. 7 DATED: 29.7.2013)

During scrutiny, it has been found that the following purchases have been made by the institution at different instances :-

S NO.	Name of Item procured	No. of item procured	Amount including VAT (In Rs.)	Institution of which approved rates taken	Date of supply order
1	Laboratory /Pharmaceutical Refrigerators 600-700 Ltr	2 Nos	603000	SRHC Hospital	30.11.2012
2	Ice Maker Production Capacity 120Kg/24 Hours	2 Nos.	793800	G B Pant Hospital G B Pant Hospital	24.12.2012
3	Bio Safety Cabinet	3 Nos.	1411200		
4	Deep Freezes	1	533250	G B Pant Hospital	7.1.2013
5	Laboratory /Pharmaceutical Refrigerators 600-700 Ltr	1 Nos	301500	SRHC Hospital	11.2.2013
6	Laboratory /Pharmaceutical Refrigerators 600-700 Ltr	3 Nos	904500	SRHC Hospital	19.3.2013
	Total		4442250		

As per Rule 158 of GFR 2005, (I) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of its registration status etc. Performance Security should be for an amount of five to ten per cent. of the value of the contract. Performance Security may be furnished in the form of an Account payee Demand Draft, Fixed Deposit Receipt from a Commercial bank, Bank Guarantee from a Commercial bank in an acceptable form safeguarding the purchasers interest in all respects. (ii) Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

However, the institution has not obtained the performance security in any of the above case.

Department is requested to obtain performance security as per rules.

~~Audit Para No. 8~~ Para no 46  
(Ref. MEMO. NO. 4 DATED: 25.7.2013)

Subject :- Purchase of medicines

During scrutiny of file no. F.2(209)/12-13 TC (Store), it has been seen that department is purchasing medicine on CGHS approved rates. During one such instance, it has been found that a proposal for purchasing medicine of Rs. 34,04,650/- was made at page which was approved by the purchase

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committee with remarks "may be purchased on CGHS rates subject to justify stock availability position"

However, supply orders were approved and placed to the respective firms but stock availability position was not shown to justify the purchase so made.

It has been noticed in the file that while making purchase at different instances, no stock availability position, quantity of various medicines issued to the patients during last three/six months, basis of determining the quantity of medicine to be purchased has been reflected in the file to justify the necessity of purchase and quantity of medicine to be purchased.

Department is requested to show the compliance to the next audit.

**Audit Para NO. 9**

(Ref. Memo no. 21 Dated 16.8.2013)

Subject :- Unserviceable stock of 225 items lying in the institution costing to Rs. 593955/-.

College authority has provided two lists of unserviceable stock lying in the A&U Tibia College & Hospital. According to these lists, 225 items are lying as unserviceable in the hospital. However, cost of 150 items is not mentioned in the list. For all remaining 75 items, whose cost is mentioned in the lists, the total cost of such these items is Rs. 593955/.

With passage of time, these items are losing their worth in terms of residual value. Audit has also raised the issue in its previous audit report, but no action has been taken till date by the hospital authorities. As such, it is requested to condemn these items as per prescribed procedure as laid in GFR at the earliest under intimation to audit.

**Audit Para NO. 10**

(Ref. MEMO. NO. 14 DATED :- 5.8.2013)

Subject :- Non Consumable Stock Register of Radiology Department

*compliance been done date 16/8/13*  
*Para no 9 Page 47*  
*IAO Party no 5*

*Para 47*

During the scrutiny of Non consumable stock register of Radiology Department, the following observations have been made :-

1. There has been no physical verification of stock since long as there is no entry of physical verification which is a requisite under Rule 192(1) of GFR 2005.
2. Entries of consumable items such as All Pin (76), Adhesive Plaster (78), Dryer (Film), Indent Block Pen (68) etc. have been found in the non consumable stock register of which separate accounts should have been kept as per Rule 190 (2) of GFR 2005.

**Audit Para - 11**

Subject :- Non production of record

*Para no 11*  
*Para no 48*  
*Page 48*


The following records were not shown by the school authorities which may be shown at the time of next audit.

1. Record pertaining to allotment of quarters



(24) (30) (36) 60

2. Property Register
3. Service Postage Stamp Register
4. Record pertaining to capital works
5. Record pertaining to liveries
6. record pertaining to Panch Karma Unit
7. Information on items procured through open tender/limited tenders
8. Information of machines/equipments procured through EPC
9. Information of vehicles/ambulances

  
21/8/13  
HARGOVIND SINGH  
AC

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PART - II  
CURRENT AUDIT REPORT

Para no 49

Para 49

Para No. 1

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(2013-14 to 2015-16)

(Ref Memo No. 4,6,8,16 dt. 17.06.16)

Sub. Recovery of Value Added Tax amounting to Rs. 593700/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposit in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13. for all type of contractors vide circular no. F.3(10)/Fin(Rev-1)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the following firms/suppliers/service providers the VAT-TDS has not been deducted by the hospital authorities.

Sl.No	Name of the company	Nature of work	Period/bill no & date	Amount paid	Rate of VAT	VAT (Rs)
01	M/s Pink Housekeeping	Sanitation	March 2013 to July 2014	3557551.00	4%	142294.00
02	M/s Green Housekeeping (Regd)	-do-	Sep. 2015 to Feb. 2016	597221.00	4%	23889.00
03	M/s. Prime Services	Kitchen Services	01.04.13 to 31.03.16	7829163.00	4%	313167.00

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04	M/s. Nitin Enterprises	Printing	Bill no. 477 dt. 01.11.14	89750.00	4%	3590.00
01	M/s Group Ten Security services Pvt. Ltd.	Sanitation	01.08.14 to 31.08.15	2769000.00	4%	110760.00
	Total					593700.00

Department may please recover the VAT (TDS) amounting to Rs. 593700/- from contractors/suppliers/firms as mentioned above and deposit in Govt. account. Further department is requested to securitize other such type of the cases at hospital level.

Para No. 2

(Ref to memo No. 3 dt. 16.06.16)

Subj: Income Tax (TDS) recovery amounting to Rs. 22335/-

As per rule 194 -C of Income Tax Act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

During test audit of the A&U Tibbia College and hospital it has been found that while making payment to the following suppliers/firms the payment has been made without deducting the Income Tax (TDS), as per the detail given below

Sl.No	Name of the Firm	Description of work	CB No. & Date	Amount Paid	Recovery of IT (@2%)
01	COMFED	Documentary Film	719 dt. 24.02.15	808992.00	16180.00
02	Crayons Advertising Ltd	Adv.	115 dt. 14.05.13	68648.00	1373.00
03	Dentsu Communication Pvt. Ltd	Adv.	115 dt. 14.05.13	87483.00	1750.00
04	Nitin Enterprises	Printing	477 dt. 01.11.14	89750.00	1795.00
05	Universal Motors	Repair & Maintains	336 dt. 07.10.15	34850.00	697.00
06	M&S Solutions	Rent of Photocopier	415 dt. 21.10.15	27000.00	540.00
	Total				22335.00

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Department may recover the Income Tax (TDS) amounting to Rs. 22335/- from the above mentioned dealers under the intimation to audit, and other such type of the cases may be reviewed at hospital level.

Para No. 3 ~~Para No 51~~ Para 51 (Ref memo No. 22 dt. 27.06.2016)

Sub. Non Deduction of Penalty of Rs. 188826/- on account of Non supply of Medicines.

As per the record provided to audit and while scrutiny of the purchase file of Unani medicines (classical/ patent) it has been found that during the audit period following expenditure was made on the purchase of Unani Medicines

Sl. No	Supply Order no. & date	Value of Supply order (Rs.)	Total supply made (Rs)	Name of the supplier
01	F2 (263)13-14/TC/PF/3114-3115 dt. 02.11.13	5788900.00	5700400.00	M/s. Rajasthan Drugs & Pharmaceuticals Ltd.
02	F2(288)14-15/TC/1981 dt. 26.08.14	6851670.00	3296423.00	M/s. Indian Medicines Pharmaceutical Corporation Ltd.
03	F.2 (288)14-15/TC/1976 dt. 26.08.14	15052118.00	15052118.00	M/s. HLL Life care Limited
04	F2(63)15-16/TC/4073 dt. 14.03.16	20208825.00	20208825.00	M/s. HLL Life care Limited
05	F2 (63)15-16/TC/2680 dt. 09.02.16	988523.00	855750.00	M/s. IMPCL
06	F2 (63)15-16/TC/2679 dt. 09.02.16	7186200.00	7186200.00	M/s. HLL Life care Limited

On the scrutiny of the files audit has observed that

1. All the items purchased on 02.11.13 (Sl. No. 1) were purchased first time, but no justification for the new demand has been recorded in the file.
2. As regards Sl.No. 2 & 3 demand was submitted on 24.06.14, in which stock in hand or in store of all the unani medicine was not mentioned. Accordingly two supply orders were issued, but it has been found that against the supply order for Rs. 6851670/- (Sl No. 2), medicines worth Rs. 3296,423/- were supplied, and the medicines of Rs. 35,55,247/- were not supplied.

As per clause no. 8(i) of the agreement " after twenty weeks the supply order shall automatically stand cancelled and penalty of 5% on the amount of non-supply of medicines shall be automatically attracted and deducted from the unpaid

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dues if any. Whereas it has been found that, no amount as penalty has been deducted from the payment of the supplier.

Department may explain why the penalty has not been deducted while making the payment to the IMPCL. Further Department is requested to recover penalty amount of Rs. 177762/- from IMPCL under the intimation to audit. Other such type of cases may also be reviewed at hospital level.

3. As regards Sl. No. 4, 5 & 6 demand for Unani Medicines was made by the in charge dispensary on 23.11.15 for 150 items/ medicines wherein stock in hand of all the medicines was shown NIL. Accordingly two supply orders were issued on 09.02.16 for Rs. 7186200/- & Rs. 988523/- and one supply order was issued on 14.03.16 for Rs. 20208825/- . it has been found that against the supply order of Rs. 988523/- IMPCL has supplied the medicines for Rs. 855750/- , and the medicines of Rs. 132773/- were not supplied, which attract the penalty @ 5% of Rs. 6639/- which has not been deducted/recovered from the supplier.
4. Against the supply order of Rs. 5788900/- made to M/s. Rajasthan Drugs & Pharmaceuticals Ltd, (Sl. No. 1), firm has supplied medicines worth Rs. 5700400/- and the medicines worth Rs. 88500/- were not supplied which attract the penalty @ 5% amounting to Rs. 4425/-, which may be recovered.
5. Further it has been noticed that supply was received on 29.03.16, it shows that the 150 type of essential medicines were not available in the hospital for more than four months. Due to large number of non availability of the medicines patients would have been suffered. Hospital authority may ensure that the all the essential medicines should be available in the hospital.
6. To avoid the unnecessary accumulation of the store the purchases should have been made depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined, whereas the purchases have been made once in a year and also at the fag end of the financial year.
7. As per office order no. F.12/1/2010-AC/USfa/331-341 dt. 22.11.2013 issued by the Spl. Secretary (Finance), in which it was directed that if the purchases of the department is above Rs. 25 lakhs, the concerned DCA as a nominee from finance Department should have been included in the purchase committee, but it has been observed that the DCA was never been included in the purchase committee.
8. As per Rule 158 of GFR - to ensure due performance of the contract performance security for an amount of five to ten percent of the value of the contract may be furnished in the form of an account payee demand draft, fixed deposit or bank guarantee from the bank in an acceptable form safeguarding the purchasers interest in all respects. Whereas no PG has been obtained from any of the supplier.

Department may ensure that all the codal formalities as per GFR and the other orders issued by Government should be followed.

*[Signature]*

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Para-52

Para No. 4

Para no 52 Para 52

(Ref memo no. 11 dt. 21.06.16)

Sub: Recovery of Transport Allowance and HPCA amounting to Rs 14586/-

As per TA rule, transport allowance is not admissible to the employees who were absent from duty for the full calendar month due to leave/training/tour, etc. During the test check of Service book & PBR for the audit period 2013-14 to 2015-16, it has been noticed that the payment of Transport allowance has been made to the following officials/officers during her leave period of full calendar month, as per detail given below

S.No.	Name of the employee & Designation	Leave Period	Amount Rs.	Remarks
1	Smt. Sushil Bhatia, ANM	07.07.15 to 27.09.15	3504.00	Excess payment for the month of Aug. 2015
2	Smt. Shanti Devi, who Sh. Raj Singh, Sweeper	27.04.15 to 17.06.15 22.03.16 to 10.05.16	3408.00 <u>3504.00</u>	Excess payment for the month of May 2015 and April 2016
		Total	10416.00	

For June 2015  
em. 2015  
of Shanti Devi  
Recovery from  
Service Book  
and PBR

Rs. 3600/- to be com  
from salary of Shanti  
Devi. Hence, there  
is no net Shanti Devi  
Settled  
02/07/23  
Krushna Bhusa  
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Further it has been found that HPCA (Hospital patient care allowance) for the month of May 2015 and April 2016 amounting to Rs. 4170/- (2085+2085) has also been paid to Smt. Shanti Devi, Sweeper, which was not admissible.

Department is requested to kindly recover an amount of Rs. 14586/- (10416+4170), after due verification, from the officials mentioned above, and other similar type of the cases may be reviewed at department level.

Para No. 5

Para no 53 Para 53

(Ref memo no. 12 dt. 22.06.16)

Sub: Unfruitful Expenditure on purchase of Ultra sound machine

While scrutiny of the file (F.12(56)4/EPC/Ash/2008) it has been found that a Ultrasound machine, model Logic 100 PRO, Compact Digital Ultrasound System amounting to Rs. 5.50,000/- plus taxes was purchased from M/s. Wipro GE Health Care Pvt. Ltd. and installed on 16.10.2008. But it has been found that the machine is lying idle (non operational) since January 2013 due to non availability of Ultrasonologist.

Further, the District Appropriate Authority, PC & PNDT Act, Central District has sealed the ultrasound machine on 06.01.2015 with the direction to appoint the ultrasonologist in the hospital.

Department should take immediate action to fill up the post so that the purpose of purchase of ultrasound machine may be justified, and the patients may also be benefited.

*[Signature]*

Para No. 6

Para no 54

Para 54

(Ref memo no. 19 dt. 24.06.16)

Sub. Excess payment of Rs. 925/- paid to BSES & MTNL towards LPSC

While scrutiny of the Water/electricity/MTNL bills it has been found that an amount of Rs. 925/- has been paid in excess as per the detail given below

1. MTNL telephone bill for the period from 05.04.13 to 29.04.13 was for Rs. 11225/- whereas the payment with late payment surcharge amounting to Rs. 11535/- has been made vide CB-135 dt. 21.05.13. Department may please explain the reasons why the excess payment of Rs. 310/- has been paid.
2. Similarly, BSES bill which was for Rs. 96120/-, for the period 04.07.13 to 02.08.13 but the payment of Rs. 96735/- has been made, vide bill no. CB-365 dt. 23.08.2013. Department may please explain under which circumstances the excess amount of Rs. 615/- was paid to BSES.

Further department is requested to please regularize the excess payment of Rs. 925/- from the competent authority, under the intimation to audit.

Para No. 7

Para no 55

Para 55

(Ref memo no. 20 dt. 24.06.16)

Sub. Irregular purchase of All in One Printer.

As per Circular No. F10 (6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However Technical Clearance of Department of IT, Delhi Secretariat, GNCT is still required in every case. Further vide circular no. F.8/3/2010-AC/DS III/1273-1289 dated 23.09.2011 issued by Pr. Secretary (Fin), on delegation of enhanced financial power to Pr. Secretaries/Secretaries of Government of NCT of Delhi, at Sl.no 7 "Purchase of computer, (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of IT Department.

While scrutiny of the file (F2(313)/14-15/TC) pertains to the purchase of a all in one printer for Administrative Block, quotation was collected from M/s. Delhi Typewriters, Karol Bagh on 03.12.14, and vide bill no. 130 dt. 12975 dt. 14.02.15 a "HP Deskjet Ink Advantage 4645" model for Rs. 9600/- was purchased from M/s. Delhi Typewriters.

As the technical approval/clearance from the IT Department has not been obtained, so the purchase of printer is irregular and the same may please be regularized from the IT Department and Finance Department of GNCT of Delhi.

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Para No. 8

Para No. 8

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Sub: Non functional of Biochemistry Analyzer since 2014

Fully Automatic Biochemistry Analyzer make Miura amounting to Rs. 495,000/- was purchased on 01.11.2011 on the approved rate contract of Guru Gobind Singh Govt. Hospital, and second machine was purchased on 31.07.12. As per the terms conditions of the rate contract of the machine/equipment "Warranty/ Guarantee - Comprehensive Guarantee/warranty for a period of two years, in case of equipment costing up to Rs. 2 lacs and 5 years in case equipment costing more than 2 lacs, must accompany the offer."

While scrutiny of the stock registers of pathology laboratory it has been found that the equipment which was purchased in 2011 is not working since Aug. 2014. On 01.09.14 the company was asked to repair the machine, but as per letter dt. 19.11.2014 M/s. Kuber Inc submitted the estimate of Rs. 15,500/-, further it has been found that till date the machine has not been got repaired and is non functional.

As per rule 158 of GFR - to ensure due performance of the contract performance security for an amount of five to ten percent of the value of the contract may be furnished in the form of an account payee demand draft, fixed deposit or bank guarantee from the bank in an acceptable form safeguarding the purchasers interest in all respects. But while scrutiny of the purchase file it has been found that the department has not obtained the performance guarantee of any of the above machines.

Department may please explain when the cost of the machine was above two lacs and the warranty of the machine is for five years i.e. up to Nov. 2016, why the machine has not been got repaired from Aug. 2014 till date even after the expiry of 22 months. Thus, department has lost the warranty period, and patients services has also been suffered. As the department has not obtained the performance guarantee, has lost the opportunity to safeguard the govt. interest.

Para No. 9

Para No. 9

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(Ref memo no. 23 D. 17. 2017)

Sub: Loss of Govt. Money amounting to Rs. 2000/-

While scrutiny of the file no. F2(276)/13-14/TC it has been found that the department demanded 7<sup>th</sup> surgical disposable gloves and other surgical consumables. For two recent items i.e. Absorbent Cotton Roll and Surgical Gloves on 19.03.2014 purchases were obtained from the open market under G.O. 46. As per comparative statement No. B. 14. Medicines was found having lowest rate for both the items i.e. Rs. 220/- per 500gms. & Rs. 100/- per pair respectively, and 150 cotton roll and 1000 pair-of gloves having total cost of Rs. 87,000/- plus taxes were purchased on 22.03.14.

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On 12.05.14 an urgent demand for 5000 pair of gloves was put up. On 19.05.14 committee collected the rates from open market (under GFR 146) & recommended M/s. Satyam Scientific Instruments Co. having lowest rate of Rs. 18.40 per pair. 5000 pair having total cost of Rs. 92000/- plus taxes were purchased.

Again on 06.09.14 demand for 5000 pair of gloves were put up & again a committee visited the open market and collected the rates & found M/s. BHV Medicals having lowest rate of Rs. 18/- per pair, accordingly 5000 pairs having total cost of Rs. 90000/- plus taxes were purchased.

Audit has observed that when on 19.03.14 first time rates of gloves were collected @ Rs. 18/- and on 06.09.14 also rates were collected on the same rate and from the same supplier. But on 19.05.14 why the rates were not collected from M/s. BHV Medicals and how the committee recommended the supplier having the rate 18.40 per pair, when the last purchase was made just 57 days before, and department was having the rates @ Rs. 18/-.

Due to purchase of gloves on higher rates department has paid Rs. 2000/- excess, which is loss to Government. Further department has made the purchases in piece meal, department is advised to prepare a consolidate demand/ requirement of the hospital and accordingly the purchase procedure may be adopted in future.

Para No. 10

Para No. 8

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(Ref memo no. 24 dt. 27.06.16)

Sub.

Non observation of GFR Rule - Purchases made in Piece meal

On scrutiny of file no. F2(16)/15-16/TC/ it has been observed that on 10.06.15 demand of 10000 plain vacutainer was made by the Lab technician. The demand was restricted to 8000 pieces and to purchase the vacutainer from open market, under GFR 146 a purchase committee was constituted on 23.06.15. After market survey the committee recommended M/s. Destinium Pharmaza having lowest rate of Rs. 12/- per piece plus taxes. To make the purchase under one lakh rupees, only 7800/- pieces were purchased on 14.07.15 having total cost of Rs. 93280/-

Again on 23.11.15 pathology laboratory demanded 20000 plain vacutainer and a purchase committee was again constituted to make the market survey under GFR 146. Purchase committee called/collected the rates on 10.03.16, (after four months from the date of demand) and again recommended M/s. Destinium Pharmaza, but it has been found that this time the rate were Rs. 15/- per piece which was Rs. 3/- per piece higher from the last purchase. Only 6000 pieces were purchased having total cost of Rs. 94500/-. Thus total 13800 pieces were purchased against the demand of 30000 pieces. No justification/ reason for restricting the demand have been mentioned in the file.

*S. Kumar*

From the above audit has observed that the actual demand has been divided into small purchases which are violation of CFR rule 148. Only 13800 pieces were purchased against the demand of 30000 pieces which shows that to avoid a limited tender procedure and has made purchases into piece meal.

Further, if the purchases have been made without delay department could have saved Rs. 3/- per piece i.e. 18000/- which is loss to Govt. Department is advised to prepare a consolidated demand of the items required in the hospital and purchase procedure as per rule should be followed in future

Para No. 11

(Ref memo no. 18 dt. 24.06.16)

Sub. Discrepancies in X-Ray department

1. Non working of X-Ray Machine - While scrutiny of the stock register of X-Ray department it has been found that two X-ray machines i.e. 300 MA and 500 MA have been installed in the X-Ray department, out of which X-Ray machine 500 MA is not working since 1994, and only one machine is in working condition in the department. No such record has been provided to audit from which the cost of the machine (500 MA) could have been verified/checked, no log book/history sheet has been provided, so audit cannot comments on the expenditure made on the repair of the machine.
2. Non Availability of the X-Ray Films - Test check of the stock register it has been found that X-Ray films (size 8"x10", 10"x12", 17"x14") were not available in the hospital w.e.f. Aug. 2013 to 20.11.14 (almost 15 months), which shows that no X-Ray was done during this period.
3. Non Sale of waste Fixer/developer - As per information provided it has been found that approximately 600 liters of waste/fixer developer is lying in the X-Ray department. Last auction of the waste fixer was made in the month of Feb. 2014 @ Rs. 30/- Per liter. Department should take immediate steps to sale/auction the waste/fixer developer under the supervision of Quality Audit.

Para No. 12

(Ref memo no. 13 dt. 22.06.16)

Sub: Non Payment of huge water bill amounting to Rs. 66473591/-

While test audit of the record of water bills provided it has been found that the bill for KNO - 8265800000 of A&U Tibbia College and Hospital for the month of August 2015 an amount of Rs. 19805324/- including late payment charges was outstanding, when the bill for the month of March 2016 was compared with the above bill it has been found that during the period the amount of outstanding and late payment surcharge has been increased to Rs. 66473591/-.

*Signature*

~~Para no 59~~

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Para No. 14

(Ref to memo no 1, 1(a) to 1 (J) dated 13.05.16 to 27.05.16)

Sub. Non- Production of Record

During test audit for the period 2013-14 to 2015-16 of A&U Tibbia College & Hospital the following record has not been provided to audit, the same may be provided to next audit.

1. Stock Register of Wards
2. Property register
3. Record/ list of unserviceable store.
4. LTC advance register/
5. EMD and performance Guarantee register
6. Files related to appointment of Local Chemist
7. Contingent Advance Register
8. Over time Register
9. Medical reimbursement register
10. Postage Stamp A/C
11. Stipend record
12. Information regarding machines/equipment purchased but not installed.
13. Record pertaining to capital work
14. Purchase files and other record of Linen

Taken as fresh  
in current audit report  
(2018-19 to 2019-20)  
by  
(with removal of  
ITD-8)

*Des Raj Puria*  
(Des Raj Puria)  
AO/IAO  
Party No. 5

~~Letter No 6~~

PART-II CURRENT AUDIT REPORT  
(2016-17)

Settled - Reconciled Rs 7,14,317/-  
vide PRR bills as mentioned  
in M-8. Part of the  
separate due  
to be recovered  
Bal. 21/16

Para No. 01 (Ref. Memo No. 08 dated 04.08.17)  
Sub :- Recovery of Rs. 13,96,217/- from Dr. Nazmin Lecturer

During the test check of service book along with the personal file of Dr. Nazmin Lecturer it was observed that said officer was on EOL on Private affair. As per order number F.13(265)2017-TC/657-662 dated 22.06.17 issued by Principal/HOD of A&U Tibbia College & Hospital, she was on EOL during Sept 2014 to Feb 2017 for a total period of 532 days. The PRR shows that she was paid full salary for this period which resulted in overpayment of Rs. 13,96,217/- to the officer as per annexure enclosed.

The audit vide memo number 08 dated 04.08.17 asked the reasons for paying the salary for the above EOL period along with verification of above said overpayment amount but no reply was received from the college, as such college authorities may recovered the above amount from the official concerned after due verification under intimation to audit.

Partly Settled  
50% Recovery of  
Rs 682600/-  
IAO The Col. H. M.  
2017/11/16

Para No.02(Ref. Memo No. 02 dated 03.08.17)  
Sub :- Payment of Transport Allowance during leave period

As per condition attached to drawl of Transport Allowance, it is not admissible to employees during absence from duty for a full calendar month due to leave, training, tour etc. As per records & information furnished to audit, it was observed that Smt. Sudharma, P.N. Staff Nurse was on leave from 18.03.17 to 30.04.17 whereas she was paid the Transport Allowance @ Rs. 7200/- per month for March & April 2017 resulting in recovery of Rs. 14400/- from her. This may be recovered from her after due verification under intimation to audit.

Settled  
IAO  
Audit Reply 5

Para No 61

Para No. 03 (Memo No.20, 21 dated 16.08.17)  
Sub :- Non deduction of Penalty amounting to Rs. 404504

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The scrutiny of purchase file number F2(13)/16-17/TC & number F2(14)/16-17/TC of purchase of Ayurvedic & Unani Medicine during 2016-17, it was noticed that purchase of Ayurvedic & Unani Medicines were purchased from the firms at the rates approved by the Dte. Of Ayush, CNCT of Delhi, Delhi. As per clause 8(i) of the agreement made between the firm and A&U College & Hospital after twenty weeks the supply order shall automatically stand cancelled and penalty of 5% on the amount of non-supply of medicines shall be automatically attracted and deducted from the unpaid dues if any. No contingent bill was provided to audit, however as per the information provided to audit it was observed that in some cases either the firms have made the fractional supply or have not made the supply of medicines. It was asked vide audit memo number 20 & 21 dated 16.08.17 to clarify whether the penalty was charged on account of clause number 8(i) from the respective firms or not but no reply was received from the college as such a total recovery of Rs. 404504/- may be recovered from the following firms after due verification under intimation to audit.

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S N	Supply order No. & Date and name of firm	Value of Supply order (Rs.)	Total supply made (Rs.)	Amount of Non-Supply (Rs.)	Penalty Amount @ 5% (Rs.)	Type of Medicine
1.	F2(13)/16-17/TC/5884 dt 24.08.16 M/s HLL Life care Ltd.	17982825	15293775	2689050	134453	Ayurvedic
2.	F2(13)/16-17/TC/5885 dt. 24.08.16 M/s Karnatka Antibiotics & Pharmaceutical Ltd	566104	0	566104	28305	Ayurvedic
3.	F2(14)/16-17/TC/5886 dtd. 24.08.16 M/s IMPCL	6115882	1679127	4436755	221838	Unani
4.	F2(14)/16-17/TC/7845 dt. 07.03.17 M/s IMPCL	398160	0	398160	19908	Unani
	Total				404504	

Further as per office order No. F.12/1/2010-AC/ustfa/331-341 dated 22.11.2013 issued by Pr. Secy (Finance), in which it was directed that if the purchases of the department is above Rs. 25 lakhs, the concerned DCA as a nominee from Finance Department should have been included in the purchase committee, but it has been observed that the DCA has never been included in the purchase committee where the supply order was more than Rs. 25 Lakhs. In future care should be taken to include the DCA in the purchase committee where the estimate cost of purchase is more than Rs. 25.00 Lakh.

Para No 04 (Ref. Memo No. 04,07,16,17)

Sub :-Shortcoming in the maintenance of stock register of main store and different departments

Stock Registers (Consumable & non Consumable) of main store and various departments of the college were test checked in audit and following shortcomings were observed :-

Main Store

1. Expiry date not mentioned :- The expiry date of medicine/test kits has not been recorded in the stock register by the store keeper of main store whereas it should have been clearly recorded to ensure that only valid medicines/kits which have not covered their lives fixed by the manufacturer are issued.
2. The stock register has not been signed by the storekeeper or officer incharge of the store.
3. No physical verification of store of consumable & Non Consumable store was done during 2016-17.
4. The stock registers do not show that samples are sent to any government lab or approved lab for testing.

See Annex

*[Handwritten signature and notes]*  
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Departments/Units

1. Items shown consumed in bulks  
In the stock register the Incharge has shown items consumed in bulks and not as per actual daily/weekly consumption. The items should be shown consumed as per actual consumption on the daily/weekly basis and got verified from the head of the department/unit.
2. Non attestation of the entries :- Items received from the main store are taken in the stock registers of respective departments/units. These stock registers are being maintained by the sister in charge or technicians of the particular department. As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department/units. It has been observed during the course of audit that the entries of receipts and issues are not being attested/verified by the concerned unit/department or any other officer authorized by HOD to ensure the correct utilization of the items.
3. Unani & Ayurvedic medicine received by the pharmacy from main store has not entered the medicine received in the prescribed receipt column however it was added accurately to the total of the previous balance e.g. entry made at page number 11,89,103,129,143,153,171,191 & 203 of Ayurvedic Stock Register and entry made at page number 17,31,45,48,64 & 68 of Unani stock register of Pharmacy department.
4. No physical verification of store was done during 2016-17.
5. A huge balance of stock was lying in Linch stock register, the stock register produced to audit starts from 01.04.11, the balance shown below shows the opening stock as on 01.04.11, it means their purchase date is prior to 01.04.11.

S.No.	Item	Page No.	Stock as on 31.03.17	Stock lying since
1.	Apron	5	78	01.04.11
2.	Bed Sheet	7	1182	05.07.12
3.	Blanket	11	295	01.04.11
4.	Baby Kurta	15	100	01.04.11
5.	Baby Pyjama	19	100	01.04.11
6.	Maie Kurta	33	196	01.04.11

Settled  
IAO  
(Kamran Ali Khan)  
Audit Party  
Taken as  
Account

Para No. 05 (ref. Memo No. 9, 18 dated: 04.08.17 & 16.08.17)

Sub :- Income Tax

Para No. 6

Page 60

During the test audit of income tax records for the financial year 2016-17, it was observed that wrong calculation on account of rebate for rent was made and accordingly wrong rebate was given to the officials/officers working in the college. Moreover rebate on account of PSA was given which is taxable. As a result the tax recovery of the following officials/officers amounting to Rs. 143072/- is pointed out for the FY 2016-17 which may be recovered from them after due verification. Similar types of other cases may also be reviewed.

17/11

36  
17  
41

S.NO.	Name	Dr. Praveen Kumar	Dr. Bhagwan Sahay Sharma	Dr. Basavaraj Shvalingayya Hiremath
Gross Salary		1568505	1568505	139171
Rebate given on account of	HRA PGA	100752 24500 <i>Settle</i>	100992 24500 <i>Settle</i>	84529 24500 <i>Settle</i>
Rebate required to be given	HRA PGA	0 0	0 0	82349 0
Excess rebate given	HRA+PGA	125252 100752	125492	26680 2180
Rate of Highest Tax Slab		30%	30% <i>Settle</i>	30%
Income Tax		37526 30226	37648	8004 654
Cess		1127 907	1129	240 20
Total Tax Due		38703 31133	38777 <i>Settle</i>	8244 674 =
Remarks		No rent receipt or agreement <i>Rent Receipt Recd.</i>	No rent receipt or agreement <i>Settle</i>	BP+GP+NPA+DA=1036509 Rent paid=186000 A)186000-103651=82349 B)50% of salary=518254 C)HRA Received=118624 <i>Settle</i>

S.NO.	Name	Sh. Narender Kumar, Ex-Officer	Dr. Kiran Rajaram Nimbalkar.	Dr. Nitin Jindal
Gross Salary		540165	1368542	1087841
Rebate given on account of	HRA PGA	32475 0	83194 24500 <i>Settle</i>	98300 18724 <i>Settle</i>
Rebate required to be given	HRA PGA	20475 0	0 0	0 0
Excess rebate given	HRA+PGA	12000	107694 24500 <i>Settle</i>	117024
Rate of Highest Tax Slab		10%	20% & 30% <i>Income tax paid</i>	20%

Tax  
+ 3%  
3644 (30% of 12115)  
2471 (20% of 12355)  
6115  
123  
6238

95

40

16

Income Tax		1200	20% 12355=2471 30% 95339=28602 Total=31073	on on	23405
Cess		36	932		702
Total Tax Due		1236	32005		24107
Remarks		BP+GP+DA=395248 Rent paid=60000/- A)60000-39525=20475 B)50% of salary=197624 C)HRA Received=43992	No rent receipt Family Settlement	No rent receipt Settlement Tax Due 18524 20% of 3745 = 749 + 34 = 783	

Family Settlement

Family Settlement

Settlement  
Tax Due 18524  
20% of 3745 = 749  
+ 34 = 783

B. Apart from the above the it was also observed that deduction on account of HBA-interest, under section 24b and rebate for Principal amount under section 80C was allowed to various officials working in the college during 2016-17 but no possession letter/slip of the property against which the deduction or rebate was allowed produced to audit. The college authorities may review the cases of below mentioned officers/officials and review the similar type of other cases for the FY 2016-17 and made recovery if any under intimation to audit. Few of the instances are as under :-

S.No.	Name of the official/officer (Ms./Mr.)	Documents not produced to audit.
1.	Monika Tyagi, Lecturer	Possession letter
2.	Sudhaldev Mohapatra, Lecturer	Possession letter along with the undertaking from spouse officer for not claiming its benefit
3.	S.K. Panda, Lecturer	Possession letter along with the undertaking from spouse officer for not claiming its benefit
4.	Nishi Arora, Lecturer	Rebate of interest of Rs. 200000/- was given but no bank certificate & possession letter was produced
5.	Rajesh Amarnath Sharma, Lecturer	Possession letter along with the undertaking from spouse officer for not claiming its benefit
6.	Abdul Naseer, Lecturer	Interest shown in bank certificate of Rs. 93820/ but taken the benefit of Rs. 100000/ in form 16, No Possession letter
7.	Rajesh Kumar Chhoker, Lecturer	Possession letter
8.	Deepo Mishra, Lecturer	Possession letter along with the undertaking from spouse officer for not claiming its benefit
9.	Shalini Basantani, Lecturer	Rebate of interest of Rs. 200000/- was given but no bank certificate & possession letter was produced
10.	Lissy Alotious	Possession letter along with the undertaking from spouse officer for not claiming its benefit
11.	Nina Kaul, Lecturer	Possession letter & copy of PLI
12.	Harmohan Moharana, Lecturer	Possession letter

216-22  
214-215  
258-263

254-256

246-253

245

213-214

211-212

234-240

222-233  
218-221

Settlement

IB  
300

Settlement

IB  
2A



Summary of Para No. 05 of 2015-17

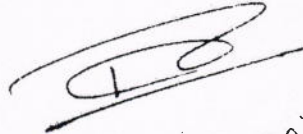
37

39

15(A)

Name of the official	Recovery Pointed Out By the last party (in Rs.)		Verified on the basis of the reply submitted (in Rs.)		Outstanding recovery (in Rs.)	
	HRA	PGA	HRA	PGA	HRA	PGA
1. Dr. Praveen Kumar	31133	7570	0	7570	31133	0
2. Dr. Bhagwan Sahay Sharma	31207	7570	31207	7570	0	0
3. Dr. Basavaraj Shvalingayya Hiremath	674	7570	0	7570	674	0
4. Sh. Narender Kumar Ex-Officer	1236	0	0	0	1236	0
5. Dr. Kiran Rajaram Nimbalkar	24435	7570	24435	7570	0	0
6. Dr. Nitin Jindal	20250	3857	20250	3857	0	0
Total	108935	34137	75892	34137	33043	0

110,629

  
(RAM GOPAL VERMA)  
Audit Party - 3

**Para No. 06 (Ref. Memo No. 10 dated 11.08.17)**

**Sub :- Un claimed security money amounting to Rs. 3,16,800/-**

At the time of admission college is collecting Rs. 500/- from each student as Security/Caution money, which is refundable within a period of one year after the completion of their academic degree. As per ledger provided to audit it has been found that since 2004-05 to 2010-11 an amount of Rs. 316800/- is lying in the student security account, which is more than three years old and unclaimed. Year wise detail is given below :-

Sl. No.	Year	Amount (in Rs.)
1	2004-05	41800/-
2.	2005-06	39500/-
3.	2006-07	43,000/-
4.	2007-08	51,000/-
5.	2008-09	46,000/-
6.	2009-10	51,900/-
7.	2010-11	43,400/-
	Total	3,16,800/-

See How

IAO  
 deposited in govt  
 because was challan  
 no 11 / 30.07.18  
 IAO

As per provisions of Receipt & Payment the unclaimed deposit/payment which is more than three years will be treated as lapsed deposit & should be deposited in Govt. account at the close of March every year after keeping necessary note in the register of deposit/ledger.

College authorities may make efforts to refund the amount to the concerned students and unclaimed amounts, if any may be deposited in Govt. account with the approval of the competent authority. The same observation was raised in earlier audit report of 2013-16.

**Para No. 07 Non Production of Records**

The following records are not furnished to audit, which may be produce to audit at the time of next audit :-

- i) LTC Bills and Register
- ii) Contingent advance register and list of contingent advance pending as on 31.03.17
- iii) Record of Bio-medical waste
- iv) List of unserviceable store
- v) List and records of equipments/ machineries purchased and installed
- vi) Service Books of House Physicians
- vii) Spouse information
- viii) Certificate of social increment of sterilization

Takone  
 or fresh  
 IAO  
 (RAM GOPAL VERMA)

(RAM GOPAL VERMA)  
IAO

(32)  
(3)

**PART-II CURRENT AUDIT REPORT  
(2017-18)**

Para No. 01 ( Ref.Memo No.13 dated 13.09.18)  
Sub :- Non deduction of Penalty amounting to Rs.10103/-

Page 61

The scrutiny of purchase file number F2(7)/17-18/TC regarding purchase of Ayurvedic medicine during 2017-18, it was noticed that purchase of Ayurvedic medicines were purchased from the firms at the rates approved by the Dte. Of Ayush, GNCT of Delhi, Delhi. As per clause 8(i) of the agreement made between the firm and A&U Tibbia & Hospital after twenty weeks the supply order shall automatically stand cancelled and penalty of 5% on the amount of non-supply of medicines shall be automatically attracted and deducted from the unpaid dues if any. The office of the A&U Tibbia College given the supply order of Rs. 6429650/- +12% GST, whereas the firm Karnataka Antibiotics Pharmaceutical supplied the medicines of Rs. 6227582/- only and was paid Rs. 69,74,892/- including GST vide CB No. 599-01.03.18, resulting a short supply of Rs. 202068+GST Hence a penalty of Rs. 10103/- @ 5% was required to be deducted from the payment of the firm which was not deducted from the final payment made to the firm. This may now be recovered after due verification of facts and figures under intimation to audit.

S. No.	Supply order No. & date and name of firm	Value of Supply order (Rs.)	Total supply made (Rs.)	Amount of Non-Supply (Rs.)	Penalty Amount @5%(Rs.)	Type of Medicine
1	F2(7)/17-18/TC/1073 dated 24.07.17, M/s. Karnataka Antibiotics Pharmaceutical Ltd.	6429650+ GST	6227582+ GST	202068	10103	Ayurvedic

130-43

Further as per office order No.F.12/1/2010-AC/usfa/331-341 dated 22.11.2013 issued by Pr. Secy (Finance), in which it was directed that if the purchases of the department is above Rs. 25 lakhs, the concerned DCA as a nominee from Finance Department should have been included in the purchase committee, but it has been observed that the DCA has never been included in the purchase committee where the supply order was more than Rs. 25 Lakhs. The competent authority may keep this issue in mind before purchasing of articles having cost more than Rs. 25.00 lakhs in future.

(21)  
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Para No. 02 Memo No. 02,09 dated 10.09.18,13.09.18)

Page 6 2.

Sub :- Discrepancies in Income Tax Records - Excess Rebate on account of HRA

As per provisions of Income Tax Act rebate on account of HRA is admissible least of the following

- (1) Rent paid over 10 % of salary
- (2) 50 % of salary
- (3) HRA Actual received

However during the test check it was observed that rebate was given in excess of the admissible amount to Dr. Shalini Varshney, Asstt. Professor resulting in short recovery of Rs. 8961/- for the financial year 2017-18. This may be recovered from Dr. Shalini Varshney, after due verification of facts & figure under intimation to audit.

Particular	Amount (in Rs.)
Salary BP+GP+DA	794051
10% of salary	79405
Rent paid	198000
Rent paid over 10%	118595
50% of salary	397025
HRA Actual Received	152652
Admissible amount	118595
Rebate given by School	139595
Difference	21000
Any other in-admissible amount- PGA	22500
Total	43500
Highest Tax Slab	20%
Income Tax Due	8700
Cess 3%	261
Total Tax Due	8961

27/07/23  
Krushnam Kumar  
11/10 to 11/8/18  
SAB-18

Para No. 03 (Ref Memo No. 07 dated 12.09.18)  
Sub :- Non functioning of Electrolyte Analyser

~~Page 63~~

Para 62

The Scrutiny of Gem Stock register shows that one Electrolyte Analyser machine was procured from M/s Krish Biomedical on 26.02.18 for Rs. 98000/- and the same was transferred to Central Pathology Lab on 26.02.18. During the course of audit, log book of this machine was not produced to audit. The Lab Technician vide reply dated 11.09.18 stated that this machine is non-functional due to non-availability of chemicals. Since more than 6 months have been passed and this machine has not been made in use till today, hence 1/4 portion of warranty period (2 years) has already been lapsed

In view of above, it seemed that expenditure of Rs. 98000/- made on purchase of this machinery is in-fractionous s in nature The competent authority may take necessary action to make this machine in use at the earliest so that basic purpose of patient care may be obtained under intimation to audit.

Para No. 04 (Ref. Memo No. 05, 06, 11 dated 12.09.18)  
 Sub :- Discrepancies in Stock Registers

**Central Stock Register of Unani & Ayurvedic**

The main stock register of Unani & Ayurvedic Shows the following discrepancies :-

1. The stock register was not signed by the storekeeper or officer incharge of the store
2. No Physical verification of stock was done during 2017-18
3. The stock registers do not show that samples are sent to Drugs Inspector, Dte of Ayush, Government of Delhi.
4. Inspection of supply received in main store needs to be verified by the inspecting officer other than purchase/store officer (the same observation was raised in earlier audit report of 2009-10)

**Department/Units**

The stock register of different branches/departments like Pathology, OT, Pharmacy, Linen etc. of A&U Tibbia college & hospital shows the following discrepancies :-

1. Items shown consumed in bulks  
 In the stock register the incharge has shown items consumed in bulks and not as per actual daily/weekly consumption. The items should be shown consumed as per actual consumption on the daily/weekly basis and got verified from the Head of the Unit.
2. Non attestation of the entries :- Items received from the main store are taken in the stock registers of respective department/units. These stock registers are being maintained by the sister in charge or technicians of the particular department. All these entries of receipts and issues are not being attested/verified by the concerned unit's head or any other officer authorised by HOD to ensure the correct utilisation of the items.
3. No physical verification of store was done during 2017-18
4. Linen Store

The linen stock register produced to audit, it was observed that various stocks are lying in the stock without its having any used. The sister-in-charge has given a certificate on various items that these items are now in non-working positions. The rate of these items are not mentioned in the register. Hence audit is not in the position to verify the actual loss incurred to A&U Tibbia college & Hospital. Few of the items are mentioned below :-

Page No.	Item	Stock as on		
		01.04.17	Issued between 01.04.17 to 31.03.18	Closing Balance as on 31.03.18
8	Bed Sheet	1182	50	1132
11	Blanket (Big Size)	332	0	332
47	Mattress	170	0	170
51	Male Kurta	196	126	70

96-100

The same observation was raised in the audit report of the year 2009-10 & 2016-17 The competent authority may take necessary action to remove the above discrepancies under intimation to audit.

*(Discrepancy)  
 Taken as fresh in current audit*

*Taken as fresh in current audit report (2018-20)  
 On 29/11/18  
 (Sd/-) P. S. Singh  
 IAO-8*

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Para No. 05 (Ref. Memo No. 08 dated 13.09.18)

Sub :- Non-operational Bank A/c

During the test audit of A&U Tibbia College & Hospital it was observed that the college has been maintaining 8 bank accounts. Out of which only two accounts are functional namely Principal and Security. All these accounts are saving accounts and are non-functional for the last 11 years. There is a balance of Rs 965177.91 lying in these accounts as per the following details :-

S.No.	Name of Account	Amount in Rs.	Date of last entry in Pass Book	Account No.
1.	Student Union	19326.44	08.08.18	10886412503(SBI)
2.	Game	182797.36	08.08.18	10886412490(SBI)
3.	Magazine	424539.62	08.08.18	10886412489(SBI)
4.	Platinum Jubilee	39544.84	08.08.18	10886412762(SBI)
5.	Re-orientation training	217546.91	08.08.18	10886412820(SBI)
6.	Hostel Mess	81422.74*	25.08.16	231943 (PNB)
	Total	965177.91		

N. 1-to 5 settled  
as reply of 11-8  
b the report  
Lm  
2/8

Sub settled  
take in fresh  
in audit report  
2019-20  
Lm  
Lm  
11/8

The Pass Book of Hostel Mess shows that whole of Rs. 81422.74 is withdrawn as on 25.08.16 leaving a balance of Rs. nil. But the college authority stated in their reply dated 13.09.18 that bank has wrongly debited this sum and the correspondence will be made with the bank to rectify the amount.

As such Principal of the college is requested to settle the above matter at the earliest so that amount of Rs. 81422.72 may be recovered back.

Further if these bank accounts are not required now then the balance of these accounts may be transferred to the account where present contribution are being deposited so that amount lying in these accounts can be used for some other purpose under public interest under intimation to audit.

Para No. 06 (Ref. Memo No. 16 dated 17.09.18)

Sub :- Loss of Rs. 48,41,556/- due to fire in Ayurvedic Dispensary

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Para 63

As per certificate of loss due to fire, theft, fraud & embezzlement in A&U Tibbia College & Hospital provided by the DDO of the A&U Tibbia College & Hospital, it was observed that there was a loss of government money of Rs. 48,41,556/- due to fire in Ayurvedic Dispensary in the premises of A&U Tibbia College & Hospital. The enquiry committee in its note on 07.07.18 mentioned that it has thoroughly examined the report and it is pointed out that the cause of fire was not mentioned. As per GFR 34 of 2017, all losses above the value of Rs. 50000/- due to suspected fire, theft, fraud, etc. shall be invariably reported to the police for investigation as early as possible. The hospital vide its reply stated that no FIR was lodged in local police station and the matter is under consideration of Enquiry Committee and probably it will take a time of one month to submit the final report. As per documents of Delhi Fire Service provide to audit it was observed that the fire was broken out on 04.01.18 at 11 hrs and 20 Min. The hospital authorities may first lodge a FIR in the local police and take necessary action to regularise the above loss from HOD as mentioned in GFR 35 (4) of 2017.

*[Handwritten signature]*

Para No. 07 (Ref. Memo No.14 dated 17.09.18)  
 Sub :- Unsettled Advances

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The Advance register was not maintained by the A&U Tibbia college & hospital, however during the test audit letter numbers F1(3)/PAO-14/AC Bill/2018-19/219 & F1(3)/PAO-14/AC Bill/2018-19/1220 dated 14.09.18 issued by PAO-XIV to the DDO, A&U Tibbia College where a number of advances are lying outstanding at PAO. The details is as follows:-

S.No.	LTC/Med Bill	Date	Amount (Rs.)	Name of the official
1	LTC 489	11.11.14	72900	Sh. Vivek Bhushan
2	LTC 561	07.12.15	26225	Sh. Avijit Datta
3	LTC Bill	16.05.16	55383	Sh. Mohd. Ahmed
4	LTC 189	09.06.17	33210	Sh. Amar Pal
5	LTC 184	09.06.17	66602	Sh. Bhanwar Singh
6	DTE 82	18.05.18	20000	Sh. Mohd. Idris
	<b>Total</b>		<b>285492</b>	

145

*Settle by taking fresh unsettled report (29.09.20) by (16.09.20) 145*

S.No.	ACB No.	ACB Date	ACB Amt.
1	370	Dec-15	15000
2	823	Mar-17	3030
3	740	Mar-17	8050
4	489	JAN-18	180000
5	490	Jan-18	230000
6	517	Jan-18	56392
7	312	Aug-18	100000
	<b>Total</b>		<b>589562</b>

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The Principal is requested to settle the above advances at the earliest under intimation to audit.

Para No. 08 (Ref. Memo No. 01 to O/D)  
 Sub :- Non Production of Records

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The following records/informations are not provided to audit:

1. LTC Register
2. Contingent advance register
3. Records of the medical wastes
4. List of non-recoverable items
5. Service books of House physician
6. Source information
7. Physical verification of store

*Settle by taking fresh by*

(RAM GOPAL VERMA)  
 IAO  
 AUDIT PARTY NO. 2

23

23

**PART II**  
**CURRENT AUDIT REPORT**  
**(2018-20)**

Para 1:-

(Ref:- Audit Memo No. 14 (a) & 22 Dated: 22/02/2021 & 24/02/2021)

**Subject: Overpayment of pay and allowances.**

During the test check of Service Books & other related records, it has been observed that pay fixation as prescribed under CCS(RP) Rules 2016 not done correctly as detailed below:- (Pay takes for fixation of pay on 01.01.16 not correct)

**1. Sh. Anil Kumar (Messieurs)**

Particular	Pay granted by office	Pay admissible as per audit
Pay as on 01/07/15 (Pre-revised PB-I 5,200-20,200) Grade Pay Rs. 2000	9800+2000	9800+2000
Pay as on 01/01/16 (Pre-revised)	10160+2000	9800+2000
Applicable level in Pay Matrix as per , CCS(RP) Rules 2016	03	03
Revised pay as on 01.01.16 (11800 *2.57 = 30,326)	32000	31100
01/07/16 (Annual increment)	33000	32000
01/07/17 (Annual increment)	34000	33000
01/07/18 (Annual increment)	35000	34000
01/07/19 (Annual increment)	36100	35000
01/07/20 (Annual increment)	37200	36100

Incorrect pay-fixation as above, resulted in overpayment of Rs. 69,480/- (due & drawn attached upto Feb. 21) . Same may be recovered & deposited in Govt. account after due verification and under intimation to audit.

**2. Dr. Nazmeen . Lecturer**

During the test check of office record & information provided to audit, it has been observed that Dr. Nazmeen, Lecturer, was on EOL(Pvt. Affairs) during March 2017 to December 2020. In this regard, observations made by audit are as under:-

1. Official was on EOL since March 2017 & salary was regularly paid to the officer.
2. Instead of sanctioning leave/EOL at the time of leave availed by officer, leave were sanctioned for the period of 4 long back years i.e. 2017 to 2020.
3. As per information given by the office, total period of absence was 329 days out of which 76 leave were sanctioned & 253 were on EOL. Record/application of 76 leave sanctioned has not been provided to audit. Date of receiving the leave applications in office also not provided to audit.



4. As per information given by office, attendance register were not traceable in Principal office for the month of October 18 & November 18. which is not accounted for while approving leave/EOL.

As per PBR, full salary was paid during the EOL period which resulted in overpayment to the officer which is stated below:-

Period of EOL	Gross amount of monthly salary (Basic+NPA+DA+P GA+HPCA) (As per drawn statement provided) (In Rs.)	Salary for the EOL Period (In Rs.)	Amount of overpayment (In Rs.)
11.03.17 to 27.03.17(13 days)	94174	94174*13/31=39492	39492
28.06.17 to 30.06.17 (03 days)	95682	95682*3/30 = 9568	9568
09.07.17 to 31.07.17(23 days)	---	---	---
01.08.17 to 19.08.17 (19 days)	---	---	---
30.09.17 (01 day)	97254	97254*1/30= 3242	3242
30.04.19 (01 day)	121463	121463*1/30= 4049	4049
01.05.19 to 04.05.19 (04 days)	121463	121463*4/31= 15673	15673
05.06.19 to 06.06.19 (02 days)	121463	121463*2/30= 8098	8098
07.03.20 to 31.03.20 (25 days)	130576	130576*25/31= 105303	105303
01.04.20 to 30.04.20 (30 days)	130576 + 8424 (TA) = 139000	139000	139000
01.05.20 to 31.05.20 (31 days)	130576 + 8424(TA)= 139000	139000	139000
01.06.20 to 30.06.20 (30 days)	130576+ 8424(TA) =139000	139000	139000
02.07.20 to 03.07.20 (02 days)	134366	134366*2/31= 8669	8669
01.08.20 to 31.08.20 (31 days)	134366 +8424(TA)= 142790	142790	142790
01.09.20 to 25.09.20 (25 days)	134366	134366*25/30= 111972	111972
01.10.20 (01 day)	134366	134366*1/31= 4334	4334
01.11.20 to 06.11.20 (06 days)	---	---	---
		<b>TOTAL</b>	<b>870190</b>

Thus, overpayment during EOL period amounting to Rs. 870190/- may be recovered from the above mentioned officials after due verification of facts and figures under intimation to audit . All other similar cases may also be reviewed & action be taken accordingly.

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Month	Anil kumar Panday				Dne Drawn				Bal			
	B.pay	DA	HRA	Total	B.pay	DA	HRA	Total	B.pay	DA	HRA	Total
01-01-2016	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
Feb-16	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
Mar-16	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
Apr-16	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
May-16	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
Jun-16	31100	0	0	31100	32000	0	0	32000	-900	0	0	-900
Jul-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Aug-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Sep-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Oct-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Nov-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Dec-16	32000	640	0	32640	33000	660	0	33660	-1000	-20	0	-1020
Jan-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
Feb-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
Mar-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
Apr-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
May-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
Jun-17	32000	1280	0	33280	33000	1320	0	34320	-1000	-40	0	-1040
Jul-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Aug-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Sep-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Oct-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Nov-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Dec-17	33000	1650	0	34650	34000	1700	0	35700	-1000	-50	0	-1050
Jan-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
Feb-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
Mar-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
Apr-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
May-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
Jun-18	33000	2310	0	35310	34000	2380	0	36380	-1000	-70	0	-1070
Jul-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	0	-1090

Aug-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	-1090
Sep-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	-1090
Oct-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	-1090
Nov-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	-1090
Dec-18	34000	3060	0	37060	35000	3150	0	38150	-1000	-90	-1090
Jan-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
Feb-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
Mar-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
Apr-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
May-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
Jun-19	34000	4080	0	38080	35000	4200	0	39200	-1000	-120	-1120
Jul-19	35000	5950	0	40950	36100	6137	0	42237	-1100	-187	-1287
Aug-19	35000	5950	0	40950	36100	6137	0	42237	-1100	-187	-1287
Sep-19	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Oct-19	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Nov-19	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Dec-19	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Jan-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Feb-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Mar-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Apr-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
May-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Jun-20	35000	5950	8400	49350	36100	6137	8664	50901	-1100	-187	-1287
Jul-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Aug-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Sep-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Oct-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Nov-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Dec-20	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Jan-21	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Feb-21	36100	5950	8664	50714	37200	6137	8928	52265	-1100	-187	-1287
Total===	2083400	197120	153312	2433832	2146800	203200	158064	2508064	-63400	-6080	-69480

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Para 2:-

(Ref:- Audit Memo No. 15 ,15(a) , 18 & 18(a) Dated: 19/02/2021, 22.02.21 & 24.02.21)

**Subject:- Shortcomings in Stock Register**

During the test check of stock registers Main store and various department of the A&U Tibbia College and Hospital for the audit period 2018-20 , the following shortcoming have been noticed by the audit:-

**1. Stock Register Medicine (Main Store and dispensary)**

- i. The expiry date of medicine. test kits has not been recorded in the stock register r of main store, Ayurvedic and UnaniDispansory whereas it should have been clearly recorded to ensure that only valid medicines/kit which have not covered their fixed by the manufacturer are issued.
- ii. The stock register on main has not been signed by the storekeeper or officer incharge of the store
- iii. Rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non –Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Consummavle stock/goods and materials has been undertaken.
- iv. The stock register do not show that samples are sent to Drugs Inspector, Dte. Of Ayush, Govt. of Delhi

**2. Stock Register of Units**

- i. Rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non –Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Consumable and Non Consumable stock/goods and materials of Linen, Surgical items, Surgical equipment, O. T. Maternity and IPD have been undertaken.
- ii. In the stock register the incharge has shown items consumed in bulks and not as per actual daily/weekly basis and got verified from the Head of Units.
- iii. Entries in the stock register has not been signed by the officer incharge of store.
- iv. A huge balance of stock was lying idle/unused in the stock for more than two year.

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(12) (B)

S No.	Name of Equipment / Medicine	Quantity	Period since Item not In used
<b>Surgical (Consumable )</b>			
1.	I/V Canula	98	1.11.16
2.	Dispo 5 ml.	200	20.03.18
3.	I/V Set	21	19.07.17
4.	Disp. Needle No. 23	100	28.03.18
5.	Uro Bag	08	11.04.16
6.	Temprature Chart	10	20.12.17
7.	Makintosh sheet	16	20.08.17
<b>Linen Stock Register</b>			
8.	Baby Kurta (Now unusalble)	100	01.04.11
9.	Baby Pyzama(Now unusable)	100	01.04.11
10.	Male Kurta	146	01.04.11
11.	Male Pyzama	146	01.04.11
12.	Bed cover	11	01.04.11
13.	Curtain	28	01.04.11
14.	Peticoat	163	01.04.11
15.	Pillow cover	90	01.04.11
16.	Face mask	10	01.04.11
17.	Caps	128	01.04.11

Further items shown at serial number 8 to 19, of Linen stock register are shown in unusable condition . The rate of these items are not mentioned in the register. Hence audit is not in the position to verify the actual loss incurred to A &U Tibbiacollege& Hospital.

Similar observation were already pointed out in previous audit report for the period 2017-18 (Para 4). But no action has been taken so far.

### 3. Accumulation of unserviceable stores

As per information provided to audit, it was observed that following unserviceable items are lying in the store of A&U Tibbia College &Hospital, Karolbagh Delhi :-

S.No.	Name of Items	Quantity
1	Fully automatic biochemistry analyzer	1
2	Elisa washer	1
3	Ultrasonic cleaner	1
4	Iron stool	1
5	ECG machine	2
6	Transportation Box	1
7	X-ray Digitizer	1
8	Refrigerator	1

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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 hospital, then Hospital Authority is requested to condemn these items as per the prescribed procedure at the earliest.

#### 4. Shortcomings in Accession Register/Library record.

During the test check of Accession registers of office of A&U Tibbia college and hospital, Karol Bagh, New Delhi for the period 2018-20, the following shortcoming have been noticed by the audit:-

- i. Alphabetical index is not maintained . It should be maintained.
- ii. Entries in Accession register have not been signed by librarian/officer incharge..
- iii. Books issue register to Staff not provided to the audit.
- iv. As per Rule 215 (1) of GFR, 2017 , Physical verification of Library books.  
" Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done. (ii) Loss of five volumes per one thousand". It has been observed that no physical verification of book has not been done.
- v. As per information provided to audit, it was observed that books issued to faculty from library but the same have not been returned by them for more than two years. Some of the instances are as follow:-

S.No.	Name of the faculty member (Sh./Smt.)	No. of books become overdue with accession No.
1	Dr. Manoj Sham Kumar	21053,15223,9385
2	Dr. Sangeeta Mishra	19633,19640,22827,21232,21320
3	Dr. Karan Mambalkar	21084,21155,21915,
4	Dr. Rajesh Chhokar	19,298,17127,14923,15228
5	Dr. Sunil Kumar	22796,2378
6	Dr. Amit Sharma	27500,19093,27806,15102,22841,15227
7	Dr. Basava Raj Hiremath	23033,1879,14955
8	Dr. Nazmeen	10772,19073,21700,

Similar observation were already pointed out in previous audit report for the period 2017-18 (TAN 5). But no action has been taken so far.

HOO may take necessary action to remove the above discrepancies under intimation to audit.

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Para 3:-

Ref:- Audit Memo No. 16 Dated: 19/02/2021)

Para 65

**Sub :-Non functioning of Equipment.**

As per the previous audit report, for the year 2016-17 (TAN 6 ) 2017-18(Para 3) , it came into notice that following equipments have <sup>been</sup> non-functional since long as detailed below:-

S.No.	Equipment	Department	No. of Machine	Non functioning since
1	Electrolyte Analyser	Path Lab	01	26.02.18
2	Ultrasound Machine	Radiology	01	01.04.13
3	ECG	X-ray	01	14.08.13
4	Floride Machine	Hygiene Department	01	May 2014

Above mentioned equipments lying non functional since a long period. Action taken by Hospital authorities to remove the shortcoming alongwith latest status report have not been provided

HOO may take necessary action to proper utilization of the above equipments under intimation to audit.

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Para 4:-

(Ref:- Audit Memo No. 19 Dated: 23/02/2021)

**Subject:- Unsettlement of Advances**

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the drawal of advance. During the test check of records of A& U Tibbia college and hospital , it has been observed that the Advance Register has not been maintained by the office. As per letter number F.1(3)/PAO-14/ACBills/2014-15/493 dated 19.10.20 issued by PAO-XIV to Head of Department A&U Tibbia College, following advances are laying outstanding at PAO:-

1.

S.No.	ACB No.	ACB Date	ACB Amount (In Rs.)
1	379	Dec. 15	15090
2	823	Mar-17	3030
3	740	Mar-17	5050
4	489	Jan -18	180000
5	490	Jan -18	230000
6	512	Jan-18	56392
7	312	Aug-18	100000
8	708	Jan-09	4640
9	378	Oct-19	60503
TOTAL			654705

2.

S.No.	LTC/Med Bill No.	Date	ACB Amount (In Rs.)	Name of official
1	LTC 489	11.11.14	72900	Sh. VivekBhushan
2	LTC 561	07.12.15	26,235	Sh. Avijit Daita ✓
3	LTC bill	16.05.16	66384	Sh. Mohd. Ahmed ✓
4	LTC 189	09.06.16	33311	Sh. Amar Pal
5	LTC 184	09.06.17	66662	Sh. Bhanwar Singh
6	DTE 82	18.05.18	20000	Sh. Mohd. Idris
TOTAL			285492	

Above outstanding advances were also pointed out in previous audit para 7(2017-18) but no compliance has been shown by the office during the course of audit .

HOO may take necessary steps to settle the above outstanding advances at the earliest under intimation to audit.

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Para 5:-

(Ref:-Audit Memo No.6 Dated :10-02-2021)

Para 6b

**Subject: Payment of Electricity bills for Hindustani Dawakhana on non domestic rates.**

During scrutiny of records, it has been observed that payment of bills for electricity consumed at Hindustani Dawakhana working under A&U Tibia College & Hospital is being made by the department to BSES. However, the unit rate charged from the department on non domestic rates as detailed below:-

Bill No. & date	CA No.	Period	Amount	Unit Rates
797 dt.20.03.19	100005200	Feb. 2019	27,060/-	Rs. 8/
654 dt. 20.03.20		Feb 20	27,520	Rs. 8/

In above mentioned contingent bills, electricity bills for other C.A. numbers are paid on domestic (Govt & non-residential) categories.

Hindustani Dawakhana, being allied unit of A&U Tibia College is providing health care facilities to general public and is non profit institution, As such, the electric charges should be paid under domestic (Govt. & non-resi), as done for other existing CA numbers.

Similar observations were also made in previous audit report vide (TAN 1 2012-13)

Department is requested to take up the matter with BSES accordingly to adjust excess payment and to charge in future on domestic rates after due verification.

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Para 6 :-

(Audit Memo No.09 Dated : 15/02/2021)

**Subject: Hostel Mess Bank Account**

*Para 67*

As per Notifications number RBI/2013-14/527 dated 21.03.2014 issued by R.B.I. " Pursuant to the amendment of the Banking Regulation Act, 1949, section 26 A has been inserted in that Act empowering Reserve Bank to establish The Depositor Education and Awareness Fund (DEAF) . Under the provisions of this section the amount to the credit of any account in India with any bank which has not been operated upon for a period of ten years or any deposit or any amount remaining unclaimed for more than ten years shall be credited to this fund within a period of three months from the expiry of the said period of ten years. The depositor would however be entitled to claim from the bank her deposit or any other unclaimed amount or operate her account after the expiry of ten years, even after such amount has been transferred to the Fund"

During the test audit of A&U Tibbia College &Hospital, it has been observed that college has a bank account of Hostel Mess in PNB vide account number 231943. The pass book of Hostel Mess shows that whole amount of Rs. 81,422.76/- has been transferred to DEAF on 25.08.2016 by bank , and balance shown as Zero and this amount has not been recovered back till date.

Similar observation were made in previous audit report 2017-18, but no action taken by office.

As such Principal of the college is requested to settle the above matter at the earliest so that above amount may be recovered back.

*R B*

Para 7

(Ref:-Record memo dt. 15.02.21,19.02.21,23.02.21 )

**Subject:- Non production of Records.**

Para 68

During test audit for the period 2018-20 of A&U Tibbia College and Hospital, the following record has not been provided to audit , the same may be provided to next audit:-

**2017-18 (Para No. 8)**

1. LTC register
2. Contingent advance register
3. Records of Bio-medical waste.
4. Service book of House physicians
5. Physical Verification of store

**(2018-20)**

1. EMD and performance Gurantee register
2. File related to appointment of Local Chemist
3. Contingent advance register
4. Medical reimbursements register
5. Property register
6. Postage stamp A/C
7. Stipend record
8. Information in respect of staff quarter in the complex.

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21/2/21  
(Usfa Purwaha)  
I.A.O.Audit Party No.VIII

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**PART- II**

**CURRENT AUDIT REPORT  
(01.04.2020 to 31.03.2022)**

**Para 1(a) Short recovery of TDS of Rs.7217/- deducted from Agencies**

**(Ref. Audit Memo No.3 dated 13.1.2023)**

As per Section 51 of the GST Act 2017 Government and Government undertaking and other notified entities making contractual payments where value of such supplies or services or both under contract exceeds Rs 2.5 lakhs to suppliers. While making any payments under such contracts/services the concerned Govt authority shall deduct 2% of the total payment made (1% under each Act and 2% in case of IGST) and remit into appropriate GST account .

However, during the test check of bills / vouchers for the Audit period, it has been observed that some agencies are supplying the manpower to A&U Tibbia College and Hospital. It has been further observed that recovery of TDS has not been made by the Office. The detail of short recovery made by Office and recovery to be made as observed by Audit during F.Y. 2020-21 & 2021-22 is as under:-

Sr. No	Bill No. & Date	Name of Agency	Period	Amount paid	TDS on GST deducted.	TDS to be deducted	TDS recoverable
1.	101, 29.06.2020 (Invoice No.A&UTC/2019-20/065 Dt. 06.04.2020)	Kartikay Enterprises	2020-21	405575	0	7217	7217
<b>Total TDS to be recovered</b>							<b>7217</b>

**Para 1(b) Short recovery of TDS of Rs.8800/- deducted from Agencies**

**(Ref. Audit Memo No. 3(a) dated 25.1.2023)**

As per Rule 194I of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of Principal office of A & U Tibbia College for the Audit period, it has been observed that some agencies are supplying the material to College. It has been further observed that recovery of TDS has not been made by the Office. The detail of short recovery made by Office and recovery to be made as observed by Audit during F.Y. 2020-21 & 2021-22 is as under:-

Sr.No.	Invoice No. & Date	Name of Agency	Amount paid	TDS deducted	TDS to be deducted	TDS recoverable
1	09/ 20.02.2021	Grover Tent & Decorators	230000	0	4600	4600

2.	04/19.02.2021	Om ji Om Caterers Pvt Ltd	211000		4200	4200
Total TDS to be recovered						<b>8800</b>

Action may be taken to rectify the irregularities and over payment may be recovered after due verification of facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para 02(a) Over payment of Transport Allowance – Recovery of Rs. 25272/-..**

(Ref. Audit Memo No. 05 Dated: 16.01.2023)

As per Govt of India, M/O Finance, Deptt. Of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence / leave from duty for full calendar month due to leave, training, tour etc.

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the following officials of the school whereas the officials were on CCL/leave for the complete month. Recovery of Transport allowance for the period is as detailed below :

Name of the official	Period of leave for which Transport Allowance was paid	Months	Transport Allowance paid (Rs.)	Transport Allowance due (Rs.)	Recovery to be made (Rs.)
Ching Lian Vung, Nursing Officer	01.07.2020 to 31.12.2020	06	4212*6= 25272	0	25272
<b>Total</b>			<b>25272</b>		<b>25272</b>

**Para 2(b) Overpayment of Rs. 1268 /- made on account of Travelling Allowance.**

(Ref. Audit Memo No. 13 Dated: 25.01.2023)

As per O.M. No. 19030/112017-E.IV dated 10.07.2017 regarding implementation of Travelling allowance as per 7<sup>th</sup> CPC following is provided at Point-D "Mileage Allowance for Journeys by Road" in respect of officials of Level 1 to Level 9 and above:

Pay level in Pay Matrix	Travel Entitlement
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.
6 to 13	Same as above with the exception that journey by AC taxi will not be admissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rate for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rate for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped etc.

During scrutiny of settled claims of travelling allowance of Principal office of A & U Tibbia College for the Audit period 2020-21 & 2021-22, it has been noticed that following officials / teachers have performed road journey and the Principal office have wrongly reimbursed the claims for taxi / auto rickshaw.

Details of reimbursement made to the officials / teachers is as under:

Name of teacher	Distance in KM	Amount reimbursed for taxi	Amount to be reimbursed for autorickshaw @ 9.50 per km (first 1.5 km. at Rs. 25/-)	Recovery to be made
Dr Rakesh Rana	32	768	326	442
Dr Panchakshari Patil	32	768	326	442
Dr R.M.Pandey	30	720	306	414
			<b>Total</b>	<b>1268</b>

Action may be taken to rectify the irregularities and over payment may be recovered after due verification of facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para 3 Income tax – Recovery of Rs. 39776/-.**

(Ref.Audit Memo No.6 Dated: 16.01.2023)

During the test check of Income Tax calculation sheets for the audit period 2020-21 & 2021-22, excess/inadmissible rebate has been allowed to following officials:

**Lissy Alotious, Nursing Officer (2020-21)**

Particulars	I.Tax calculation as per school	Observation as per Audit	Diff.(Rs.)
Gross Salary	1769056	1769056	0
Less: Standard deduction	50000	50000	0
Less: Exemption under section 10	21600	21600	0
Total	1697456	1697456	0
Less : deduction u/s 80 C	150000	150000	0
Less: deduction u/s 80D	7800	7800	0
Less: Home Loan Interest	200000	100000	100000
Net Taxable Income	1339656	1439656	100000
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	100000	100000	0
I.Tax @ 30%	101897	131897	30000
E. Cess	8576	9776	1200
Total	214397	254173	39776

Action may be taken to rectify the irregularities and over payment may be recovered after due verification of facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para 4 Unsettlement of Advances**

(Ref. Audit Memo No.8 Dated: 19.01.2023)

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the drawal of advance. During the test check of records of A& U Tibbia college and hospital , it has been observed that the Advance Register has not been maintained by the office. As per letter number F.1(3)/PAO-14/AC Bills/2014-15/554 dated 11.07.22 issued by PAO-XIV to Head of Office A&U Tibbia College, following contingent advances are lying outstanding at PAO:-

**(i) Contingency Advances**

S.No	ACB No.	ACB Date	ACB Amount (In Rs.)
1	379	Dec. 15	15090
2	823	Mar-17	3030
3	740	Mar-17	5050
4	489	Jan -18	180000
5	490	Jan -18	230000
6	512	Jan-18	56392
7	312	Aug-18	100000
8	708	Jan-09	4640
9	378	Oct-19	60503
<b>TOTAL</b>			<b>654705</b>

**(ii) LTC/DTE Advances**

S.No	Bill No.	Date	Amount (In Rs.)
1	LTC 489	11.11.2014	72900
2	LTC-189	9.6.2016	33311
3	LTC-184	9.6.2017	66662
4	DTE-82	18.5.2018	20000
5.	LTC-561	7.12.2015	26235

Above outstanding advances were also pointed out in previous audit para 4(2018-20) but no compliance has been shown by the office during the course of audit .

HOO may take necessary steps to settle the above outstanding advances at the earliest under intimation to audit.

**Para 5 Regarding rebate on water bills from DJB on a/c of rain harvesting system.**

(Ref. Audit Memo No. 2(a) Dated:30.01.23)

As per Delhi Jal Board scheme, Plots / properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15%, if both the above systems have been set up and functional in the hospital.

However, during the test check of bills / vouchers for the Audit period, it has been observed that Rain Water Harvesting system is functional since 01.02.2018 and STP Plant is functional since 03.10.2018 but Delhi Jal Board has granted the above rebate in the bills from March 2021 onwards. A&U Tibbia College and Hospital should made correspondence with DJB for adjustment of rebate amount of previous period prior to March 2021 in the next bills

HOO may take necessary steps to adjust the excess payment made to Delhi Jal Board on account of rebate for rain water harvesting at the earliest under intimation to audit.

**Para 6 :Library records**

(Ref. Audit Memo No.9 Dated: 19.01.2023)

During the test check of Library records for the audit period it has been observed from the Library Book issued register to teachers that books were issued to the teachers in different period of time, however the same have neither been returned nor any amount have been realized from the concerned teachers till date. Some of the instances in which books were issued to the officials/teacher are as under:

Name of official / teacher	Accession Register No.	Date of Issue of Book	Value of book as per Accession Register (in Rs.)
Dr Sunil Kumar	22796	03.07.2014	273
	D/2378	03.07.2014	350
Dr Naseem Akhtar	21716	21.01.2021	1548
	26200	21.01.2021	350
	26219	21.01.2021	250
Dr Kiran Nimabular	21204	25.01.2018	170
	21084	25.01.2018	275
	21155	25.07.2018	350
Dr Rajesh Dhaka	19298	18.12.2017	250
	17127	18.12.2017	395
	21528	17.02.2022	350
	14135	18.02.2022	400
	5562	18.02.2022	35
	5566	18.02.2022	35
	20108	17.05.2021	350
Dr Rajesh Sharma	9295	17.05.2021	720
	10278		30
	10240		40
	18618	02.01.2021	400
	9691	02.01.2021	100
	9816	02.01.2021	104
	9553	02.01.2021	430
	13555	02.01.2021	125



Dr. Mahmood	16890	27.01.2021	100
	16952	27.01.2021	50
	25250	27.01.2021	120
	D12850	27.01.2021	100
Dr. Nishi Arora	5224	15.05.2020	50
	8682	15.05.2020	50
	14663	15.05.2020	100
	13470	15.05.2020	150
	19313	15.05.2020	200
	19944	21.01.2021	140
	22858	21.01.2021	900
	8681	21.01.2021	50
	21487	21.01.2021	300
	14963	07.08.2006	600
Dr. Nazmeen	10772	24.11.2021	250
	19073	24.11.2021	250
	21700	24.11.2021	395
Dr. Draksha Khanam	16282	04.02.2021	200
	17052	04.02.2021	550
	19042	04.02.2021	550
	16146	04.02.2021	150
	18200	04.02.2021	170
		Total	

Further it has also been observed that:-

- 1 Page counting certificate not recorded on the Accession registers.
- 2 Physical verification of books not done by the library as no report is available .Due to which it could not be ascertained that whether some books are missing or not.

Necessary action may be taken to rectify the above irregularity under intimation to audit.

**Para 7 Accumulation of unserviceable stores**

(Ref. Audit Memo No. 15 Dated: 30/01/2023)

As per information provided to audit, it was observed that following unserviceable items are lying in the store of A&U Tibbia College and Hospital, Karol Bagh, New Delhi: –

S. No.	Details of Machinery/ Equipments	Since not working	Reason for Not working	Current status and action
1.	Autoclave 1/3 Horizontal	As information received from departments on 13.09.2021	Unserviceable & Obsolete Technology	Not working and under process of condemnation
2.	ECG Machine	do	Unserviceable & Obsolete Technology	do
3.	OT Light Mobile	do	Unserviceable & Obsolete Technology	do
4.	Drum Steel	do	Unserviceable	do

5.	Kidney Tray	do	Unserviceable	do
6.	Needle Destroyer	do	Unserviceable & Obsolete Technology	do
7.	Optic Head Light	do	Unserviceable	do
8.	Light Source Halogen (O2 Bulb)	do	Unserviceable	do
9.	Stethoscope	do	Unserviceable	do
10.	Shoe Case	do	Unserviceable	do
11.	Sterigen (Hydropep)	do	Unserviceable	do
12.	Urological Chair	do	Unserviceable & Obsolete Technology	do
13.	Artery Mosquitoes	do	Unserviceable	do
14.	Alley's forcep (98/pc)	do	Unserviceable	do
15.	Anaesthesia Ventilator	do	Unserviceable & Obsolete Technology	do
16.	Anaesthesia apparatus	do	Unserviceable & Obsolete Technology	do
17.	Ambu Bag (small + adult)	do	Unserviceable	do
18.	Cantory under water cutting	do	Unserviceable	do
19.	Laryngoscope	do	Unserviceable	do
20.	Medical grade monitor	do	Unserviceable & Obsolete Technology	do
21.	Muscle Stimulator	do	Unserviceable	do
22.	Mox 28 (connector O2 +N2O)	do	Unserviceable	do
23.	Overhead projector	do	Unserviceable & Obsolete Technology	do
24.	Proctoscope	do	Unserviceable	do
25.	Patient Monitor	do	Unserviceable & Obsolete Technology	do
26.	Pulse Oxymeter	do	Unserviceable	do
27.	U.S. fumigation	do	Unserviceable	do
28.	Urocap + Uroflow Meter	do	Unserviceable	do
29.	Endo Camera	do	Unserviceable	do
30.	Formaline Chamber	do	Unserviceable	do
31.	BP Apparatus (dial)	do	Unserviceable	do
32.	Autoclave (Vertical)	do	Unserviceable	do
33.	Cooker Autoclave	do	Unserviceable	do
34.	I.V. Stand	do	Unserviceable	do
35.	Diathermy set	do	Unserviceable & Obsolete Technology	do
36.	Ultrasonic Cleaner	do	Unserviceable	do
37.	Foot cap Machine	do	Unserviceable	do
38.	Foetal Monitor	do	Unserviceable & Obsolete Technology	do
39.	Cardiac Monitor	do	Unserviceable & Obsolete Technology	do
40.	Pelvic Meter	do	Unserviceable	do
41.	BP Instrument	do	Unserviceable	do
42.	Dressing Drum	do	Unserviceable	do
43.	Resuscitation unit	do	Unserviceable & Obsolete Technology	do

44.	Dissecting Forceps	do	Unserviceable	do
45.	Duck bill (V-specular)	do	Unserviceable	do
46.	Digital crab with bubbling bottle	do	Unserviceable	do
47.	Episiotomy scissor	do	Unserviceable	do
48.	Needle holder	do	Unserviceable	do
49.	Refrigerator	do	Unserviceable	do
50.	Scissor	do	Unserviceable	do
51.	Sim's speculum	do	Unserviceable	do
52.	Suction Machine	do	Unserviceable	do
53.	Kokker forceps	do	Unserviceable	do
54.	Curretor	do	Unserviceable	do
55.	Foetoscope	do	Unserviceable	do
56.	Sponge Holder	do	Unserviceable	do
57.	Artery forceps	do	Unserviceable	do
58.	Hukka	do	Unserviceable	do
59.	Stadiometer	do	Unserviceable & Obsolete Technology	do
60.	Needle Shredder	do	Unserviceable	do
61.	Dressing trolley	do	Unserviceable	do
62.	Instrument Trolley	do	Unserviceable	do
63.	Footstep	do	Unserviceable	do
64.	Sweda Pitika (box) electric	do	Unserviceable	do
65.	Sarvanga dhara electric	do	Unserviceable	do
66.	Adjustable table	do	Unserviceable	do
67.	Vasti Netrum bronze	do	Unserviceable	do
68.	Vaman Peeth adjustable table	do	Unserviceable	do
69.	Enema pot stainless steel	do	Unserviceable	do
70.	Pelvic traction kit	do	Unserviceable	do
71.	Cervical traction kit	do	Unserviceable	do
72.	Kidney tray small	do	Unserviceable	do

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 hospital, then Hospital Authority is requested to condemn these items as per the prescribed procedure at the earliest.

Necessary action may be taken to condemn the above unserviceable items under intimation to audit.

#### Para 8 Non functioning of Equipment.

(Ref. Audit Memo No. 16 Dated: 31/01/2023)

As per information provided by Incharge Pathology as well as the previous audit report for the year 2018-20 (Para 3), it came into notice that following equipments have non-functional since long as detailed below:-

S.No.	Equipment	Department	No. of Machine	Non functioning since
1	Electrolyte Analyzer	Path Lab	01	2018
2	Fully automatic biochemistry analyzer BS-480	Path Lab	01	2018
3	Fully automatic biochemistry analyzer BS-380	Path Lab	01	2018
4	Immuno-assay fully automatic hormones analyzer	Path Lab	01	2018
5	Three part hematology analyzer (Cell counter) Merek	Path Lab	01	2018
6	Fridge	Path Lab	01	2018
7	Five part hematology analyzer model- 6800	Path Lab	01	2018

Above mentioned equipments lying non functional since a long period. Action taken by Hospital authorities to remove the shortcoming alongwith supporting documents not provided to audit . It has been noticed that no paid warranty have been commenced either from the supplier of the equipment or from the other competent firm which is violation of the Rule 169 of GFR 2017.

As per Rule 169 of GFR "Depending on the cost and nature of goods to be purchased, it may also be necessary to enter into maintenance contract of suitable period either from the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contract is specially needed for sophisticated and costly equipments and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended period as the contract terms may provide and the paid maintenance should commenced only thereafter."

Therefore, the above equipments remained out of order however, it seems that the hospital took no action to get the defective equipments repaired by the contracted firm or by any other competent firm by invoking the contractual provision relating to the maintenance contract

Necessary action may be taken. to get the defective equipments repaired by the contracted firm or by any other competent firm by invoking the contractual provision relating to the maintenance contract

**Para 9 Non Production of Records****(Ref. Audit Memo No: 12 Dated: 24.01.2023)**

With reference to record Memo No.01 to 13 vide which various information/records were sought by the audit party. However the has not been provided to audit. Same may be provided to the next audit.

01. Log Book of Machinery and Equipments.
02. OTA register
03. Long terms/ Abstract Contingent register.
04. Fidelity and Scurity Bond of Cashier/Store Keepers.
05. Reply to old outstanding paras.
- 06.. Occupation of any space/rooms in the Hospital/office premises.



**(KRISHAN KUMAR)**  
Sr AO/IAO  
**Audit Party No. XIX**

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**PART III**  
**TEST AUDIT NOTES**  
**(01.04.2020 to 31.03.2022)**

**TAN 01:- Deficiency in Bill Register/G.A.R.- 09.**

(Ref.Audit Memo No.1 Dated: 11.01.2023)

During the test check of the Bill Register/G.A.R.- 09 maintained by A&U Tibbia College and Hospital Delhi for the Audit period 2020-21 to 2021-22, following irregularities have been noticed:-

- (1) Bill register has been maintained in a very casual manner, bill amount not recorded against several bills.
- (2) Page certificate recorded in the bill register not signed by DDO.
- (3) Entries made in the Bill Register not signed by DDO.
- (4) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.
- (5) Status of bill i.e. date of passing of Bills by Pay & Accounts Officer / bill cancelled is not indicated in the Bill Register, in the absence of this information it is difficult to ascertain the no. of bills passed / cancelled by PAO / DDO during a particular month.

HOO may take necessary action to rectify the above irregularities and shown to the next audit.



**TAN 02 Improper maintenance of Pay Bill Registers.**

(Ref. Audit Memo No. 4 Dated: 13.01.2023)

During the test check of the PBRs maintained by **A&U Tibbia College and Hospital, Delhi**, for the Audit period 2020-21 to 2021-22, 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), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

HOO may take necessary action to rectify the above irregularities and shown to the next audit.

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**TAN 03: Improper maintenance of Service Books.**

(Ref. Audit Memo No. 7 Dated: 18.01.2023)

During the test check of Service Books, of A&U Tibbia College and Hospital, Delhi the following short comings have been observed:

**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

**(2) Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.

**(3) Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

**(4) CCL Account**



Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

**(5) Entries in Service Books**

In some of the cases It has also been observed that the entries of annual increment not made in the service books and in some of the cases entries made in the service books but not attested by the Head of office/DDO

**(6) 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 teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

(A)

**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Sh Syed Zafraryab Ali, Pharmacist	31.01.2023
2	Sh Narender Kumar, Ward Boy	30.04.2023
3	Smt Maya Devi, Messurs	31.05.2023
4	Dr Mohd Idris, Associates Professor	30.11.2023
5	Sh Javed Alam, Helper	30.11.2023
6	Dr Yusuf Jamal, Associates Professor	31.03.2024
7	Miss Parvati Devi, Aya	30.06.2024
8	Smt Neena Kaul, LDC	31.08.2024
9	Sh Ashok Prasad, Ward Boy	30.08.2024
10	Sh. Prem Majure Kami, Choukidar	28.02.2025
11.	Smt. Shanti Devi w/o Sh. Raj Singh, Sweeper	31.05.2025
12.	Dr. Raisur Rehman, Associate Professor	30.06.2025
13.	Smt. Devki Nandan, Nursing Officer	31.08.2025
14.	Sh. Mukesh Kumar, Peon	31.03.2026
15.	Sh. Suresh, Sweeper	31.03.2026
16.	Sh. Shiv Pujan, Messieurs	30.06.2026
17.	Sh. Gurdyal Gupta, Sanitary Fitter	31.07.2027
18.	Dr. Mohd. Arshad Ansari, Associate Professor	31.07.2027
19.	Sh. Avinash Gupta, MLT	31.08.2027
20.	Sh. Yagya Dutt Sharma, X-ray Tech.	30.09.2027
21.	Sh. Jai Prakash, Electrician	31.10.2027

The necessary steps may be taken to rectify the above short comings and shown to next audit.

**TAN 04: : Non-compliance of provisions of Income Tax Act**

(Ref.Audit Memo No.10 Dated: 14.01.2023)

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

- 1. Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, Any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

Hospital authority is advised to recover the Income Tax from the officials / officers of the school in proportion during a financial year.

- 2. Non-deduction of full & final tax –** It has been observed that upto date tax has not been deducted from the salary at the end of the financial year whereas the remaining income tax has been deposited by individual / employee at the time of filing of Income tax return, which is completely irregular in nature on the part of DDO/HOO.







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3. **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy himself about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that in some of the cases, deduction under section 10(13A) towards rent paid was allowed without copy of landlord ownership, incomplete rent receipts etc.

DDO/ HOO is advised to obtain original rent receipts, at the same time, to satisfy about genuineness of the rent paid, may obtain rent agreement, documentary evidence of the land lord such as electricity bill, water bill, local telephone bill etc, and calculate the amount of deduction correctly.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, address of the property for which loan was taken, as in interest certificate address of the property was not given, purpose of loan was not obtained i.e. whether loan was taken for purchase of land or for repairs or for re-construction or purchase of ready built flat. In additional, whether property was self-occupied or rent out or under construction. HOS is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

The necessary steps may be taken to rectify the above shortcomings and shown to next audit.

#### **TAN 05 Physical Verification/Irregularities in maintenance of Stock Register.**

(Ref. Audit Memo No. 11 Dated: 24.01.2023)


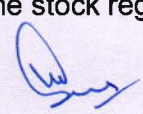
As per GFR Rule, 213 :-

**1) Physical verification of Fixed Assets:** The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

**2) Verification of Consumables:** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

**3) Procedure for Verification:** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Scrutiny of MAS stock registers maintained in the office of A&U Tibbia College and Hospital, Delhi, it is observed that

1. Page counting certificate not recorded on the stock registers.
2. Physical verification of Stock Register has not been done during audit period i.e 2020-21 and 2021-22. A certificate of verification along with the findings shall be recorded in the stock register.
3. In some of the cases stock entries not attested by the concerned store incharge.
4. In the stock register the incharge has shown items consumed in bulk quantity and not as per daily basis.
5. The stock register do not show that sample are sent to Drugs Inspector , Dte of Ayush, Govt of Delhi

The necessary steps may be taken to rectify the above shortcomings and shown to next audit.

**TAN 06 Unclaimed Security money.**

(Ref. Audit Memo No. 14 Dated: 30/01/2023)

During the test check of records of the College, it has been observed that at the time of admission, College is collecting security /caution money from each student which is refundable within a period of one year after the completion of their academic degree.

As per provisions of Receipt & Payment Rules, the unclaimed deposit which is more than three years will be treated as lapsed deposit & should be deposit in Govt. Account at the close of March every year after keeping necessary note in the deposit ledger.

As per information given by the department vide letter No dt.25.01.2023 security amount of Rs.47,500/- of session 2013-14 and Rs 45200/- of session 2014-15 is lying unclaimed of students, which should be deposited into govt account after completion of stipulated time..

HOO may take necessary action to rectify the above irregularities and shown to the next audit.

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