

(58) (65)

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DLEHI
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002**

Sub - Audit report on the accounts of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** for the period 2022-23.

INTRODUCTION

The I.A.R. on the accounts of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** (1465/11) for the period 2022-23 was conducted by audit party no. XXIV comprising of Mrs. Geeta Girdhar, Sr. AO/IAO and Sh. Vinay Kumar, Sr. Assistant w.e.f. 22.11.2023 to 06.12.2023 (Total 10 working days). Statutory Audit of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** has been conducted upto 2021-22.

AIMS & OBJECTIVES

The main objectives of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** as under:-

1. To provide compassionate, accessible High Quality, Free Healthcare Facilities to All.
2. To be the centre of Excellence in Ophthalmological Treatment facilities.
3. To cultivate an environment of trust, honesty, mutual respect, equality and ethics.
4. To work continuously to improve, sustain clinical outcomes, patient safety & patient satisfaction.
5. To ensure supply of quality essential drugs to all free of cost and promote rational use of drugs.
6. To serve with patients first-motto and to work towards a patient's cantered care.

HOD/H.O.S/D.D.Os/CASHIERS

The following officers have served as HOS/DDO/Cashier during 2022 to 2023

S.No	Name and Designation of Officer Sh./Smt.	Period
HOO		
1	Dr. Sumita Kulshrestha	01.04.2022 to till date
DDO		
1.	Sh. Gulshan Kumar, AAO	01.04.2022 to till date
CASHIER		
1	Alpana Singh, Sr. Assistant	01.04.2022 to 30.11.2022
2	Deepak Dabas, Jr. Assistant	18.02.2023 to till date

06/12/2023

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Budget & Expenditure of the unit for the period 2022-2023

YEAR	BUDGET ALLOTTED (Rupees in Lacs)	EXPENDITURE (Rupees in Lacs)	Balance (Rupees in Lacs)
2022-23	Revenue - 83300000/- Capital- 7000000/-	73335243 986220	9964757 6013780

Statutory Audit: -

Statutory audit of the **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** has been conducted by AG (Audit) upto 2021-22 as information provided by Department.

Vacancy Position:

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	13	09	04
2	B	04	03	01
3	C	25	23	02
Total		42	35	07

Maintenance of Records:-

The maintenance of record of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** for the period 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

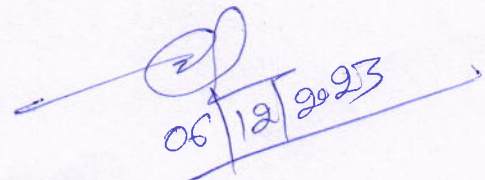
Old Audit Reports & Recoveries –

There were 15 audit paras outstanding in the previous Audit Report.

Period	Details of outstanding paras			Outstanding Para Numbers
	Opening balance	Paras Settled	Para Settled Nos.	
2017-2018	01	00	-	01
2018-2020	07	00	-	07
2020-2022	07	00	--	07
TOTAL	15	00		15

Current Audit Report:

During the course of current audit, 20 memos (10 Record Memos and 10 audit memos) & three letters (one for sitting arrangement and one for reply for old paras and one for verification of remittance) have been issued to **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi**. Out of which 03 memos settled on the spot with recovery of Rs. 198068/- hence remaining 07 Observation Audit Memos have been converted into **08 Paras with recovery of Rs. 242313/-**.

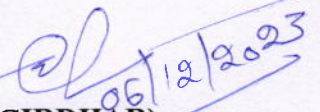

06/12/2023

Details of Current Audit Recovery:-

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Memo No.	Para No.	Subject	Total Recoveries in Rs.	Amount Recovered in Rs.	Balance Outstanding in Rs.
1	Para- 1	Avoidable expenditure on accounts of fixed charges in electricity bills amounting to Rs. 122000/-.	122000	--	122000
2	Para- 2	Short recovery of UTGEIS amounting to Rs. 9600/-.	9600	--	9600
4	Para- 3	Non-Disposable of unserviceable items amounting to Rs. 2.8 cr. and Un-accounted items lying in store.	--	--	--
6	Para-4	Excess payment towards reimbursement of Office bag/ladies Purse to Dr. Vatsala Aggarwal, M.S amounting to Rs. 3500/-	3500	--	3500
8	Para-5	Irregularities in outsourcing of House-keeping/Sanitation services & excess payment amounts to Rs. 41,797/- & UN-countable revenue loss due to undue favour to service provider (M/s Friends Detective Security services).	41791	--	41791
9	Para-6	Recovery of Income Tax amounting to Rs. 48122/- towards wrong calculation of HRA.	48122	--	48122
10	Para-7	Irregularities in outsourcing of services- Nursing orderlies & Security Services -Excess payment amounts to Rs.17,300/- (Rs.4300 +13000).	17300	--	17300
Letter 3	Para-8	Verification of remittances.	--	--	--
Total			440381	198068	242313

Internal audit report has been prepared on the basis of information furnished and made available by of Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi for the Audit Period 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


 (GEETA GIRDHAR)
 IAO/Audit Party-XXIV

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(Part-I) Old Report

06/12/2023

PARA NO. 09

Audit Memo.No. 2 Dt. 01/10/12

Sub- Payment of water charges on Average basis.

Scrutiny of record for the year 2010-12 revealed that payment of water bills had made on average basis instead of actual consumption basis. Moreover the average charges per month is being paid at very higher side keeping in view of the size of the hospital. The matter was also pointed out in the previous report. No action has been taken by the hospital for change of water meter. Now it is again stressed that water meter is get installed at the earliest possible and action may be taken with water supply authority of reconsideration of payment already made on average basis under intimation to audit.

Rajpal Magoo
(Rajpal Magoo)
IAO, Party No. XI

Para settled in view of
The replies submitted
by the HO and
compliance report.

16/11/2022

17/11/2020
AVO - XI

06/12/2023

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Annex 2 (2015-17)

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Para 02: Non production of records.
(Ref Audit Memo No.12 dated: 31.05.2017)

The following items/ record may be shown to next audit:-

1. Liveries Register(s)
2. Laundry file/ record.

Full

Para settled in view of
the replies submitted by
The HWO & 4
compliance report.

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PART II
CURRENT AUDIT REPORT
(2017-18)

Para No.1: Over Payment of Transport Allowance amounting to Rs 3600/-
(Ref:-Audit Memo No. 3 Dated: 20/08/2018)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the audit Period, it revealed that the following official has been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S.No.	Name of Designation	Leave Period (Full Month)	T.A x Months	Total Transport Allowance Paid (Rs.)
1	Smt. Madhu Bala, Staff Nurse	Oct 2016	3600x1	3600
		TOTAL		Rs 3600/-

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

Para settled in view
of the replies submitted
by the H.O. and
compliance verified.

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Para No.2: Short recovery in Income Tax amounting to Rs 4072/-.
(Ref:-Audit Memo No. 4 Dated: 21/08/2018)

During test check of Income Tax records, it is noticed that employee's have taken Rent Receipt benefit and granted rebate under HRA. As per the calculation sheet wrong calculation of HRA rebate was done. A Few cases are as under:-

1. Calculation sheet in r/o Smt. Rashmi Verma, Lab Technician (2017-18)

1. Basic pay- Rs 4,52,800
2. DA - Rs 21,160
- TOTAL - 4,73,960

3. HRA Paid - Rs 3000 x 12 = Rs 60000/-

Calculation of rebate of H.R.A. granted to the employee	Calculation as per Audit
Calculation of House rent rebate	1.Total HRA received from employer- Rs 89100 2. Rent Paid in excess of 10% of salary- 60000-47396= 12604* 3.50% of salary- Rs 236980

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	741078	741078
	(-) Transport Allowance	19200	19200
	(-) Washing Allowance	1065	1065
	Gross Salary	720813	720813
	Rebate for HRA	23441	12604*
	Gross Taxable Income	697372	708209
	Rebate for deductions under 80-C	(-)150000	(-)150000
	DGEHS 80-D	(-)2625	(-)2625
	NPS 80-CCD	(-)52147	(-)52147
	Taxable Income	492600	503437
	First 250000 ----- Nil		
	(250000-500000) ---- 5 %		
	(500000-1000000) 20 %		
	Calculation of Tax (form-16)	Calculation of Tax (as per actual)	
	492600-250000 = 5 % of 242600 = 12130/-	500000-250000 = 5 % of 250000 = 12500/- 503437-500000= 20% of 3437 = 687/-	
	Income Tax = Rs.12130/- Education cess Tax = 364/-	Income Tax = Rs.13187 Education cess Rs.396/-	
	Balance Tax to be recovered now	Rs. 13187-12130=1057/- (I.Tax) Rs. 396-364=32/- (E.Cess)	

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16/11/2023

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2. Calculation sheet in r/o Smt. Saroj Mawar, Sr. Nursing Officer (2017-18)

1. Basic pay- Rs 7,46,400

2. DA - Rs 32,380

TOTAL - 7,78,780

3. HRA Paid - Rs 8300 x 12 = Rs 99600/-

Calculation of rebate of H.R.A. granted to the employee	Calculation as per Audit
Calculation of House rent rebate	1. Total HRA received from employer- Rs 149112 2. Rent Paid in excess of 10% of salary- 99600-77878= 21722* 3. 50% of salary- Rs 389390

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1080380	1080380
	(-) Transport Allowance	19200	19200
	(-) Washing Allowance	2250	2250
	(-) Uniform Allowance	18900	18900
	Gross Salary	1040030	1040030 ✓
	Rebate for HRA	28443	21722* ✓
	Gross Taxable Income	1011587	1018308 ✓
	Rebate for deductions under 80-C	(-)150000	(-)150000
	Taxable Income	861587	868308 ✓
	First 250000 ----- Nil		
	(250000-500000) ---- 5 %		
	(500000-1000000) 20 %		
	Calculation of Tax (form-16)	Calculation of Tax (as per actual)	
	500000-250000 = 5 % of 250000 = 12500/-	500000-250000 = 10 % of 250000 = 12500/-	
	861587-500000= 20% of 361587 = 72318/-	868308-500000= 20% of 368308 = 73662/-	
	Income Tax = Rs.84818/- Education cess Tax = 2545/-	Income Tax = Rs.86162 ✓ Education cess Rs.2585/- ✓	
	Balance Tax to be recovered now	Rs. 86162-84818=1344/- (I.Tax) Rs. 2585-2545=40/- (E.Cess)	

76/11/2022

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3. Calculation sheet in r/o Sh. Arun Gautam, Pharmacist (2017-18)

1. Basic pay- Rs 8,32,000
 2. DA - Rs 41,600
 TOTAL - 8,73,600

3. HRA Paid - Rs 8300 x 12 = Rs 99600/-

Calculation of rebate of H.R.A. granted to the employee

Calculation of House rent rebate	Calculation as per Audit
	1. Total HRA received from employer- Rs 165624
	2. Rent Paid in excess of 10% of salary- 99600-87360= 12240*
	3. 50% of salary- Rs 436800

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1116779	1116779
	(-) Transport Allowance	19200	19200
	(-) Washing Allowance	1275	1275
	Gross Salary	1096304	1096304
	Rebate for HRA	20000	12240*
	Gross Taxable Income	1076304	1084064
	Rebate for deductions under 80-C DGEHS 80-D	(-)120360	(-)120360
	Taxable Income	(-)6500	(-)6500
	First 250000 ----- Nil	949444	957204
	(250000-500000) ---- 5 %		
	(500000-1000000) 20 %		
	Calculation of Tax (form-16)	Calculation of Tax (as per actual)	
	500000-250000 = 5 % of 250000 = 12500/-	500000-250000 = 5 % of 250000 = 12500/-	
	949444-500000= 20% of 449444 = 89888/-	957204-500000= 20% of 457204 = 91441/-	
	Income Tax = Rs.102388/- Education cess Tax = 3072/-	Income Tax = Rs.103941/- Education cess Rs.3118/-	
	Balance Tax to be recovered now	Rs. 103941-102388=1553/- (I.Tax) Rs. 3118-3072=46/- (E.Cess)	

Due amount may be recovered from the concerned official under intimation to audit.

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has settled in view of the replies submitted by the HOO and compliance verified.

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Para No. 3: Short recovery of subscription towards DGHS amounting to Rs 650/-
 (Ref:-Audit Memo No. 5 Dated: 21/08/2018)

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7th CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017 as per the table given below.

Grade Pay As per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (in Rs.)
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	-do-
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records Attar Sain Jain Hospital, New Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from many officials for the period mentioned against each. The details are given below:-

S.No	Name of the Employee	DESIGNATION	Grade Pay/ Level as per 7 th CPC	Period	Deduction Made	Deduction Due	Difference
1	Dr. Abhinav Prakash	SR	6600/11	Oct 2017	Nil	650x1=650	650
				TOTAL			Rs 650/-

This is a compulsory scheme for all employees residing within the areas covered by DGHS Dispensaries and contribution at the appropriate rate should be recovered whether the card in this respect is issued or not. An employee covered by the scheme whose spouse is employed in any such organizations which provide medical facilities can only opt out of the scheme and avail of the medical facilities provided by the employer of the spouse.

Necessary action should be taken to recover amount of Rs. 650/- from the concerned official after due verification of facts and figure and under intimation to audit.

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*Para settled in view
of the replies submitted
by the HOD and
employee verified.*

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Para No. 4: Short recovery of CGEIS /UTGEIS Subscription of ' Group A' Employee amounting to Rs 960/-.
 (Ref:-Audit Memo No.6 Dated : 21/08/2018).

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During the test check of Pay Bill Registers maintained by the Attar Sain Jain Hospital, Delhi. for the audit period it has been noticed that, the CGEIS/UTGEIS subscription for group 'A' employee who is placed in PB-II has not been deducted.

S.No.	Name & Desg.	Amount recovered w.e.f. Mar 2017 to Oct 2017	Amount to be recovered	Total amount be recovered
1.	Dr. Pankaj Sharma, Spl (Eye)	Nil	120x8	960
		TOTAL		960

The above amount of Rs.960/- may be recovered from the above mentioned Officer after due verification of facts and figures under intimation to audit and all other similar cases may also be reviewed.

16/11/2022

Para settled in view of the replies submitted by the H.O. and compliance report.

06/12/2023

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Para No. 5: Overpayment made due to incorrect pay fixation amounting to Rs 117208/-
(Ref:-Audit Memo No. 7 Dated:23/08/2018)

During the test check of Service Books of the following employees of Attar Sain Eye & General Hospital, Delhi. It is observed that pay of the following employees have been wrongly fixed. Few cases are as under.

(A) Incorrect rounding-off of increments.

During the test check of Service Books of the following employees it is observed that excess of Rs.10/- has been granted to official at the time of Pay fixation/MACP under revised pay,2008. As per rule According to GOI Min. of Finance, OM F.No.1/1/2008-IC, the case of calculation of increment under the revised pay structure, paise should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10. Details of the case are as under.

Sh. Ajay Kumar, Dresser

Date of Effect	Pay admissible as per audit	Pay granted by office
01/07/2007	6220+1800	6220+1800
01/07/2008	6460+1800 ✓	6470+1800
01/07/2009	6710+1800 ✓	6720+1800
01/07/2010	6970+1800 ✓	6980+1800
15/02/2011 1 st MACP	6970+1900 ✓	6980+1900
01/07/2011	7520+1900 ✓	7530+1900
01/07/2012	7810+1900 ✓	7820+1900
01/07/2013	8110+1900 ✓	8120+1900
01/07/2014	8410+1900 ✓	8420+1900
01/07/2015	8720+1900 ✓	8730+1900
01/01/2016 7 th CPC	=10620x2.57=27293.4 27600	=10630x2.57=27319 27600

Pay of Sh. Ajay Kumar, Dresser may be refixed and overpayment of Rs 1745/- may be got recovered after due verification of facts and figure (as per annexure).

(B) Overpayment of salary amounting to Rs.115463/- to Junior Resident Doctors, due to wrong pay fixation under 7th CPC.

As per 6th Pay Commission, the pay scale of Junior Resident doctors was PB-3, 15600-39100 with Grade Pay Rs.5400/- and their pay was fixed at Rs.15600/-+ 5400 (GP). So the pay should be fixed at Rs.56100/- in Level 10 w.e.f. 01.01.16 under the 7th Pay Commission. During the audit it has been observed from the PBR of Junior Residents that the pay of two Junior resident was fixed at Rs.61300/- instead of Rs.56100/- and the department has released their salary accordingly upto they had worked. The Junior resident appointed thereafter were paid at Rs. 56100/- but the overpayment of salary released due to wrong fixation has not been recovered from the two junior resident doctors concerned. The details are as under :-

06/12/2023
16/11/2022

Ms. Neha Jetli, J.R. (Date of Joining: 29/02/2016)

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Date of Effect	Pay admissible as per audit	Pay granted by office	Remarks
29/02/16 to 30/05/16	56100	61300	89 Days
31/05/16	Nil	Nil	Break Period
01/06/16 to 30/08/16	56100	61300	89 Days (20 days on leave)
31/08/16	Nil	Nil	Break Period
01/09/16 to 29/11/16	56100	61300	89 Days
30/11/16	Nil	Nil	Break Period
01/12/16 to 27/02/17	56100	61300	89 Days
28/02/17	Nil	Nil	Break Period
01/03/17 to 30/04/17	56100	61300	89 Days
Worked upto 30/04/17	8410+1900	8420+1900	

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Sh. Gaurav, J.R. (Date of Joining: 08/08/2016)

Pending
Para-1
Para-1

Date of Effect	Pay admissible as per audit	Pay granted by office	Remarks
08/08/16 to 05/11/16	56100	61300	89 Days
06/11/16	Nil	Nil	Break Period
07/11/16 to 04/02/17	56100	61300	89 Days
05/02/17	Nil	Nil	Break Period
06/02/17 to 30/04/17	56100	61300	89 Days

The Department may explain the reasons for overpayment to Junior Residents and take necessary action to recover the amount of Rs.115463/- (as per annexure attached) from Junior Resident doctors concerned after due verification of facts. Other similar cases, if any, except the above two may also be reviewed accordingly, under intimation to audit.

Rs 45156

16/11/2022

Jan

Ms Neha Jetli → 45156 →
Sh Gaurav, JR → 70307

06/12/2023

115463

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Annexure

Due and Drawn Statement in r/o Sh. Ajay Kumar, Dresser														
PERIOD	DUE				DRAWN				DIFFERENCE					
	BP	GP	DA	HRA	BP	GP	DA	HRA	BP	GP	DA	HRA	TOTAL	
DA 16%	6220	1800	962	0	6220	1800	962	0	0	0	0	0	0	0
Jul-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Aug-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Sep-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Oct-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Nov-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Dec-08	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
DA 22%	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Jan-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Feb-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Mar-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Apr-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
May-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Jun-09	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
DA 27%	6460	1800	1322	0	6470	1800	1323	0	-10	0	-1	0	0	0
Jul-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Aug-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Sep-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Oct-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Nov-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Dec-09	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
DA 33%	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Jan-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Feb-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Mar-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Apr-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
May-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Jun-10	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
DA 45%	6710	1800	2298	2553	6720	1800	2300	2556	-10	0	-2	-3	-15	-15
Jul-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Aug-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Sep-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Oct-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Nov-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Dec-10	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
DA 51%	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
Jan-11	6970	1800	3947	2631	6980	1800	3951	2634	-10	0	-3	-3	-16	-16
1-14 Feb	3485	900	2238	1331	3495	900	2239	1332	-10	0	-3	-3	-16	-16
15-28 Feb	3485	900	2238	1331	3495	900	2239	1332	-10	0	-3	-3	-16	-16
Mar-11	6970	1800	4524	2661	6980	1800	4529	2664	-10	0	-3	-3	-16	-16
Apr-11	6970	1800	4524	2661	6980	1800	4529	2664	-10	0	-3	-3	-16	-16
May-11	6970	1800	4524	2661	6980	1800	4529	2664	-10	0	-3	-3	-16	-16
Jun-11	6970	1800	4524	2661	6980	1800	4529	2664	-10	0	-3	-3	-16	-16
DA 58%	7520	1900	5464	2826	7530	1900	5469	2829	-10	0	-3	-3	-18	-18
Jul-11	7520	1900	5464	2826	7530	1900	5469	2829	-10	0	-3	-3	-18	-18
Aug-11	7520	1900	5464	2826	7530	1900	5469	2829	-10	0	-3	-3	-18	-18
Sep-11	7520	1900	5464	2826	7530	1900	5469	2829	-10	0	-3	-3	-18	-18
Oct-11	7520	1900	5464	2826	7530	1900	5469	2829	-10	0	-3	-3	-18	-18

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DA 65%	Nov-11	7520	1900	5464	2826	17710	7530	1900	5469	2829	17728	-10	0	-5	-3	-18
	Dec-11	7520	1900	5464	2826	17710	7530	1900	5469	2829	17728	-10	0	-5	-3	-18
	Jan-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
	Feb-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
	Mar-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
	Apr-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
	May-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
	Jun-12	7520	1900	6123	2826	18369	7530	1900	6130	2829	18389	-10	0	-7	-3	-20
DA 72%	Jul-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
	Aug-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
	Sep-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
	Oct-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
	Nov-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
	Dec-12	7810	1900	6991	2913	19614	7820	1900	6998	2916	19631	-10	0	-7	-3	-20
DA 80%	Jan-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
	Feb-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
	Mar-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
	Apr-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
	May-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
	Jun-13	7810	1900	7768	2913	20391	7820	1900	7776	2916	20412	-10	0	-8	-3	-21
DA 90%	Jul-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
	Aug-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
	Sep-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
	Oct-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
	Nov-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
	Dec-13	8110	1900	9009	3003	22022	8120	1900	9018	3006	22044	-10	0	-9	-3	-22
DA 100%	Jan-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
	Feb-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
	Mar-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
	Apr-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
	May-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
	Jun-14	8110	1900	10010	3003	23023	8120	1900	10020	3006	23046	-10	0	-10	-3	-23
DA 107%	Jul-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
	Aug-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
	Sep-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
	Oct-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
	Nov-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
	Dec-14	8410	1900	11032	3093	24435	8420	1900	11042	3096	24458	-10	0	-10	-3	-23
DA 113%	Jan-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
	Feb-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
	Mar-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
	Apr-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
	May-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
	Jun-15	8410	1900	11650	3093	25053	8420	1900	11662	3096	25078	-10	0	-12	-3	-25
DA 119%	Jul-15	8720	1900	12638	3186	26444	8730	1900	12650	3189	26469	-10	0	-12	-3	-25
	Aug-15	8720	1900	12638	3186	26444	8730	1900	12650	3189	26469	-10	0	-12	-3	-25
	Sep-15	8720	1900	12638	3186	26444	8730	1900	12650	3189	26469	-10	0	-12	-3	-25

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	Oct-15	8720	1900	12638	3186	26444		8730	1900	12650	3189	26469		-10	0	-12	-3	-25
	Nov-15	8720	1900	12638	3186	26444		8730	1900	12650	3189	26469		-10	0	-12	-3	-25
	Dec-15	8720	1900	12638	3186	26444		8730	1900	12650	3189	26469		-10	0	-12	-3	-25
TOTAL		682420	169850	586317	248250	1686647	0	683320	169850	586899	248523	1688392	0	-900	0	-587	-263	-1745

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Due and Drawn Statement in r/o Smt. Neha Jetti, JR																
PERIOD	DUE				DRAWN				DIFFERENCE							
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	
DA 0% 1 Day	Jan-16	1934														
	Feb-16	56100														
	Mar-16	56100														
	Apr-16	54290														
	May-16	56100														
	Jun-16	56100														
DA 2%	Jul-16	19906														
	Aug-16	54290														
	Sep-16	56100														
	Oct-16	56100														
	Nov-16	54230														
	Dec-16	56100														
DA 4%	Jan-17	56100														
	Feb-17	54096														
	Mar-17	56100														
	Apr-17	56100														
	May-17	56100														
TOTAL		743646	0	14831	0	758477	0	812580	16204	0	828784	0	-68934	0	-1373	0

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Annexure

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Due and Drawn Statement in r/o Sh. Gaurav, JR																
PERIOD	DUE				DRAWN				DIFFERENCE							
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	
DA 2 %	Jul-16	41623		0	0											
23 Days	Aug-16	56100		832	0	45481		910	0	46391	0	0	0	0	0	-3916
	Sep-16	56100		1122	0	61300		1226	0	62526	-3858	0	-78	0	0	-5304
	Oct-16	56100		1122	0	61300		1226	0	62526	-5200	0	-104	0	0	-5304
	Nov-16	52360		1047	0	57213		1144	0	58357	-4853	0	-104	0	0	-5304
	Dec-16	56100		1122	0	57222		1226	0	58357	-5200	0	-104	0	0	-4950
DA 4 %	Jan-17	56100		2244	0	61300		2452	0	63752	-5200	0	-208	0	0	-5408
	Feb-17	54096		2164	0	59111		2364	0	61475	-5015	0	-200	0	0	-5215
	Mar-17	56100		2244	0	61300		2452	0	63752	-5200	0	-208	0	0	-5408
	Apr-17	44880		1795	0	46675		1962	0	51002	-4160	0	-167	0	0	-4327
24 Days	May-17			0	0	49040		0	0	51002	0	0	0	0	0	0
TOTAL		473459	0	13692	0	487151	0	14962	0	532307	-43886	0	-1270	0	0	-45156

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Para No. 6: Overpayment of MACP Arrear amounting to Rs 4620/-.
(Ref:- Audit Memo No. 8 Dated: 23/08/2018)

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During the audit it has noticed that MACP arrear was paid to Ms. Sarika, Nursing Officer and Ms. Renuka Angelo, Nursing Officer vide bill No. 61 dated 10/06/17. From the Due drawn statement attached with the bill it has noticed that the amount of HRA shown in the column of drawn has not shown correctly during the period from July-2016 to May-2017. They both have already drawn HRA @ Rs 7137/- per month (as per PBR) during this period but in the drawn statement it has shown Rs 6927/-. Due to this error an excess payment was released amounting to Rs 2310/- ($7137-6927=210 \times 11$ months) to both the officer.

Hospital authorities may take necessary action to recover the amount of Rs 2310/- from Ms. Sarika, Nursing Officer and Rs. 2310/- Ms. Renuka Angelo, Nursing Officer under intimation to audit after due verification of facts and figure mentioned above.

*Para settled in view
of the replies submitted
by the HOD and
compliance verified.*

Sanjay
(SANJAY BHARGAVA)
I.A.O., Audit Party No.1

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PART II
CURRENT AUDIT REPORT
(2018-19 to 2019-2020)

Audit Para No.01 :- Short recovery of L.Fee/Water Charges in respect of Govt. accommodation.
(Reference audit memo No.01 dated 28.10.2020).

As per PWD & Housing, Deptt.GNCT of Delhi order No. F 4 (1) Misc. PWD/ Allot/ 2004/ 2496-8500 date 27.07.2012 & order No. F. 4 (1) MISC. PWD & H/A-II/2004/2749-2765 dated 10.03.2014 and F.4(1)Misc./PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 and as per Deptt. Of TTE, Pitampura, Delhi vide Order No.F24(06)/DTTE/Allot/2012/487 dated 05.09.2018, the flat rate of Licence Fee & Water Charges for various types of residential accommodation in different location of Delhi, have been revised w.e.f 01.07.2012, 01.07.2013 and 01.07.2017.

During scrutiny of PBRs and other allied records/informations provided by the office of Medical Superintendent, Attar Sain Jain Eye and General Hospital, Lawrance Road, Delhi-110035, the following short recovery of Licence fee & Water Charges have been observed :-

S. No.	Name & Design.	Res. Address	Period		Licence Fee/Water Charges			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1	Jitender Kumar, Peon	Flat No 238, Type-I, Gulabi Bagh, Delhi-7	07/17	10/20	150 157	135 157	15 0	40	600 0
TOTAL RECOVERABLE AMOUNT (Rs.)								600	

Above short recovered amount of Licence fee may be recovered from the official concerned & deposit the same into Govt. A/c after due verification of facts and figures with future recovery on revise rates under intimation to audit.

Other similar cases may also be verified at your level and action be taken accordingly.

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Audit Para No. 02 :- Irregular payment of Washing Allowance.
(Reference Audit Memo No.02 dated 29.10.2020).

Allowances related to maintenance / washing of Uniform were subsumed in newly proposed dress allowance and abolished as a separate allowance and were not to be paid separately in pursuance of Para 8.16.14 of 7th CPC reports which came into effect w.e.f. 01.07.2017. However, during test check of salary bills, it has been observed that the following official was paid Washing Allowance for the month of July, 2017 but the same was not recorded in PBR in violation of rules as per details given below:-

S.No.	Name and Designation	Month	Washing Allowance (Rs)
1.	Madhu Bala, Staff Nurse	07/2017	450
Total amount			450

The HOO may recover the overpaid amount of washing allowance from the concerned official and deposit the same into Govt. account after due verification of facts and figure under intimation to audit.

Other similar cases, if any may be reviewed at your own level with similar action.

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Para-02

Para-2

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Audit Para No.3 :- Non-maintaining of mandatory records for regulation of various type of claims etc.
(Reference Audit Memo No.03 dated 29.10.2020).

During test check of record for the audit period 2018-19 to 2019-2020, it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

- 1. Medical Claim Reimbursement Register:-** DGEHS permits its employees for reimbursement of medical expenses incurred on treatment of self and his/her family members on subscription of certain amount towards scheme. As per Medical Attendant Rules, proper record should be maintained to regulate such claim in reference to entitlement, eligibility, illness, treatment period including medical advance and settlement of claim etc so that the eligibility of claim/resubmission of claim /duplicity of claim/restriction of claim may be watched. The record maintained in the office does not serve the purpose hence required to be maintained as per
- 2. Tuition Fee /Children education allowance Register:-** Children Education Allowance is applicable to all govt employees for reimbursement of expenditure incurred on the education of school going children from Nursery to 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The record maintained does not serve the purpose being it contains only the name, amount and bill no. vide which the claim was reimbursed. Hence, the same may be maintained as per parameter to regulate the claim.
- 3. LTC Register:-** CCS (LTC) Rules permits govt employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules
- 4. Water/Electricity/Telephone Register:-** Register for watching the liabilities of Water Charges/Electricity Charges and Telephone Charges etc. and disposal thereof should be maintained in each office. The record maintained in the office does not serve the purpose for which these registers were introduced to maintain. No detail of bills with or without late fee, due date and date of deposit found recorded in the register due to which the audit is not in position to access whether the payment on these account was made with or without late fee/surcharge etc.
- 5. Property Register:-** Property Register should be maintained in each Govt. Institution/Office to watch the overall assets of the Department in reference to their numberings/type of stock/source of stock/purchase details etc. This is mandatory record to keep watch the overall life period of items, unserviceable items/idle items for its new purchase and condemnation/surplus of stock, policy framing etc. which has also not been found maintained in this office which is irregular and serious lapse on the part of Head of Institute.

In absence of the above mandatory record, the genuineness of claim/accuracy of claim cannot be authenticated and there is chance of over payment/unauthorized payment/delayed payment etc..

The HOO may arrange to get all the above mentioned record/Registers in compliance of relevant rules to keep proper watch on the claims and reimbursement thereof with other obligations etc..

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Para-3

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**Audit Para No.4:- Wasteful expenditure on bio metric system of attendance and non monitoring of punctuality.
(Reference Audit Memo No.04 dated 29.10.2020).**

As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03rd04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government.

During the test check of attendance record in the office of the Medical Superintendent, Attar Sain Jain Eye and General Hospital. Lawrance Road, Delhi-35, it has been observed that the department had purchased 02 numbers of Biometric Attendance Machines and installed in order to ensure punctuality in pursuance of above order since long back with existing practice of marking attendance manually in the attendance register.

Further, on scrutiny of the bio metric attendance record provided to audit, it has been observed that most of the officers as well as officials are not complying with the instructions of AR Department and not marking their attendance through Bio Metric system. It has also been observed that the Bio Metric Attendance Reports as well as Manual Attendance Reports have not been supervised by the HOO/HOD which is irregular and serious lapse on the part of Head of Institute.

Being most of the Officers as well as Officials have not been marking their attendance through Bio metric system as per report submitted to audit, in contravention of Administrative Reform department's Circular mentioned above due to which the expenditure incurred on purchase of Biometric Attendance Machines has been rendered as useless. Further, in absence of proper attendance record, the cases of overpayment of Pay and Allowances cannot be denied the audit is unable to work out the overpayment on account of transport allowance or pay and allowances in reference to spell of their leave period.

The HOD may arrange to get the attendance Register and Bio metric system generated report should be supervised at the level of HOO regularly to ensure punctuality in compliance of strict directions of AR Deptt., GNCT of Delhi. Further, surprise check may also be conducted from time to time with regulation of pay and allowances accordingly. The compliance may be shown to next audit.

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Audit Para No.5 :- Irregular reimbursement of Tuition Fee.
(Reference Audit Memo No.05 dated 02.11.2020).

Reimbursement of tuition fee is applicable / admissible to Government servants for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple births.

During the test check of records maintained by office of Medical Superintendent, Attar Sain Jain Eye Hospital, Lawrance Road, Delhi-35 for the audit period, it has been noticed that reimbursement of Tuition Fee in respect of Sh. Ajay Kumar, Jr. Asstt. made for the third child for the academic year and class detailed below.

Period of Claim	Name of the child	Class	Amount reimbursed (in Rs.)	Bill No. & Date
April 2017- Mar 2018	Anuj Chhikara (3 rd Child)	3rd	24750-	TF-65 dt 11.06.2018
April, 2018 to Mar 2019	-do-	4th	27000	TF-35 dt 07.05.2019

The detail of members of family of the official (as provide in Form-3 i.e. Details of Family) is given below :-

1 Name of official :- **Ajay Kumar, Jr.Asstt.**

S.No	Name of the members of the family	Date of Birth	Relationship with the officer
1	Annu Rani	02.03.1999	Daughter
2	Sagar	06.01.2007	Son
3	Anuj	01.09.2009	Son

The HOO may arrange to recover the irregular payment of Tuition fee amounting to Rs.51750- from the official concerned and deposit the same into Govt. A/c after due verification under intimation to audit. Other similar cases may also be verified at your level and action be taken accordingly.

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Para No. 24

Para-4

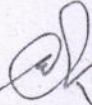
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Audit Para No. 6 :- Non maintaining of Log book of the equipments installed in the hospital. (Reference Audit Memo No.06 dated 05.11.2020).

It has been observed that the log book for repair and maintenance of the Machine/equipments are not being found maintained in the Hospital which are mandatory to watch the proper working of the Machine and equipments for smooth functioning of the Hospital. In absence of Log books, the important information like warranty period, extended warranty period, , details of firm providing AMC, date of breakdown, date of complaint, date of repair, downtime of machine/equipments etc. could not be worked out which directly affect the working of Hospital. The hospital should maintain the uniform format of log books of Machine and equipments containing the above vital information so that down time of the machine/equipments could be ascertained and appropriate action against the Manufacturer/AMC Firm could be taken if the repair work not attended or it takes long time which has not been followed and serious lapse on the part of Head of Hospital.

The HOD may get all the Log Books of Machine and equipments installed in the Hospital maintained in accordance with the requirement and in prescribed format and ensure supervision of the same periodically for timely action taken to get the out of order items in serviceable conditions for smooth functioning of the Hospital or condemnation of the same to procure the new items in the interest of patient.


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Audit Para No. 07 :- Overpayment of pay & allowance on account of CCL amounting Rs.23869-.
(Reference Audit Memo No.08 dated 05.11.2020).

According to the Gazette notification No.8971 dated 14.12.18 of Govt. of India, Rule 43-C of Leave Rules has been substituted and according to this substituted Rule, during the period of child care leave, a female Government servant and a single male Government servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days and at eighty percent of the salary for the next three hundred and sixty five days.

However, during the test check of PBR and other information / Service records provided by the office, it has been noticed that one hundred percent of the salary has been paid to the following employee instead of eight percent of salary inspite of the facts that they had availed CCL beyond 365 days. The details of overpayment of salaries to such employees are as under:-

S. No	Name and Designation (Mrs.)	Period of CCL	Period of CCL beyond 365 days	Balance CCL	Over payment amount	Recoverable Amount
1	Madhu Bala, Staff Nurse	11.02.20 To 28.02.20 (18 days)	20.02.2020 To 28.02.2020 (09 days)	356	[68000+11560= 79560x09/29= 24691]x20%=4938	4938
2	Rashmi Verma, Lab. Asstt.	06.03.19 TO 13.03.19 (08days)	06.03.19 TO 13.03.19 (08days)	327	[39200+4704 =43904x8/31= 11330] x20%=2266 (DA@12%)	2266
		13.11.19 TO 19.11.19 (07days)	13.11.19 TO 19.11.19 (07days)	320	[40400+6868 =47268x7/30= 11029] x20%=2206 (DA@17%)	2206
3	Anjana Yadav, Staff Nurse	07.05.19 TO 28.09.19 (145days)	09.09.19 TO 28.09.19 (20days)	345	[56900+9673 =66573x20/30= 44382] x20%=8876 (DA@17%)	8876
		02.03.20 TO 14.03.20 (13days)	02.03.20 TO 14.03.20 (13days)	332	[56900+9673 =66573x13/31= 27918] x20%=5583 (DA@17%)	5583
Total recoverable amount						23869-

The HOO may arrange to recover an amount of Rs.23869- from the officials concerned and deposit the same into Govt. Account after due verification of facts and figure under intimation to the audit. The entries to this effect may also be recorded in the Service Book of the official concerned.

Further, other similar cases may also be examined at your own level and overpayment, if any be recovered accordingly under intimation to audit being most of the Service Books and leave account are found incomplete.

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Para-5

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Audit Para No.8 :- Irregularities in local purchase of medicines.
(Reference Audit Memo No.09 dated 06.11.2020).

During the test check of the records/purchase file provided by the hospital, it has been noticed that the ASJH had procured the following medical store items through local chemist M/s Growwin Pharma on the rate contract of Dr. NC Joshi hospital, Karol Bagh, New Delhi-110005 :-

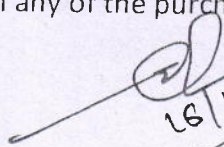
S.No.	Bill No./date	Amount of the bill (in R $\text{\$}$.)	Rate of Discount not as per certificate of supplier at S.No..16 of Rate contract	Sanction order No.
1.	RI-0000295/28.08.2019	22480-	Not mentioned	41145
2.	C0000439/04.12.18	30949.60	Nil	ASJH-D012/2/2018-SPO-ASJEGH-0/03638
3.	RI-00000888/27.02.19	31994-	Not mentioned	4100/21.02.19
4.	RI-0000354/24.09.19	23377.50	Not mentioned	669/31.08.19

According to the above rate contract, the Supplier has to give discount on MRP of the above items at the following rates :-

S.No.	Name of the items	Rate and period of Discount		Name of Supplier
		05.06.2018 to 25.05.2019	26.05.2019 to 25.11.2019	M/s Growwin Pharmaa, 9403, 1st Floor, Library Road, Azad Market, Delhi-110006.
1.	Branded Medicines	29%	29%	
2.	Generic Medicines	66%	66%	
3.	Medicines covered under DPCO	16%	16%	
4.	Surgical Consumables Branded	40.05%	40.05%	
5.	Laboratory Consumables	35.05%	35.05%	
6.	Surgical Consumables Generic	70.05%	35.05%	
7.	General misc. Items	5.05%	5.05%	

On perusal of the bills, it has been observed that it cannot be ascertained that the medicines/ items purchased from local chemist are branded, generic or DPCO etc.. Besides this, no certificate to this effect has been given by the Purchase Officer/Authorized Officer of the AJS Hospital that the items supplied against these bills are branded, generic or DPCO while making the payment. Further, the supplier had not given discount on the medicine in the pills mentioned at S.No.1 to 4 as per the rates quoted in the rate contract. Certificate, regarding goods received in good condition and of quality as per indented specification, under GFR not found recorded on any of the purchase bill.

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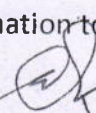


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The Medical Superintendent may further elucidate the reasons for:-

1. Accepting of supply without proper bill i.e. without discount on prescribed rates of Rate Contract from the supplier causing revenue loss to the Govt. exchequer which is irregular and serious lapse on the part of the Hospital.
2. Reasons for accepting the bill without self certificate as per condition at S.No. 16 of Rate Contract " that the bill submitted for payment must indicate the self certificate from supplier that the drug/surgical items supplies is/are branded, DPCO medicine, Generic DPCO medicine, Branded Non DPCO medicine, Generic non DPCO medicine, Laboratory items, surgical items and general store items."

The HOD may arrange to work out the amount of discount to be availed at that time in reference to the rates quoted above and recover the difference from the supplier and deposit the same in the Govt. Account alongwith compliance of other obligations/observations etc. Other similar cases may also be reviewed at your own level with same treatment under intimation to Audit.

 
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Para No. 06

Para-6

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**Audit Para No.9 :- Non recovery of penalty & non compliance of conditions of Rate Contract in local purchase of medical store items.
(Reference Audit Memo No.10 dated 06-11-2020).**

On test check of the records/purchase file provided by the Hospital, it has been observed that the ASJH had procured the following medical store items from M/s Growwin Pharmaa through local chemist on the rate contract of Dr. NC Joshi hospital on the following terms and conditions:-

1. As per terms and conditions of rate contract at S.No.5, the successful bidder, the EMD will be retained as Performance Security Deposit of Rs.20000/- in the form of FDR in favor of Medical Supdt. Attar Sain Jain Hospital valid for 60 days.beyond the validity of contract i.e. for 14 months.
2. As per terms and conditions of rate contract at S.No.9, the firm is liable for penalty/damages or punishment in case of inferior/substandard quality or spurious drug/surgical items. In case of non supply penalty will be Rs.500/-per item.
3. As per terms and conditions of rate contract at S.No.10, Hospital can get the sample of drugs tested from any govt. approved lab. In case of drug being declared as not of standard quality, the chemist will be liable to pay for the cost of testing and replace the total of that drug in addition to other penalties as stipulated in tender.
4. As per the terms and conditions at S.No.13, In case the supplier fails to deliver the ordered items within validity period, the hospital reserves the right to procure the items from open market and loss of government on account of excess expenditure incurred will be charged from the firms who shall deposit the total amount of loss incurred to Accounts Section of the hospital and deposit TR-V receipt in purchase branch with details bills will be cleared only after full supply.
5. At S.No.14, In case of delayed supply beyond stipulated period (03days) the vendor will be levied 0.5% penalty per day for the late supplied items.
6. At S.No.16, The bill submitted for payment must indicate the self certificate from supplier that the drug/surgical items supplies is/are branded, DPCO medicine, Generic DPCO medicine, Branded Non DPCO medicine, Generic non DPCO medicine, Laboratory items, surgical items and general store items.

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During the test check of the records provided to audit, it has been noticed that the AJH had procured the following medical store items from M/s Growwin Pharmaa through local chemist on the rate contract of Dr. NC Joshi hospital, Karol Bagh, New Delhi-5 :-

S.No.	Supply order no./date	Supply Received on the date	Amount of the bill	Delay	Penalty levied 0.5% per day as per terms and conditions at s.no.14
1.	157/09.05.19	14.05.19	1650	04 days	33
2.	4215/16.03.19	31.03.19	23376	14days	1636
3.	858/14.10.19	19.10.19	1900	04days	38
4.	3638/26.11.18	04.12.18	30949.60	07days	1083
			TOTAL		2790

In addition to above, the Hospital had placed the supply order No.670 dated 31.08.19 for the following 04 items through local purchase from M/s Growwin Pharmaa on the rate contract of Dr. N.C Joshi Hospital but the supplier supplied only 03 items as detailed below:-

S.no.	QTY.	Name of item indented by hospital.	Name of item supplied by the supplier	Recovery to be made as per terms and conditions at s.no.9 and 13	Total recovery to be made
1.	500	Formalin Tab.	Formalin Tab.	Nil	----
2.	1000	Ear buds	Ear buds	Nil	----
3.	200	Nasal Pronge	Nasal Pronge	Nil	----
4.	15 bottles	Terminal Disinfectant	Not supplied	6537+500	6875

Further, it has also been observed that no sample of drugs were got tested by the Hospital during contract period i.e. from April,2018 to May, 2020 from any govt. approved labs, which is a clear violation of terms and conditions at S.No.10 of Rate Contract.

During the test check of bills, it has also been noticed that the following items were received on 04.12.18 without any discount charged from M/s Growwin Pharmaa vide Invoice No. C0000439 dated 04.12.18 against Supply Order No.3638 dated 26.11.18. Further, the same items were again received on 04.12.18 with the discount vide Invoice No.RI-0000297 dated 28.08.19 against Supply Order No.43372 dated not mentioned, which is irregular and requires clarification.

S.No.	Name of Items	Qty
1.	Adrenaline I.P. Inj., DPCO	100
2.	Surgical Blade no.15, KEHR	02
3.	Fluresin20% Inj., OTHER	20

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
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The HOO may further elucidate the reasons for :-

1. Release of payment against bills issued without giving discount and compliance of other terms and conditions of Rate Contract.
2. Non recovery of penalty against supply order No.3638 dated 26.11.18 as the items were received on 04.12.18 as delayed supply in contravention of the terms and conditions of the contract.
3. Non verification of Rate Contract of said Hospital, Validity of Drug Licence of Supplier, non availing of EMD as Performance Security from the Supplier etc.

In addition to above, The HOD may arrange to recover the amount of Rs.9665-(2790+6875) on account of penalty on delay supply and non supply of the item etc. as per supply order as per the terms and conditions of contract and and deposit the same in the Govt. Account under intimation to Audit.


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Audit Para No.10 :- Irregularities in allowing rebate from Income Tax on account of HBA. (Reference Audit Memo No. 11 Dated 06.11.2020).

According to the Income Tax Act, the owner can claim deduction of maximum of Rs 150000- towards repayment of principal amount of Home Loan under Section 80 C and Rs. 200000- towards payment/accrual of interest under Section 24 for rebate in Income Tax which are only permissible if the construction is completed and the property is under his/her possession/ self occupied. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During the test check of income tax calculation sheets for the audit period 2018-19 and 2019-20, it has been observed that the rebate under Sec 24 and u/s 80 C on account of payment of Principal and interest thereon has been allowed to following officials on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed.

Further, no proof or record of ownership/self occupied of the property has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name- to claim the rebate on home loan. In addition to this no possession letter / completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C.

On scrutiny of the record provided by the office, it has been observed that the DDO has allowed rebate, without going through the provisions, which was not permissible. Hence, a revised calculation has been prepared by the audit to work out the inadmissible amount of rebate from Income Tax and recovery of the same in the following cases :-

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1. Ms. Anjana Yadav, NS for the financial year 2019-20

Description	Amount as per Form-16	Amount as per actual
Gross Salary	1164073	1164073
Standard deduction	(-) 50000	(-) 50000
HBA Loan Interest	(-) 128240	NIL
Uniform Allowance	(-) 10800	(-) 10800
Gross Taxable Income	975033	1103273
Rebate for deductions under 80-C :- NPS/GPF UTEGIS	106213	106213
Home Loan Principal	360	360
LIC	24000	43000
	43000	
	Or say Max. Rs. 150000	Or say Max. Rs. 149573
U/s ...80 D	7800	7800
80 CCD(2) NPS	106213	106213-
Total Rebate	264013-	263586
Taxable Income	711020-	839687- or say Rs.839690-
Up to 2.50 Lakhs -	NIL	Nil
Rs.2.50 to 5 Lakhs -	5 %	12500
Rs. 5 to 10 lakhs -	20%	42204
	Total =	54704
Income Tax	Income Tax Rs.54704- Edn. Cess Rs.2188-	Income Tax Rs.80438 Edn. Cess Rs.3218
	Gross Total =Rs.56892	GrossTotal = Rs.83656-
Balance Tax due	Rs. 80438- 54704 = Rs.25734- (Income Tax) Rs.3217- 2188= Rs.1030- (Edn. Cess)	
Total Amount recoverable :-	Rs.26764-	

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 Credit to HBA party
 IAO/Audit party

The HOO may arrange to recover the amount of inadmissible rebate on account of HBA allowed without any documentary proof and occupancy of the property on Loan and get all such cases reviewed in the light of provision of Income Tax Act and Rules and on the basis of facts and figures for the remaining period during which such rebate was allowed under intimation to audit.

Other similar cases, may also be checked for computation of income tax liability at your own level for the audit period as well as the period during which the said rebate was allowed.

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Para-7

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**Audit Para No.11:- Irregularities in release of payment to Housekeeping Agencies.
(Audit Memo No.12 dated 09.11.2020)**

During the test check of Contingent Voucher No.CB-239 dated 11.01.2019 for Rs.242781- against which payment for housekeeping services for the period from 09/2018 to 11/2018 have been made to M/s,Shivalik Housekeeping Services , the following irregularities have been noticed:-

1. No proof of maintaining biometric attendance system in reference to condition of Agreement, have been found by the Contractor and hospital authority has released payment on the basis of manual attendance intimated by the officer- in-charge.
- 2.. No bill found pre receipted which was mandatory requirement for submission of claim before PAO as the payment sent to Agency through ECS.

In addition to above, the following documents/certificate which were required to be given on the body of the bill/attached with the bills, for next release of payment, were not found on record:-

- (i). Proof of timely payment of salaries through ECS to all the security personnel.
- (ii). Copy of challan and detailed voucher showing name of incumbent with other details etc. for proof of deposit of Employee Provident Fund.
- (iii). Copy of challan and detailed voucher showing name of incumbent with other details etc for proof of deposit of ESI subscription.
- (iv). Certificate regarding compliance of all terms and conditions of Agreement.

On further scrutiny of the said voucher, it has been observed that the hospital authority released payment of Rs.10325- to M/s J.D.International for the month of Oct. to Dec.2018 against separate agreement for the pest and rodent control in the hospital @ Rs.10325- on quarterly basis whereas, the pest and rodent control is already included in scope of service for the purpose of rendering the services at item no. x of Section-5 of the Agreement for Housekeeping services which is irregular and serious lapse on the part of Hospital authorities.

The HOO may arrange to recover the irregular payment released on account of pest and rodent control from M/s Shivalik Housekeeping Services during the audit period from 01.04.2018 to 31.10.2019 @ Rs.10325- per quarter which works out to Rs.65400/- being the said agreement has been extended from 01.04.2014 onwards from time to time with same terms and conditions wherein the work of pest and rodent control was to be carried out by the Housekeeping agency. The compliance of other observations of audit may also be got complied with on the basis of facts and figures under intimation to audit.

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Audit Para No.12 :- Non Production of Record.
(Reference Audit memo no.13 dated 09.11.2020)

During the course of audit for the audit period from 2018-2019 to 2019-2020, the following records have not been provided to audit for scrutiny:

1. Stock Register (Consumable/Non Consumable)
 - (a). Medicine/surgical items/consumables/General items.
 - (b). Stationery items etc.
2. List of Dead Stock/Unserviceable Stock.
3. List of idle store
4. File / Record related to annual maintenance contract of:
 - (i) Central AC and Air Conditioner.
 - (ii) Water cooler and Desert cooler.
 - (iii) Photocopier machines.
 - (iv) Computer and printers
 - (v) Intercom systems.
 - (vi) Machine & equipments
5. Documentary proof towards compliance of terms & conditions in the agreement of Security services during the audit period.
6. Register of local purchase of medical/surgical items.
7. Register for general and stationery items.
8. Details of expiry medicines and other general consumables,
9. Details of printing of stationery etc.
10. No objection certificate from Delhi Fire Service
11. Certificate from Delhi Jal Board for installation & proper functioning of Rain Harvesting System and proof of getting rebate @15% thereof.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department and which is serious lapse on the part of Head of institution.

The HOO may get the above said record traced or maintained and produce the same before next audit for scrutiny and observations.

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Para No. 08

Para-8

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Audit Para No.:-13 Irregularities in procurement of Slit Lamp with attachment for Applanation Tonometer (Indian). (Reference audit Memo No.14 dated 09.11.2020).

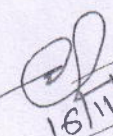
During scrutiny of purchase file of the above said item, it has been noticed that Two numbers of Slit Lamp costing to Rs.530000- with IGST @12% Rs.63600- totaling to Rs.593600- had been purchased against Invoice dated 05.06.2020 against Supply order No.ASJH-DO-12/3/2019-SPO-ASJEGH-O/o MS(ASJEGH)/1575 dated 31.03.2020 under the budget head "Material and Supply. The following irregularities have been noticed:-


1. That the above said item was requisitioned by Dr. Pankaj Sharma, HOD vide his demand letter dt.19.08.2019 (Dy No.902732 dt.23.08.2019) for which the proposal initiated through mail to other hospital on 25.10.2019 that is after 2 months for rate contract etc.
2. Dr. Pankaj Sharma, HOD vide his letter dated 27.02.2020 again requisitioned the said items as urgent demand referring the CPA circulated open tender rates of GNEC.
3. The Supply order for above items issued vide No.ASJH-DO-12/3/2019-SPO-ASJEGH-O/o MS(ASJEGH)/1575 dated 31.03.2020 to M/s Appasamy Associates Pvt. Ltd., Chennai(TN).costing to Rs.530000- with certain specifications.
4. The said firm supplied the above said equipments which were installed and commissioned on 19.06.2020 as certified by the HOD concerned.

On going through the copy of Rate Contract of GNEC, Delhi (No.F.6(27)/Indents/GNEC/2017-18/Pt.II/4702-03 dated 24.05.2018 it has been noticed that the compliance of terms and conditions of said Rate Contract at item No.4, 6 and 8 regarding Performance Security, penalty on delayed supply etc. could not be established from the record provided to audit.

Further, the HOO may ensure compliance of terms and conditions stipulated at item No.4 regarding obtaining of **Performance Security**, item No. 6 regarding week wise charging of penalty of 2% per week of the value of item on delayed supply of 80 days which comes to Rs. 116600 (53000+42400+21200) subject to maximum of **Rs.53000-** i.e. 10% of the value of item and terms and condition No. 8 regarding recovery of TDS@2% which comes to Rs.10600- (530000X2%) along with other ones under intimation to Audit.

Signature of AAO : 
Name of AAO :- SHIVANI SHARMA


16/11/2022

Signature of IAO 
Name of IAO :- DEWAN CHAND


06/12/2023

PART - II

CURRENT AUDIT REPORT(2020-2022)

PARA NO. 01

(Audit Memo. No. 01

Dated: 11.11.2022)

Para-9

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10

Subject:-Recovery of overpayment of Transport Allowance amounting to Rs. 4212/-.

As per Govt. of India, Ministry of Finance, Department of Expenditure OM No. 21(1)/97.EII (B) dated 30.10.1997, the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Maternity Leave, CCL, EL etc.

On the scrutiny of Attendance Registers and Pay Bills maintained by the **Attarsain Jain Eye & General Hospital, Lawrence Road, Delhi**, it has been observed that the following staff of hospital remained on leave for full calendar month and also been given Transport Allowance which is not admissible. The details of which are as under:-

S. No	Name & Designation Employee/ Sh./Smt.	Period	Amount. overpaid (in rupees)	Amt. to be recovered (in rupees)	Remarks
1	SANJUKTA, N.O.	FEB. 2021 (E.L. wef 19.01.2021 to 05.03.2021)	4212	4212	TA-3600+17% DA w.e.f. July, 2019 to June, 2021
Total				4212	

Hence, recovery of Rs.4212/- may be made from the above incumbent after due verification of facts and figures at the level of HOO/DDO. All other similar cases may also be reviewed on the basis of above observations.

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PARA NO. 02

(Audit Memo. No. 02)

Dated: 14.11.2022)

Para-10

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Subject:- Recovery of overpayment of HPCA amounting to Rs. 4100/-.

As per Govt. of India, Ministry of Health and Family Welfare OM No. Z.28015/119/2012-H dated 19.09.2019, the Hospital Patient Care allowance(HPCA)/Patient Care Allowance(PCA) is granted subject to the following conditions:

- HPCA/PCA may be admissible in case the individual proceeds on leave/training for less than one month.
- HPCA/PCA may not be admissible in case of the individual proceeds on leave/training for equivalent and more than one calendar month.

On the scrutiny of Attendance Registers and Pay Bills maintained by the Attarsain Jain Eye & General Hospital, Lawrence Road, Delhi, it has been observed that the following staff of hospital remained on leave for full calendar month and also been given Allowance which is not admissible. The details of which are as under:-

S. No	Name & Designation Employee/ Sh./Smt.	Period	Amount. overpaid (in rupees)	Amt. to be recovered (in rupees)	Remarks
1	SANJUKTA, N.O.	FEB. 2021	4100	4100	The officer remained on E.L. wef 19.01.2021 to 05.03.2021.
Total				4100	

Hence, recovery of Rs.4100/- may be made from the above officer after due verification of facts and figures at the level of HOO/DDO. All other similar cases may also be reviewed on the basis of above observations.

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PARA NO. 03

(Audit Memo No. 03 Dated 14.11.2022)


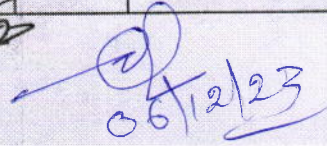
Para-11
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Sub: Non-Disposable of unserviceable items amounting to Rs.89,16,052/-.

GFR 196 stipulates "an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring he items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized."

On the test of the relevant files/records of the condemnation/list supplied by the hospital vide letter dated 11/11/2022, the following items of the approx. value have been lying idle in the various store for disposal:

S. No	Name of Department	Name of the item	Date of purchase	Appx. Qty.	Not serviceable since when	Cost Price (In Rs.)
1.	O.T.	Phawemulification (Legacy) Alcon Model-Alconseries 2000 Legacy System STIL Everest0701398101x (3/N) P/N 2003-0000-503	31.03.2007	1	01.07.2017	2657800
2.		High speed pneumatic Virutamy ALCON S.NO.-0801387501x MODEL	26.03.2008	1	01.03.2019	2563200
3.		Moeller Wedel operating MicroscopeH/R-900 MIS Mollerwedel Germany Moeller wedel Model-Hi-R-900	12.10.2004	1	June,2017	1623052
4.	OPD	Refraction Unit Plantech-(Alfa Surgical Supplier)	30.03.2005	1	07.07.2022	96000
5.		Slit Lamp- Alfa Surgical	28.08.2002	01	09.08.2019	168000
6.		Slit Lamp- Alfa Surgical	04.02.2004	01	09.08.2019	199000

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7.	Special Eye Clinic	AB Scan(Ultrasonic Machine) Accessories Key Board, Video Graphic Printer, Foot Pedal Operator, Probe	31.03.2007	01	04.05.2018	1464000
8.		A Scan Biomedix ECHORULE-2 Monitor and Thermal Printer (Biometry Machine)	01.05.2008	01	17.09.2021	145000
Total						8916052

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

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PARA NO. 04

(Audit Memo No. 04 Dated 15.11.2022)

Subject: - Wrong Pay Fixation

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As per Ministry of Finance, Govt. of India, OM No. 1/1/2008-IC dated 29.01.2009, which reads as – “
In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10 but on test check of the service books, it has been observed that Dr. Anurag Ahuja, CMO(NFSG) was drawing the pay of Rs.42990/- on 01.07.2007 with the G.P. of Rs.8700/- On 01.07.2009, incorrect increment amount was allowed to them while rounding off the calculated increment amount to the next multiple of 10.

As per Department of Expenditure, Ministry of Finance, Govt. Of India Om No. 4-6/2017-IC/E-III(a) dated 28.09.2017 endorsed by Finance(Estb.-III)Department, Govt. Of NCT of Delhi OM No. F.(24)/Fin.(ESTT.-II)/07CPC/2016 dated 24/11/2017, the earlier Level-13 of the Pay Matrix as contained in CCS(RP) Rules-2016 notified on 25.07.2016 and effective from 1st January,2016 has become non-existent ab-initio with the promulgation of the CCS(Revised Pay)(Amendment) Rules,2017. On scrutiny of service book of Dr. Anurag Ahuja, CMO(NFSG), the pay has not been fixed as per the OM dated 28.09.2017. The same may be rectified and re-fixation may be done on the basis of audit observation as under:-

Particulars	Pay fixed after granting annual increment by the Hospital (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)
Pay as on 01-07-2007		42990 + 8700
Pay as on 01/07/2008 after Annual Increment	44550 + 8700	44540 + 8700
Pay as on 01/07/2009 after Annual Increment	46150+8700	46140+ 8700
Pay as on 01/07/2010 after Annual Increment	47800+8700	47790+8700
Pay as on 01/07/2011 after Annual Increment	49500+8700	49490+8700
Pay as on 01/07/2012 after Annual Increment	51250+8700	51240+8700
Pay as on 01/07/2013 after Annual Increment	53050+8700	53040+8700
Pay as on 01/07/2014 after Annual Increment	54910+8700	54900+8700
Pay as on 01/07/2015 after Annual Increment	56820+8700	56810+8700
Pay as on 01/01/2016 in PB-IV(Rs.37400-67000 with Grade Pay Rs.8700)	65520	65510
25% NPA on Basic Pay	16380	16378
DA on NPA@125%	20475	20473

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06/12/2023

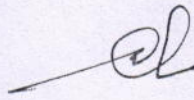
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Pay after multiplication by a fitment factor of 2.57	168386	168361
Sum of Pay +DA on NPA as on 01/01/2016	188861	188834
Level/Cell Corresponding to Grade Pay as per 7 th CPC Pay Matrix	13/17	13/16
Revised pay in Pay Matrix (Either equal to or next higher cell) as on 01/01/2016	190200	191800
Pay as on 01/07/2016 after Annual Increment	195900	197600
Pay as on 01/07/2017 after Annual Increment	201800	203500
Pay as on 01/07/2018 after Annual Increment	215900	209600
Pay as on 01/07/2019 after Annual Increment	215900	215900
Pay as on 01/07/2020 after Annual Increment	215900	215900
Pay as on 01/07/2021 after Annual Increment	215900	215900
Pay as on 01/07/2022 after Annual Increment	215900	215900

Hence above mentioned irregularities in pay fixation in r/o the above officer may be checked and re-fixation may be done after due verification of records and necessary recoveries, if any, may be made from the above said officer under intimation to audit. All such similar cases may be reviewed by the hospital at its own level.




06/12/2023

PARA NO. 05

(Audit Memo. No. 05

Dated: 15.11.2022)

Para-12
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4TC

Sub: Irregularities in Leave Accounts.

Accordingly to Rule 27 of CCS (Leave) Rules, 1972 -Calculation of Earned Leave

(1) Earned leave shall be credited to the leave account of Government servant at the rate of 2½ days for each completed calendar month of service which he is likely to render in a half-year of the calendar year in which he is appointed.

(2)(a) The credit for the half-year in which a Government servant is due to retire or resigns from the service shall be afforded only at the rate of 2½ days per completed calendar month up to the date of retirement or resignation.

(b) When a Government servant is removed or dismissed from service or dies while in service, credit of earned leave shall be allowed at the rate of 2½ days per completed calendar month up to the end of the Calendar month preceding the calendar month in which he is removed or dismissed from service of dies in service.

(3) If a Government servant has availed of extraordinary leave and/or some period of absence has been treated as dies non in a half-year, the credit to be afforded to his leave account at the commencement of the next half-year shall be reduced by 1/10th of the period of such leave and/or dies non subject to maximum of 15 days.

(4) While affording credit of earned leave, fractions of a day be rounded off to the nearest day.

During the test check of Service books provided by the hospital, it is observed that the hospital has not deducted 1/10th of the period of Extraordinary Leave from the leave account of the following official, which is irregular. Detail is given below:-

1)

Ms. Sarika, Staff Nurse	Extraordinary Leave without Medical Grounds (in days)	Extraordinary Leave on Medical Grounds (in days)
-------------------------	---	--

16/11/2022

06/12/2023

3/7
22
21

22.09.2019 to 26.09.2019	5	
07.10.2019	01	
15.10.2019	01	
21.10.2019 to 22.10.2019	02	
30.10.2019	01	
07.11.2019 to 08.11.2019	02	
18.11.2019 to 19.11.2019	01	
20.11.2019 to 23.11.2019	-	04
27.11.2019	01	
29.11.2019	02	
06.12.2019 to 07.12.2019	05	
16.12.2019 to 20.12.2019	06	
26.12.2019 to 31.12.2019		
Total	28	04


The official has taken 32 days Extraordinary Leave till 31.12.2019. However, 15 days Earned Leave and 10 days Half Pay Leave has been credited as on 01.01.2020 instead of 12 days (15-3 i.e. 1/10 of 32 days)

2) Ms. Rekha, Junior Assistant

The official remained on leave on the following dates as per the Attendance Register. But the same has not been deducted in the Leave account of the official maintained by the Hospital.

Year	Dates	Days
April, 2020	01.04.2020	01
	16.04.2020 to 18.04.2020	03
	21.04.2020 to 28.04.2020	08
Total		12

HOO may take necessary steps to correct the Leave account of the above employees and recast the Leave account and recovery, if any due to recasting the Leave account may be made as per Central Civil Services (Leave) Rules and deposited into Govt. account under intimation to audit.


16/11/2022


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ARA NO. 06
(Audit Memo. No. 06)

Date: 16.11.2022)

Sub: LTC Recovery due to overpayment amounting to Rs.18852/-.

As per the Govt. Of NCT of Delhi, Finance(Accounts) Department OM No. F.20/10/2016-AC/104-28 dated 25/02/2016, "In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters/offices/websites of Air-India or Private airlines or through the approved travel agencies viz., M/s Balmer Lawrie & Co. Ltd/ M/s Ashok Tours & Travels Ltd./IRCTC/DTTDC. Booking of tickets through any other agency is not permissible."

During the test check of the LTC bills maintained by the Attarsain Jain Eye & General Hospital, Lawrence Road, Delhi for the Audit period 2020-2022, it has been noticed that the following officer has been sanctioned Rs.18852/- for two persons for self and spouse for travelling New Delhi to Gangtok via Bagdogra by air through Spicejet. The officer has purchased the tickets from Go Airlines (India) Limited C/O BRITANNIA INDUSTRIES LIMITED, A-33, LAWRENCE ROAD INDUSTRIAL AREA, NEW DELHI-110035 which is not admissible. Hence, the entire claim is to be forfeited.

Details of LTC claim is given below:-

Sr. No	Name and Designation Sh./Smt/Ms.	Block year	Bill No. & Date	Destination	Pvt. Mode of Transport	Amount Paid	Amount to be recovered
1	Dr. Rakesh Sawhney, Spl (Aneasthesia)	2018-2021	LTC-9 DT. 07.04.20	Delhi to Gangtok via Bagdogra and back	By Spice Jet By Taxi	16452 2400	18852/-
Total							18852/-

The HOO may arrange to recover the amount of Rs. 18852/- from the officer concerned after due verification of facts and figures and deposit the same in Government account under intimation to the HOO. Further, all similar cases may also be reviewed at the level of HOO.

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6/12/2023

PARA NO. 07
(Audit Memo No. 07 Dated: 16.11.2022)

Sub: Non Production of Records.

The following record has not been produced before audit:

2018-2020:

1. List of Dead Stock/Unserviceable Stock
2. List of Idle store
3. File/ Record related to annual maintenance contract of:
 - (i) Photocopier Machines
 - (ii) Computers and Printers
 - (iii) Intercom Systems
 - (iv) Machine & Equipments
4. Documentary proof towards compliance of terms & conditions in the agreement of Security services during the audit period
5. Register of local purchase of medical/surgical items
6. Details of expiry medicines and other general consumables
7. Details of printing of stationery etc.
8. No objection certificate from Delhi Fire Service
9. Certificate from Delhi Fire Service
10. Certificate from Delhi Jal Board for installation & proper functioning of Rain Harvesting System and proof of getting rebate @15% thereof.

2020-2022:

1. Physical verification report of Central Drugs, Surgical Consumables, Machinery & Equipment Store & General Stores
2. Expenditure incurred on procurement of drugs, surgical consumables & Machinery & Equipments from CPA & Non-CPA
3. Details of machinery & equipments installed in various department of hospital in the prescribed format
4. Records pertain to Printing, Stationery & Citizen Charter

HOO may get the above said record traced or maintained and produce the same to the next audit.

GP
06/12/2023

GP
16/11/2022
(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

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(PART-II)
Current Report (2022-23)


06/12/2023

Part-II

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Current Audit Report (2022-23)

PARA No. 01

Audit Memo No. 01

Dated: 30.11.2023

Sub: Avoidable expenditure on accounts of fixed charges in electricity bills amounting to Rs. 122000/-.

Scrutiny of electricity bills of hospital revealed that the Hospital is having a sanctioned load of 90 KVA for the electricity connection from Tata Power Delhi Distribution Ltd., who is charging Rs. 250 per month per KV as fixed charges in the electricity bills. However, maximum demand indicator has ranged up to 66 KVA during the last year, which shows that a contract demand should have been modified as per notification number F.17(85)/Engg.DERC/15-16/Part file-2/5178 of DERC dated 01.04.2016. A much lower contract demand would have been sufficient to meet the requirement of the hospital.

Further, TPDDL in its notification No. 2017199217 dated 15.04.2018 reduced the sanction load 90 to 68 KW and intimate to Hospital to submit the application cum consent by them but the hospital after the lapse of 5 years had not taken any action to reduce the sanction load to 68 KVA which is a serious lapse on the part of hospital.

The hospital may also review its contract demand with respect of maximum demand indicator (MDI). The details are given in the table:

Sr. No.	Period	Contract Demand	Maximum demand	Difference in contract demand	Fixed charges paid per KV	Avoidable amount of fixed charges
1	April 2022	90	44	46	250	11500
2	May 2022	90	54	36	250	9000
3	Jun 2022	90	68	22	250	5500
4	July 2022	90	69	21	250	5250
5	August 2022	90	62	28	250	7000
6	September 2022	90	53	37	250	9250
7	October 2022	90	53	37	250	9250
8	November 2022	90	44	46	250	11500
9	December 2022	90	24	66	250	16500

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10	January 2022	90	34	56	250	14000
11	February 2022	90	51	39	250	9750
12	March 2022	90	36	54	250	13500
TOTAL						122000

The entire excess amount of Rs. 122000/- needs to be recovered after due verification of facts & figures & needs to be deposited in Govt. Account under intimation to Audit.


06/12/2023

Sub.- Short recovery of UTGEIS amounting to Rs. 9600/-.

UTGEIS is one of the savings with a secure plan for all groups of government employees. The scheme is mandatory and if an employee dies in service, the amount of insurance coverage provided to the nominee of the employee. The rate of contribution for Group level 1 to 5 is Rs. 30/- per month, level 6 to 9 is Rs. 60/- per month and level 10 and above is Rs. 120/- per month.

Scrutiny of the PBR of employees of Hospital for the year 2022-23 revealed that deduction in respect of UTGEIS was not done as per the prescribed rate.

Details of short recovery towards UTGEIS (2022-23)

Sr. no.	Name	Amount actually deducted @ Rs. 30/-	Amount to be deducted @ Rs. 60/-	Difference of amount to be recovered	Total
1	Manjeet Ahlawat, Nursing Officer	30	60	30*20	600
2	Neelam Singh, pharmacist	30	60	30*20	600
3	Pooja Nagpal, Nursing Officer	30	60	30*20	600
4	Madhu Bala, Nursing Officer	30	60	30*20	600
5	Anita Nursing Officer	30	60	30*20	600
6	Saroj Mawar, Nursing Officer	30	60	30*20	600
7	Sarla Dalal, Nursing Officer	30	60	30*20	600
8	Sarika, Nursing Officer	30	60	30*20	600
9	Renuka Angelo, Nursing Officer	30	60	30*20	600
10	Angana Yadav, Nursing Officer	30	60	30*20	600
11	Ankur Gupta, Nursing Officer	30	60	30*20	600
12	Sangeeta, Nursing Officer	30	60	30*20	600
13	Parmila, Nursing Officer	30	60	30*20	600
14	Taslim Arif, Pharmacist	30	60	30*20	600
15	Shelly Chahal	30	60	30*20	600
16	Nandini Kumari	30	60	30*20	600
Total					9600/-

The entire excess amount of Rs. 9600/- needs to be recovered after due verification of facts & figures & needs to be deposited in Govt. Account and other similar cases may also be reviewed under intimation to the audit.

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06/12/2023

Sub.- Non-Disposable of unserviceable items amounting to Rs. 2.8 cr. and Un-accounted items lying in store.**A) Non-Disposable of unserviceable items.**

GFR 196 stipulates “an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.”

On scrutiny of the relevant files/records of the condemnation/list supplied by the hospital, the following items of the approx, value have been lying idle in the various store for disposal:

S. No.	Name of Department	Name of the items	Date of purchase	Approx Qty.	Not serviceable since when	Amount (in Rs.)
1.	OT	Pulse oxymeter Masimo A07593RAD9	01.06.2005	1	01.04.2017	73000/-
2.		Vital Sign Monitor(Patient Monitor) PM9000-1915	22.11.2001	1	07.02.2018	166192/-
3.		Vital Sign Monitor(Patient Monitor) PM9000-1916	22.11.2001	1	25.04.2017	166192/-
4.		Vital Sign Monitor MEC-5098	30.10.2002	1	01.07.2015	155570
5.		Vital Sign Monitor M6 ASTER 258002074	09.04.2011	1	22.04.2017	110775
6.		Dedicated high speed pneumatic vitrectomy unit Make-Alcon Model Accuras 400 VS, Sr. No. 080138750	22.05.2008	1	01.07.2017	2563200
7.		Legacy Phacomachine Sr. No. 0707139810X Make Alcon	14.05.2007	1	01.07.2017	2657800
8.		Moller Wedel Microscope Model H1-R-900 Sr. No. 782	12.10.2004	1	04.06.2017	1623052
9.	Special Clinic	AB Scan	31.03.2007	1	04.05.2018	1407692
10.		A Scan Biometer	06.06.2008	1	17.09.2021	14500000
11.		Humphery Field Analyzer	18.02.2008	1	17.09.2021	1285695
12.		Visucam Fundus Camera	26.09.2008	1	14.10.2019	633832
13.	Eye ward	Ultra Sonic Nebulizer Antek/Kare medical turkey model No. 906	17.02.2011	1	April 2022	89000
14.	Eye	Indirect ophthalmoscope with wire	05.02.2011	1	19.07.2019	34000

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	OPD	Sr. No. 180111188				
15		Slit Lamp Sr. No. 3040210	15.11.2002	1	06.08.2019	50000
16		Slit Lamp	15.11.2002	1	06.08.2019	50000
17	Injecti on room	Ultra sonic nebulizer Antek/Kare medical turkey model no. 906	07.02.2011	1	April 2022	89000
18	ECG Room	ECG Machine(Schiller) 8017376	13.02.2011	1	09.01.2014	208000
19	Labora tory Room	Semi-BiochemAutoanalyzer (ERBA) CHEM 5 Plus V2 Model ECS + V2 Sr. No. 070332	30.03.2007	1	20.07.2010	175500
20		Haemoanalyzer M No. Biopro-19 with ESR Analyzer PMS Protonic	01.03.2008	1	26.11.2014	371280
21		Urilyzer M No. OD X Sr. No. 90100H0594	11.11.2009	1	Since long	39000
22		Hot air oven (Oven Universal memmert type)	03.04.2010	1	19.11.2022	36563
23		Dry bath Model –Med India Sr. No. 188	03.04.2010	1	Nov 2014	38850
24		Floride Ion meter	03.04.2010	1	Since long	450500
25		Centrifuge Sr. No. HFLC-8993(remi)	12.09.2012	1	07.03.2018	7140
26		Haemoanalyzer Nihon Kohden model-MEK6420P	20.11.2015	1	09.01.2017	73290
27	Refra. room	Lenso meter Topco manual	25.02.2004	1	Since long	74500
28		Trial set (3 Set)	06.11.2001	1	Since long	9000
Total						28038623

B) Un-accounted items lying in store:

The following two items given below were procured but no entries were made in the stock register which is a serious lapse on the part of the Department:

S. No.	Name of Department	Name of the items	Date of purchase	Approx Qty.	Not serviceable since when	Amount (in Rs.)
1	OT	Whirlpool Sr. No. INCOO1904788 Model WRDK106H21	No record available in store register			
2	MS Office (Establihsment)	Whirlpool(165 litre) Sr. No. 67539244586	No record available in store register			

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

Sub.:- Excess payment towards reimbursement of Office bag/ladies Purse to Dr. Vatsala Aggarwal, M.S amounting to Rs. 3500/-

As per DOPT Circular No. D-21013/4/2012-Ad-II dated 15.05.2012 regarding revision of monetary ceiling for purchase/reimbursement of briefcase/official bag/ladies purses.

Considering the prevailing market rates and increasing prices of the consumer goods. The competent authority has decided to revise the monetary ceiling for purchase/reimbursement of briefcase/official bag/ladies purses as under:

S. No.	Level of Officer	Old Rates (in Rs.)	Revised Rates (in Rs.)
1	Secretary/Special Secretary or equivalent	6500/-	10000/-
2	Additional Secretary or Equivalent	5500/-	8000/-
3	Joint Secretary or equivalent	4500/-	6500/-
4	Director/Deputy Secretary or equivalent	3400/-	5000/-
5	Under Secretary/Pr. Private Secretary or Equivalent	2400/-	4000/-
6	Section Officer/Private Secretary or Equivalent	2400/-	4000/-
7	Assistant/PA or Equivalent	2000/-	3500/-

The entitled officer/officers can purchase briefcase/office bags/ladies purses of their own choice from any private/public outlet. However, reimbursement shall be restricted to the above mentioned ceiling limits.

Test check of the record pertains to Hospital reveals that Rs. 10000/- were reimbursed to **Dr. Vatsala Aggarwal, M.S** towards cost of Ladies purse, which is irregular. The hospital authority may **recover the excess amount of Rs. 3500/-** under intimation to audit and other similar cases may also be reviewed at the level of Head of Office.

CG/12/2023

PARA No. 05

Audit Memo No. 08

Dated: 05.12.2023

Sub.- Irregularities in outsourcing of House-keeping/Sanitation services & excess payment amounts to Rs. 41,791/-& UN-countable revenue loss due to undue favour to service provider(M/s Frieind Detective Security services.

Ref.- Bid /RA/PR Number: GeM/2021B/1624589

Test check of the record reveals that Hospital Authority had outsourced 04 nos. of housekeeping/sanitation workers from M/s Friend Detective Security Services through GeM platform along- with materials(Machinery & consumables) vide work-order no. F-1(33)/2021-22/Sanitation/Estt./ASJH/1190 dated 09th Dec.2021 for the period of 24 months(16.12.2021 to 15.12.2023). Accordingly an agreement dated 14th Dec. 2021 was signed between both parties i.e. Hospital-Authority & Service-Provider. Ongoing through the record various irregularities such as violation/breech of terms and conditions of agreement i.e.Absenteeism/Under deployed, Non supply of cleaning material(Machinery & consumables), delay in payment of wages to workers & deduction from wages of workers without any justification including excess payment amounts to RS. 41,797/-as-well-as uncountable revenue loss due to non clarity of penalty clause in Bid/Agreement had been noticed, as details given below:-

(A) Violation/Breech of terms & conditions of Agreement

(1) Non supply of cleaning materials(Machinery & Consumables

Sl. no.03 of clause 5.2 of Service-Provider Obligations of Agreement of GeM Portal provides that—‘Service Provider had to provide 10 Nos. of Machinery & 58 Nos. of Consumables along- with services.’ Hospital Authority had not furnish the details of machinery & consumables provided by Service- Provider. However scrutiny of the record reveals that only few consumable items were provided by service provider in the month of May, July & August 2022, which is breech of terms & conditions of agreement & attracts a penalty of Rs. 5,000/- per day as per sl. No. 11 of clause 6 of agreement.

(2) Absenteeism/Under Deployed staff & Excess Payment amounts to Rs. 41,797/-

Sl. No. 8 of clause-6 of agreement clearly stipulates & Authorized Hospital Authority for imposing penalty @ Rs. 1000/- per instance in case of Absenteeism/Under deployed. But in-spite of imposing penalty hospital authority had made excess payment to service provider amounts to Rs.41,797/- as details given below:-

Period	No. Of absenteeism (Days)	Excss payment to service provider (in Rs.)	Penalty & Rs. 1000/- per instance (In Rs.)	Total penalty (In Rs.)
05/2022	05	3,565/-*	5,000/-	8,565/-

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06/2022	02	--	2,000/-	2,000/-
08/2022	02	--	2,000/-	2,000/-
09/2022	02	--	2,000/-	2,000/-
10/2022	09	--	9,000/-	9,000/-
11/2022	07	--	7,000/-	7,000/-
12/2022	03	2,226/-**	3,000/-	5,226/-
01/2023	06	--	6,000/-	6,000/-
Total		5,791/-	36,000/-	41,791/-

* 05 days excess payment (18536.08/26)*5

** 03 days excess payment(19287.74/26)*3

(B) Non compliance of statutory Obligation(wages ct 1936)

(1) Delay in payment of wages

Clause 5(2) of wages Act 1936 stipulates that:-

Any person employed or in railway, factory or (industrial or other establishment) paid upon or in which one thousand persons are employed, shall be paid before the expiry of seventh day after the last day of wages period ,in which the wages are payable.

Test check of the record reveals that M/s Friend Detective Security Services had 155-302 workers in his establishment, as per EPF challan/ schedule. Accordingly wages needs to be paid to it'sworkers upto 07th of subsequent month. But Service Provider had paid wages frequently delay i.e. 01 to 14 days. & Hospital Authority had released payments without imposing any penalty for delay, **AS NO PENALTY CLAUSE FOR DELAY PAYMENT IS INCORPORATEED IN BID DOCUMENT & AGREEMENT.** Hence actual revenue loss due to non-imposing penalty for delay payment could not ascertained. A few instances are:-

Period of wages	Due date	Actual date of disbursement	Delay (No. days)	Of	Penalty (In Rs)
03/2022	07.04.2022	11.04.22 & 14.04.22	04 & 07		It could not ascertained, AS NO PENALTY CLAUSE FOR DELAY PAYMENT IS INCORPORATEED IN BID DOCUMENT & AGREEMENT
05/2022	07.06.2022	18.06.22	11		
06/2022	07.07.2022	19.07.22	12		
07/2022	07.08.2022	10.08.22	03		
08/2022	07.09.2022	13.09.22	06		
09/2022	07.10.2022	21.10.22	14		
10/2022	07.11.2022	15.11.22	08		
11/2022	07.12.2022	08.12.22	01		
12/2022	07.01.2023	12.01.23	05		
01/2023	07.02.2023	13.02.23	06		

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(2) Unjustified Deduction amounts to Rs. 14,430/- out of wages

Service Provider had recovered Rs. 14,430/-out of wages for the month of August.2022 without any justification(giving remark total recovery-January 2022) as details given below:-

Name of worker	Amt. Recovered (In Rs.)
Ajay	4,392/-
Akash	4,392/-
Mukesh	4,392/-
Anita Rani	1,254/-
Total	14,430/-

However Hospital Authority had released payment to Service provider without any deduction & knowing the facts about recovery for the month of January 2022, while payment of January -2022 is made by Hospital Authority vide Order No. F-1(33)/2021-22/sanitation/Estt./ASJH/1467-71 dated 0rd March 2022 & subsequent Sanction Order No. F-1(33)/2021-22/sanitation/Estt./ASJH/1480-83 dated 0rd March 2022.

The entire excess payment made to Service-Provider i.e. Rs. 41,791/- as-well-as penalty for breech of terms&conditions i.e. Rs. 5,000/- per day for Non Supply of Cleaning Material(Machinery & Consumables) be calculated & needs to be recovered from Service-Provider after due verification & deposit the same in Govt. Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of HOO & recovery/excess payment (if any detected) needs to be recovered & deposited in Govt. Accounts after due verification under intimation to Audit



Sub:- Recovery of Income Tax amounting to Rs. 48122/- towards wrong calculation of HRA.

On scrutiny of the record pertains to Income Tax i.e. Form-16 along with Calculation sheets & PBRs of **Attar Sain Jain Eye & General Hospital, Lawrence Road, Delhi** for the audit period 2022-2023 reveals that the Income Tax in r/o the following officers/officials have not been deducted as per norms., resulting which, short deduction of income tax amounting to **Rs. 48122/-** has been noticed, as details given below:-

Rate of Income Tax for Financial Year 2022-2023 (Under Old Regime)

Income Range	Tax to be paid (Less Than 60 Years Old)
Income up to 2.5 Lakh	No tax
Income from 2.5 Lakh – 5 Lakh	5% of income above Rs 2.5 lakhs
Income from 5 Lakh – 10 Lakh	Rs 12,500+ 20% of income above Rs 5 lakhs
Above 10 Lakh	Rs 1,12,500+ 30% of income above Rs 10 lakhs

1. Dr Pankaj Sharma, SPL (Under OLD Regime)

	As per Form16	Correct Calculation
Gross Income	4607726	4607726
Less Rebate of House Rent allowance under section 10	95414	91174
Other Income	0	0
Less Standard Deduction	50000	50000
Academic/Annual Allowance	27000	27000
Gross Total Income	4435312	4439552
Less Deductions under Section 80C	200000	200000
Less Deductions under Section 80D	12000	12000
80CCD(2) NPS Govt. Contribution	478648	478648
Aggregate deduction under Chapter 6-A	628648	628648
Total Taxable Income	3756660	3760904
Tax due	939498	940771
Education Cess@4%	37580	37631
Net tax payable	977078	978402
Tax Deducted at Source	930280	930280
Short Recovery	46798*	48122

*Due shown as per Form 16 tax payable 46798/-. Hence it is assumed that recoverable amount would be Total Tax Payable – Total Tax Deducted at source (978402-930280 = 48122)

[Signature]
06/12/2023

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The entire amount of short deduction of Income Tax i.e. Rs. 48122/- needs to be recovered from concerned officer after due verification of facts and figures and needs to be deposited in Govt. Account under intimation to audit. Similar type of cases may also be reviewed at the level of HOO and appropriate action may be taken accordingly.


06/12/2022

Sub.- Irregularities in outsourcing of services- Nursing orderlies & Security Services - Excess payment amounts to Rs.17,300/-(Rs.4300 +13000).

Test check of the record reveals that Hospital Authority had outsourced 07 nos. of Nursing orderlies from M/s GA Digital Web Word Private Ltd. & 8 Nos. Of Security Guards From M/s 4050 Ravi Raj Singh Security Agency through GeM platform vide work-order no. F-1(71)/2021/Estt./ASJH/1189 dated 09th Dec.2021 & F-ASJH-0017/1/2018-EB-ASJEGH/1242 dated 21st Dec.2021 for the period of 24 months 21.12.2021 to 20.12.2023 & 01.01.2022 to 31.12.2023 respectively. Accordingly agreement(s) were signed between both parties i.e. Hospital-Authority & Service-Provider(s). Ongoing through the record various irregularities such as violation/breech of terms and conditions of agreement i.e. Absenteeism/Under deployed, non compliance fo Statutory requirements, delay in payment of wages to workers & non supply of uniform excess payment amounts to RS. 17300/- had been noticed, as details given below:-

(A) Irregularities in outsourcing of services- Nursing orderlies & Excess payment amounts to Rs.4,300/-

(1) Non compliance of statutory Obligation(wages ct 1936)

Delay in payment of wages

Clause 5(2) of wages Act 1936 stipulates that:-

Any person employed or in railway, factory or (industrial or other establishment) paid upon or in which one thousand persons are employed, shall be paid before the expiry of seventh day after the last day of wages period ,in which the wages are payable.

Test check of the record reveals that M/s GA Digital Web Word Private Ltd. paid wages frequently delay i.e. 01 to 16 days. (Wages needs to be paid to it's workers upto 07th of subsequent month).& Hospital Authority had released payments without imposing any penalty for delay, while penalty clause available in agreement. Sl. No.-6 Of Clause-7 of agreement Sl. No. 8 of clause-6 of agreement clearly stipulates & Authorized Hospital Authority for imposing penalty @ Rs. 100/- per day for each instance in case of delay payment. But in-spite of imposing penalty hospital authority had made excess payment to service provider amounts to Rs. 4300/- as details given below:-

Period of wages	Due date	Actual date of disbursement	Delay (No. Of days)	Penalty @ Rs. 100/- per day (In Rs.)
04/2022	07.04.2022	08.04.22	01	100/-
05/2022	07.06.2022	23.06.22	16	1,600/-
06/2022	07.07.2022	08.07.22	01	100/-
07/2022	07.08.2022	12.08.22	05	500/-
08/2022	07.09.2022	14.09.22	07	700/-
09/2022	07.10.2022	20.10.22	13	1,300/-
Total				4,300/-

* Above figure is on the basis of test check only.

[Handwritten Signature]
06/12/2023

(6) (5)

(2) Violation/Breech of terms & conditions of Agreement (Non supply of uniform

- Sl. no.11 of 3.2(Service Provider Obligation) also stipulates that – ‘The Service-Provider shall provide minimum of two sets each of Summer & Winter Uniform to its personnel at its own cost in April & October each year’ which is also ignored by Service-Provider & Hospital Authority.

(B) Irregularities in outsourcing of services- Security Services & Excess payment amounts to Rs. 13000/-.

(1) Non compliance of statutory Obligation(wages ct 1936)
Delay in payment of wages

Clause 5(2) of wages Act 1936 stipulates that:-

Any person employed or in railway, factory or (industrial or other establishment) paid upon or in which one thousand persons are employed, shall be paid before the expiry of seventh day after the last day of wages period ,in which the wages are payable.

Test check of the record reveals that M/s M/s 4050 Ravi Raj Singh Security Agency paid wages f delay i.e. 02 to 11 days. (Wages needs to be paid to it’s workers upto 07th of subsequent month).& Hospital Authority had released payments without imposing any penalty for delay, while penalty clause available in agreement. Sl. No.-7 Of Clause-7 of agreement Sl. No. 8 of clause-6 of agreement clearly stipulates & Authorized Hospital Authority for imposing penalty @ Rs. 1000/- per instance in case of delay payment & deposit of EPF/ESI. But in-spite of imposing penalty hospital authority had made excess payment to service provider amounts to Rs.13,000/- as details given below:-

Period of wages	Due date	Actual date of disbursement	Delay (No. Of days)	Penalty @ Rs. 1000/- per day (In Rs.)
06/2022	07.07.2022	09.07.22	02	2,000/-
12/2022	07.01.2023	18.01.23	11	11,000/-
Total				13000/-

* Above figure is on the basis of test check only

a) Violation/Breech of terms & conditions of Agreement (Non supply of uniform)

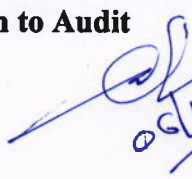
- Sl. no.11 of 3.2(Service Provider Obligation) also stipulates that – ‘The Service-Provider shall provide minimum of two sets each of Summer & Winter Uniform to its personnel at its own cost in April & October each year’ which is also ignored by Service-Provider & Hospital Authority.

Apart from above, both of Service providers had not provided substitutes for Absenteeism/Short Deployment frequently. Revenue -Loss due to non imposition of penalty could not be ascertained, as NO PENALTY CLAUSE INCORPORATED IN BID DOCUMENT 7& AGREEMENT.


06/12/2023

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The entire excess payment made to Service-Provider i.e. Rs. 17300/- needs to be recovered from Service-Provider after due verification & deposit the same in Govt. Accounts & also ensure compliance of Statutory compliance under intimation to Audit
Similar type of cases also needs to be reviewed at the level of HOO & recovery/excess payment (if any detected) needs to be recovered & deposited in Govt. Accounts after due verification under intimation to Audit


06/12/2023

Letter dated 28.11.2023

Sub:- Non verification of Remittance.

Rule 6(1) of Receipt & Payment Rules- All money received by or tendered to Government officer as accounting revenue or receipt of dues of Government shall without any delay be paid in full into the accredited Bank for inclusion in Government Account.

During test check of Cash Book as well as challan file challans are selected for verification from PAO-9 on random basis through DDO, Attar Sain Hospital on 28.11.2023. The remittance is not got verified till date i.e. 06.12.2023(last date of audit period), which is a serious lapse on the part of Hospital Authority. Challans are given below:

S.No.	Challan No.	Date	Amount (Rs.)	Head Of Accounts
1.	154	04.07.2022	8600/-	0070
2.	155	15.07.2022	30000/-	0210
3.	157	29.03.2023	30000/-	0210

Due to non verification of remittance, Audit could not ascertain whether such remittances are remitted in accredited Bank for inclusion in Govt. Account or not?

Hospital Authority may take sincere efforts to got remittance verified and ensure such remittance are remitted in accredited Bank for inclusion in Govt. Account or not?

06/12/2023

**(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**