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

Sub:- Audit Report of Dr. Baba Saheb Ambedkar Hospital, Delhi for the period 2021-22

INTRODUCTION:-

The I.A.R on the accounts of Dr. Baba Saheb Ambedkar Hospital, Delhi for the period 2021-22 was conducted by the field Audit party No. XVII comprising of Sh. Chander Mohan, IAO Mrs. Mithlesh Pandey AAO The Audit was conducted during the period from 02.12.2022 to 16.12.2022.

AIMS AND OBJECTIVES:-

Dr. Baba Saheb Ambedkar Hospital, Govt. of NCT of Delhi, Sector 6, Rohini, Delhi-110085 for the financial year 2021-22 is 500 bedded hospital headed by Medical Superintendent who is assisted by a team of Doctors, nursing staff, paramedical staff and administrative staff as well. The hospital has been providing General OPD and Medical Care, specialized services such as Medical Surgery, ENT paediatrics, Orthopedic Gynea, Dental and Skin etc.

POST	NAME OF THE OFFICER	PERIOD
HOD	Dr. Navneet Kumar Goel, Medical Director	1.4.2021 to 31.3.22
HOO	Dr. G P Kaushal, AMS(A)	1.4.2021 to 31.3.22
DDO	Sh. A S Rawat	1.4.2021 to 31.3.22
Cashier	Sh. Suresh Kumar, Sr Asstt	1.4.2021 to 31.3.22



Budget Allocation & Expenditure for the year 2019-21

(Amount in Rs.)

Financial Year	Budget		Expenditure	
	Revenue	Capital	Revenue	Capital
2021-22	2123800000	49300000	2112800595	38128778

Statutory Audit:-

The Statutory audit of the Dr. Baba Saheb Ambedkar Hospital, Delhi was conducted by AG (Audit), Delhi upto 2020-21

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Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	483	388	95
2	Group B	43	21	22
3	Group C	765	629	136

Maintenance of Records:-

The maintenance of records of Dr. Baba Saheb Ambedkar Hospital, Delhi for the period 2021-22 was found satisfactory subject to observations made in current audit report and in test audit note.

(A) Old Audit report :- There were 42 audit para's with recovery of Rs. 304233/- outstanding in the previous audit report in r/o Dr. Baba Saheb Ambedkar Hospital, Delhi has submitted replies to the paras on basis of which 07 paras fully and 02 paras have been partially settled. The remaining para's have been incorporated with current audit report as part-I (old audit report)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2000-03	1	NIL	NIL	1 (4)
2	2003-08	403	NIL	NIL	4 (8,9,14,17)
3	2008-09	3	NIL	NIL	3 (1,8,9)
4	2009-12	5	01	12	4 (2,4,5,10)
5	2012-13	4	01	2	3 (4,5,7)
6	2013-15	4	01	3	3 (1,2,6)
7	2016-17	5	01	2	4 (5,6,7,9)
8	2017-18	5	01	1	4 (2,3,5,7)
9	2018-19	5	03 (2 full & 1 partial)	3,5 (fully) & 8(a) Partially	3 (4,6,8)
10	2019-21	6	01 (partial)	1	6 (1,2,3,4,5, 6)
	Total	4241	7 fully and 2 partially settled		35

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(B) Details of Old Recovery:-

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
1	2003-08	19971	02	0	19971
2	2009-12	1900	12	1900	0
3	2012-13	2427	2	2427	0
4	2012-13	118109	17	0	118109
5	2013-15	2832	3	2832	0
6	2016-17	2500	2	2500	0
7	2016-17	63483	6	0	63483
8	2017-18	4752	1	4752	0
9	2017-18	16426	7	0	16426
10	2019-21	54090	1	9900	44190
11	2019-21	9319	4	0	9319
12	2019-21	8424	5	0	8424
	Total	304233		24311	279922

Current Audit Report:-

During the course of audit 18 observation memos & 22 record memos have been issued. The deptt has not shown compliance of any observation memo. Accordingly, 18 observation memos & 22 record memos have been converted into converted into ¹¹ paras & ⁰⁷ TANs
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Details of Current Recovery (Audit period 2021-22):- 516643/-


S.No.	Audit Memo No.	date	Description	Recovery Raised	Sett led on the spot	Remaining Recovery
1	4	09.12.2022	Short deduction of UTGEIS amounting to Rs. 11970	11970	0	11970
2	9	13.12.2022	Recovery of Licence Fee of Rs. 10780/-	10780	0	10780
3	15	15.12.2022	Over payment of TA, Nursing Allowance & Dress Allowance - Recovery of Rs. 288211/-	288211	0	288211


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4	17	16.12. 2022	Recovery of special pay allowance amounting to Rs. 57470	57470	0	57470
5	18	16.12. 2022	Overpayment of TA & Patient Care allowance of Rs. 148212	148212	0	148212
			TOTAL	516643	0	516643

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The internal audit report has been prepared on the basis of information furnished and made available by the Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi for the period 2021-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(MITHLESH PANDEY)
 AAO


(CHANDER MOHAN)
 IAO, Audit Party No.XVII

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PART I

OLD AUDIT REPORT

2000-2021

Department :Health & Family Welfare							
Sub department:Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi (3124/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2000	2003	4		Transport allowance	0	0
2	2003	2008	8		Income Tax	0	19971
3	2003	2008	9		Loss of Rs. 284541/- due to wrong decision on account of House Keeping Services	0	0
4	2003	2008	14		Irregularities in maintaining record of consumption of consumable items	0	0
5	2003	2008	17		Irregularities in the stock of main store (Medicines)	0	0
6	2008	2009	1		Non commissioning of Medical Gas Pipeline.	0	0
7	2008	2009	8		Reg. condemnation/disposal of unserviceable equipments.	0	0
8	2008	2009	9		Reg. records pertain to contractual services.	0	0

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9	2009	2012	2	Irregularities in purchase of imported machines/equipments through EPC	0	0	
10	2009	2012	4	Irregularity in House Keeping Service tender	0	0	
11	2009	2012	5	Irregular award of agreement of local purchase	0	0	
12	2009	2012	10	Unserviceable Stock amounting to Rs. 41,64,993/-	0	0	
	2009	2012	12	DGHS Subscription - Recovery of Rs. 5300/-	0	1900	fully settled
	2012	2013	2	Income Tax Recovery of Rs. 193049/-	0	2427	fully settled
13	2012	2013	4	Security Services	0	0	
14	2012	2013	5	Imprest Money	0	0	
15	2012	2013	7	Non deduction under clause no. 7 of offer letter equivalent to one month salary	0	118109	

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16	2013	2015	1		Non disposal of unserviceable/condemned items/equipments amounting to Rs. 110.16 Lakh	0	0	
17	2013	2015	2		Re-fixation of pay of staff nurses	0	0	
	2013	2015	3	1	(A) Recovery of Rs. 2832/- on account of purchase at risk cost of CPA	0	2832	fully settled
18	2013	2015	6		Repair of Hematological Analyzer (Medonic) installed in pathology department	0	0	
	2016	2017	2		Recovery of Rs. 2500/- from the hospital staff towards over reimbursement of Medical Claim	0	2500	fully settled
	2016	2017	4		Non adjustment of outstanding AC Bills amounting to Rs. 3,15,39,820/-	0	0	already settled

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				Dependency status for the purpose of Medical coverage/LTC - revised Income limit			
19	2016	2017	5		0	0	
				Recovery of Rs. 63483/- from hospital staff towards Income Tax			
20	2016	2017	6		0	63483	
				Accumulation of unserviceable stores amounting to Rs. 56,07,500/-			
21	2016	2017	7		0	0	
				Non production of Records			
22	2016	2017	9		0	0	
				Non imposition of penalty on the supplier			
	2017	2018	1		0	4752	fully settled
				Non availability of essential drugs			
23	2017	2018	2		0	0	
				Wastage of blood units			
24	2017	2018	3		0	0	
				Excess of expenditure over allotted budget			
25	2017	2018	5		0	0	
				Recovery of short deduction of license fee amounting to Rs. 1,79,975/-			
26	2017	2018	7		0	16426	

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	2017	2018	8	Non production of Record (NPR)	0	0	already settled in report 2018-21
	2018	2019	1	Non settlement of Advances	0	0	already settled in report 2018-21
	2018	2019	2	Overpayment of Transport Allowance	0	19332	already settled in report 2018-21
	2018	2019	3	Non functioning of equipments in Main OT	0	0	fully settled
27	2018	2019	4	Payment pendency of HPMC Kiosk Allotment	0	0	
	2018	2019	5	Stock of waste X-Ray Films	0	0	fully settled
28	2018	2019	6	Accumulation of unserviceable stores amounting to Rs. 2325610/-	0	0	
	2018	2019	7	Non revalidation of FDR/Bank Guarantees	0	0	already settled in report 2018-21
29	2018	2019	8	Stock Register of ECG Deptt.	0	0	partially settled
30	2019	2021	1	recovery of license fee	0	54090	partially settled

31	2019	2021	2	non refund/renewal of performance guarantee /EMD lying	0	0
32	2019	2021	3	non settlement of advances amounting to rs. 41196709	0	0
33	2019	2021	4	overpayment of salary of Rs. 9319 in r/o CCL beyond 365 days	0	9319
34	2019	2021	5	overpyament of Transport allowances amounting to Rs. 8424/- duiring the leave for full calender month	0	8424
35	2019	2021	6	Non production of Records	0	0

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PART - I (Old Audit Report)
2003-2008

Para No. 01

Sub: Unrecoverable Stock (JWHN & Furniture Item)

In course of visit to the Hospital it was observed that number of articles are unrecoverable with the Hospital, which is irregular. Efforts should be made to contain these articles with the approval of Competent authority. Information to Audit.

2000-2003

Para 01
 Para 02

Reference Memo No. F dated 22/9/03 and 23/9/03
 The following details of the staff of this hospital for the period 1/1/02 to 31/3/02 are furnished for your information. The following details are furnished to you for your information where the period of leave exceeds 30 days.

Name of the Staff	Period of Leave	Rate of Tol. Allow.	Month Not admissible	Total
M.L. 31/8/02 to 31/12/02		@ 100/-	1/02	Rs. 100/-
M.L. 26/2/01 to 25/1/02 (Total 31 days)		@ 100/-	1/02	Rs. 100/-
M.L. 19/12/01 to 18/1/02 (Total 30 days)		@ 100/-	1/02	Rs. 100/-
M.L. 27/10/02 to 27/10/02 (Total 1 days)		@ 500/-	1/02	Rs. 500/-
M.L. 18/1/02 to 29/3/02 (135 days) E.L. 30/3/02 to 31/3/02 (2 days) : 37 days		@ 500/-	1/02, 3/02, 4/02, 5/02	Rs. 3200/-
Total				Rs. 4600/-

The recovery of the above officials may please be made after due verification from the records under intimation to Audit. All other such cases may also be reviewed accordingly.

Para No. 02
 Para No. 02

2003-2008

CURRENT REPORT

Para No. Income Tax
 (Audit Memo No.5 Dated:03.07.2008 & Memo No. 9 dated 10.07.2008)

Test check of computation of Income Tax for the year 2005-06, 2006-07 and 2007-08 revealed that the element of DA has not included as salary for the purpose of allowing Deductions u/s 10 of Income Tax Act, 1961 in account of FIRA/Rent paid. A few of the cases are given hereunder where short recovery of Income Tax was calculated due to not taking DA as part of salary:-

Name of the office/official	FIRA Rebate allowed	FIRA rebate as per audit	Favourable Income	Taxable Income as per audit	Tax Paid	Tax to be paid as per audit	Recovery/ (Deficit)
Dr. Smitesh Kanchhi, MO	32377	28256	208146	212264	26200	17803	(2397)
Dr. Vineeta Gupta, MO	47492	42590	220430	231374	27800	18134	(4969)
Dr. Meera Malik, MI	35772	30503	1700	267520	29580	27700	(1820)
Ms. Anita Rani, S/R	28995	25948	1000	152371	1590	2015	515
Ms. Urmila Tikloo, S/N	35475	33150	1000	147437	1833	1268	235

*Revised Form 16 needs to be issued

2. In the case of Dr. Meenakshi Sidhan, B/10, a total of Rs.642532/- was taken in calculation sheet of 2006-07 whereas as per total of PBR it should have been Rs.648947/- and as such the tax liability of the officer should have been Rs.108635 instead of Rs.106671/-. Recovery of balance of Rs.19964/- needs to be made from her after due verification.

3. The benefit of Rs. 4999/- on account of LIC premium was allowed to Ms. Sharada Seth, N/2 twice in 2006-07, which is irregular. Apart from this she was allowed a deduction of Rs 22732/- instead of Rs.20780/- on account of FIRA/Rent paid. Therefore, she liable to pay Rs.2886/- instead of Rs.1499/-, recovery of balance of Rs.1387/- needs to be made from her after due verification.

Further, test check of computation of Income Tax for the year 2007-08 of the DNB Students revealed that 20% deduction of tuition fee paid by them for their own study has been allowed by the DDO whereas as per rules this deduction is permissible

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only if the tuition fee of the children is paid by the beneficiary. Thus, the deductions allowed are not covered under the existing rules. Therefore, the recovery of the income tax as given below may be made:-

Name of the officer	Tuition Fee paid, which is not allowed for exemption	Tax Paid (Rs.)	Tax required to be Paid (Rs.)	Difference (Rs.)
Dr. Pooja Kojam, DNB	25000/-	Nil	4035/-	4035/-
Dr. Amit Kr. Soni, DNB	25000/-	646/-	3223/-	2577/-
Dr. Anurag Bajaj, DNB	25000/-	743/-	3290/-	2547/-
Dr. Harsh Srivastava, DNB	25000/-	4004/-	5045/-	5041/-
Dr. Vinod Dahiya, DNB	25000/-	8756/-	10915/-	5159/-

Income tax calculations for the years 2005-06, 2006-07 and 2007-08 i.e. period of audit have checked on test check basis only and in case all the cases are re-checked the recovery of similar nature as pointed out in this memo, could be much more. Therefore, it is desired that all the cases be rechecked and recovery, if any, may be made from the respective officers/officials under intimation to audit.

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Para No. 3
Loss of Rs. 2,54,541/- due to wrong decision on account of House Keeping services. (File No. F3(1)/2005/BSAH).
(Audit Memo No. 23 Dated: 28.07.2008)

During the course of audit it has been noticed that after completing all legal formalities and obtaining the approval of Finance Department, House Keeping Services was awarded to M/s Paragon & Allied Services w.o.f. 15/09/2006 at Rs. 1,34,616/- per month. These rates were finalized after negotiations done by the committee constituted by the HOD. There were lot of complaints against this agency from all the departments of the hospital about their work and competent authority decided to terminate the contract immediately. For the time gap period between the termination of contract and finalization of re-tendering process HOD decided to get the work done from an agency who had been doing the work in the other hospitals of Delhi Government and accordingly a proposal was moved for the approval of Finance Department and they approved the proposal on 10.11.2006 with the directions to complete the process of re-tendering within the period of three months.

M/s Shivalik House Keeping Services visited the hospital premises and offered an amount of Rs. 1,80,000 / p.m. for providing the House Keeping Services in the BSA Hospital vide their letter dated 31.10.2006. It is worth mentioned here that M/s Shivalik House Keeping Services were doing this job in Guru Teg Bahadur Hospital, Shahdara and they fulfill all the requirements. In the meantime, it was decided by the hospital authorities to get the rates from other hospitals of Delhi Government for the House Keeping Services and the rates of following hospitals were obtained:-

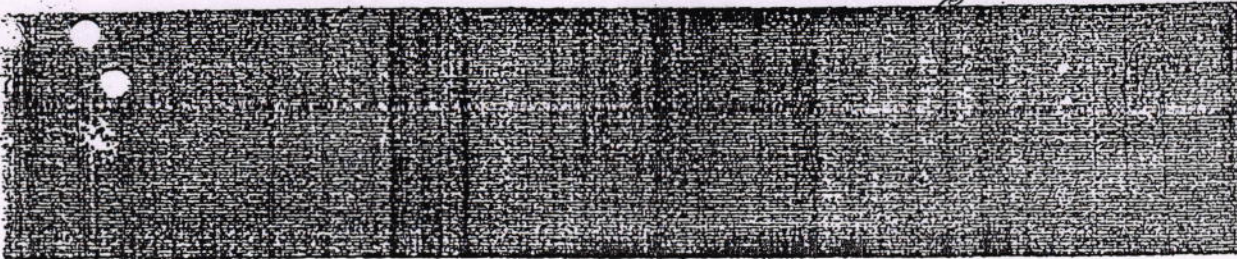
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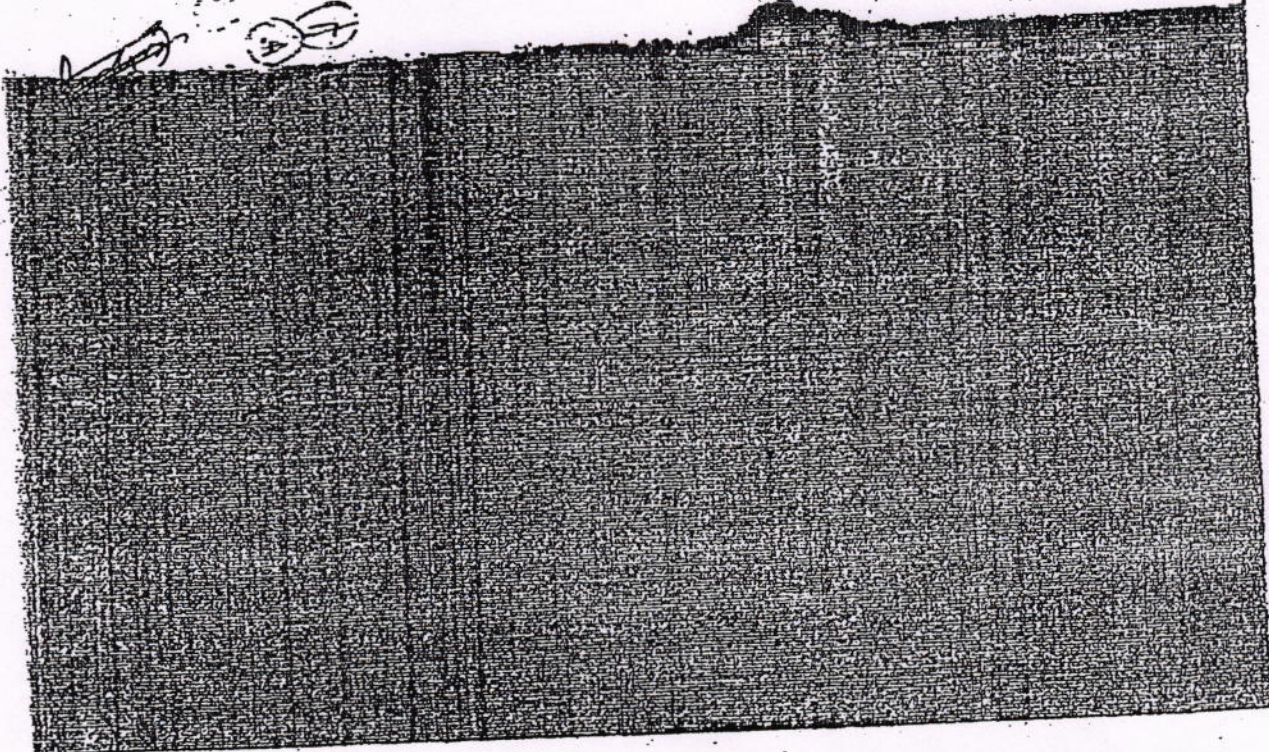
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SCM Hospital
SCM Hospital
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The rates obtained from these hospitals were compared and rates of M/s Prime Services who were doing House Keeping job in SCM Hospital were found lowest among the rates and accordingly the rates were got approved for the time gap arrangement period. The rates offered by M/s Shivalik House Keeping Services vide his letter dated 21.11.2006 of Rs. 1,80,000/- were ignored. The time gap arrangement were remained from 01.11.2006 to 31.03.2007 and during this period an amount of Rs. 10,64,541/- was paid to M/s Prime Services whose services were utilized during this period. Had the services offered by M/s Shivalik House Keeping Services been utilized @ Rs. 1,80,000/- per month the total cost would have been Rs. 3,90,000/-. Thus, the hospital authorities have incurred an excess which was a loss to the government.

Para-7 (2)



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ANNUAL RATE CONTRACT

After finalisation of annual rate contract the copies of acceptance letter are not being forwarded either to the concerned firms/suppliers or to other concerned department/branches for their information. The concerned firms, departments/branches only know about finalization when orders are placed and delivery is received.

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Purchase through Limited Tenders-shortcomings thereof.
Memo No. 19 dt. 15.07.2008

Scrutiny of the file pertaining to procurement of Lab items through Limited Tenders No P.6(41)/2007-08/Proc/SS&M revealed that HSD (Medicine) and ... (Pathology) admitted demand for making available some testing kits required in their departments. As the required kits were neither available in the store nor were in the list of annual contract the same were recommended to purchase on limited tender basis from the open market. After obtaining the approval of Medical Superintendent of the Hospital the tender enquiry was sent and after completion of the required procedure the same was procured from ... The following comments are offered on this account.

SETTLED

13/10/08

1. As stipulated in Rule 132 of GFR that all Ministries and Departments may utilize the list of registered suppliers which have been registered by CPO (IGS&M) for the purpose of various items. Head of Department can also register suppliers of goods which are specifically required by that department. It was, however, been noticed that neither the hospital authorities are consulting using the list of CPO nor the suppliers have been registered by them and all the enquiries (in other cases also) are being sent to unregistered suppliers. In the instant case tender enquiries were sent to OS suppliers but they were not registered/companied anywhere.
2. Rule 151 of GFR also provides that the enquiry letter be sent to registered suppliers directly by speed post/registered post/courier/e-mail but the hospital is simply dispatching the letters and bill, or handing over directly to the representative of the firm or sending by ordinary post. Thus, it is not possible to check whether all the letters shown dispatched were actually reached to the genuine parties or not.
3. As envisaged in Rule 137(d) of GFR that specifications in terms of quality, type etc. and quantity of goods to be procured should be clearly spelt out but it has been observed that in the enquiry letter neither complete specifications nor the quantity likely to be procured are being given. In the absence of these vital informations it could not be checked whether rates being quoted by the firms are for the required specifications and are competitive or not. It is same as applicable in the case of bulk supply.

specifications provided in the tender notice and a note to this effect should have been recorded on the comparative statement.
Reason: for not observing proper procedure may be elucidated.

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Para - 4

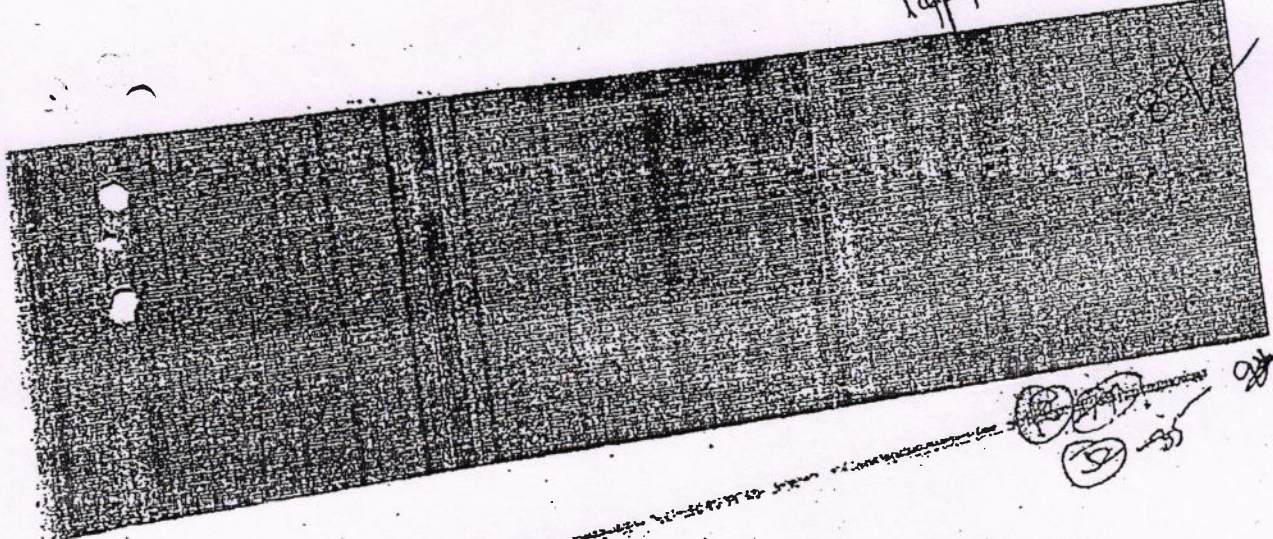
Para No. 11 Irregularities in maintaining record of consumption of consumable items (Audit Memo No. 15 dated 17.07.2008)

Para No. 11
Para No. 6

Test check of the receipt of items (Surgical, equipment and medical) and related records maintained in the concerned departments i.e. Ward, OPD, O.T.s, ICU, CCU, Lab etc. of the hospital revealed the following irregularities:

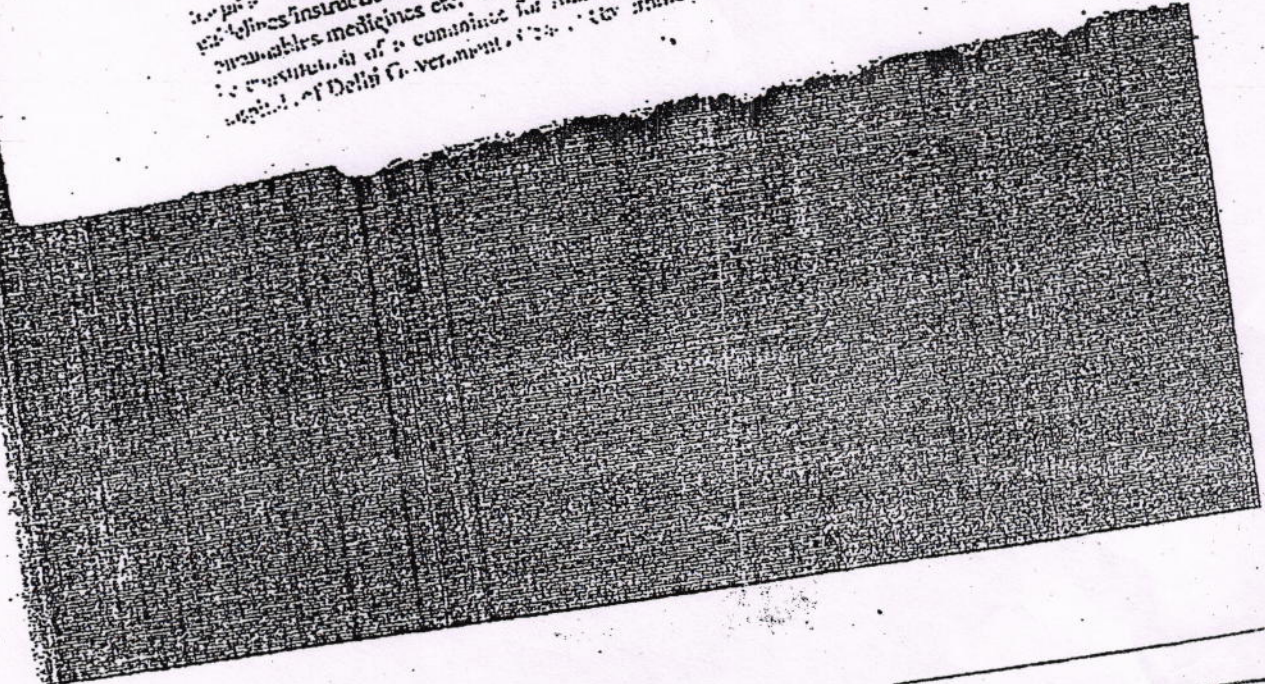
1. Items being received from the main store against an indent are taken in the stock registers being maintained by Sister Incharge of a particular department. As required under rules of the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor issued are being attested / verified by the M.O./H.C. Further, the items being issued are being attested / verified by the day-to-day use in signature of the recipients have nowhere been obtained in the stock register being maintained by the Sister Incharge of the concerned department. In the absence of the signatures of recipients the exact quantity received by the Sister Incharge could not be verified in audit and the possibilities of misuse of the items could not be ruled out. The entries of issue of medicines/items which have not been recorded in the stock register by the Sister Incharge wise should have been clearly recorded in the stock register to ensure that only valid medicines/items, which have not covered their lives fixed by the manufacturer, are issued.
3. The medicines/consumables received from the Sister Incharge are then taken in the daily register of the department concerned and the medicines/surgical consumables used in a day are entered in the daily register. The entries of the daily register have never been attested/verified by M.O./H.C. of the concerned department. Similarly, test check of the stock register of O.T.s revealed that bulks of consumable items are used during the operations and these are shown various surgical consumables are required and have to be kept ready before the operation, but all the consumable items used during the day by the teams of doctors and others must be got verified either from the doctor who performed the operation or M.O./H.C.
4. From the record of Lab/Blood Bank revealed that the test kits are issued to the technicians and they further maintain the record on day-to-day usage basis. It has been observed that the number of test conducted were less than that capacity of the kit. On discussion, the reason explained for this was for every lot of sample testing two extra control i.e. +ve & -ve are consumed. Since some of the test kits are very costly and to avoid misuse of the same the internal check of consumables at appropriate level is absolutely necessary. Thus, either M.O. Incharge or an officer authorized by him should verify the daily consumption.

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The hospital authorities have not made available the guidelines through which names of the countable medicines and non-countable medicines were circulated. As per practice prevailing only the records of consumption of countable medicines is kept and record of general medicines is not kept patients wise. In the absence of such vital instructions/guidelines it could not be verified in audit whether the medicines shown consume on non-countable basis were correct or not.

All the above irregularities reflect that there is no mechanism for internal check of the consumption of consumable items used in various departments of the hospital. The administrative office has not issued any clear cut guidelines on this issue, which leaves room for the end users to procure consumable items as per their wish or as per past experience. It is evident that hospital procure consumable items with errors of rupees during a year and for their usage consumption there should be clear cut guidelines/instructions from the concerned authorities to be followed so that each and every department of the hospital may maintain their record of consumption/stock register as per guidelines/instructions and there may be no chance of misuse of the consumables medicines etc. Thus, it is requested that hospital authorities may consider the constitution of a committee for formulating guidelines on the basis of pattern of other hospital of Delhi Government.



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**AUDIT REPORT OF DR. BABA SAHEB AMBEDKAR HOSPITAL,
ROHINI, NEW DELHI FOR THE YEAR 2008-09**

Part II Current Audit

Para No. 21
Para No. 21

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Para No. 10

Para No. 9

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Ref. Memo No. 16
Dated: 02.07.2009

Sub: Non commissioning of Medical Gas Pipeline.

The proposal for Medical Gas Pipe line in the Hospital was initially made in the year 2002 for which the Acceptance of Tender (A/T) was issued by Equipment Procurement Cell (EPC) on 30.12.2003 in favour of M/s PES Installation Pvt. Ltd. As per the price bid the firm offered installation of imported items within 6-8 weeks of receipt of materials and also subject to site clearance. As per the A/T, the date of delivery of equipments for installation of pipeline was 12-14 weeks from the date of opening of L/C. In this context following observations have been made by the audit:-

- (i) The consignment required for the pipeline from abroad received in the month of July, 2005 i.e. after 2 years from the issue of A/T. Another consignment of 3 pkts was received on 23.1.2006 i.e. after a gap of 3 years.
- (ii) The penalty clause for avoiding any delay in delivery and installation of pipe line system by the supplier was not found specified in the A/T alongwith other conditions. The validity of L/C was got extended twice without imposing any penalty for the failure in abiding the conditions specified in A/T.
- (iii) As per letter dt. 15.12.2005 from the airport authorities placed in the file, the consignment of pipeline remained uncleared in the airport from 29.6.2005 to 14.7.2005 for which the hospital had to pay demurrage of Rs. 16,464. Similarly an amount of Rs. 34,542 was again found made as demurrage charges for detention of consignment from 18.9.05 to 19.1.06 as per sanction dt. 27.2.07 whereas as per clause 19(i) of the A/T the intimation on shipment should have sent to the hospital well in advance by the supplier.
- (iv) As per letter dt. 1.12.2005, AE-IV, PWD Div. 26 informed that M/s PES is doing the installation work carelessly without seeing the structural stability. A committee consists of 3 members constituted in May, 2005 for installation of pipeline in the hospital failed to co ordinate the work between PWD and the supplier which even resulted damage to the structure of the hospital.
- (v) As per record a completion/handing over certificate was found signed mutually on 16.12.08 whereas the work was actually completed by the supplier on 25.6.09 i.e. after 6 months. It has also been found alleged by M/s PES installations that the project got delayed by 5 years due to non clearance of site by the hospital.

From the above observations it is evident that no time frame for each stage of procurement/installation as required under Rule 161 of GFR was followed by the hospital and also failed to manage the project efficiently. Reasons/comments on the overall and inordinate delay of 7 years for installation of Medical Gas Pipeline which deprived the patients of better medical care in the hospital at the same time enabled undue benefit to other gas suppliers during the period of delay sought were not given by the hospital.

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Para-15

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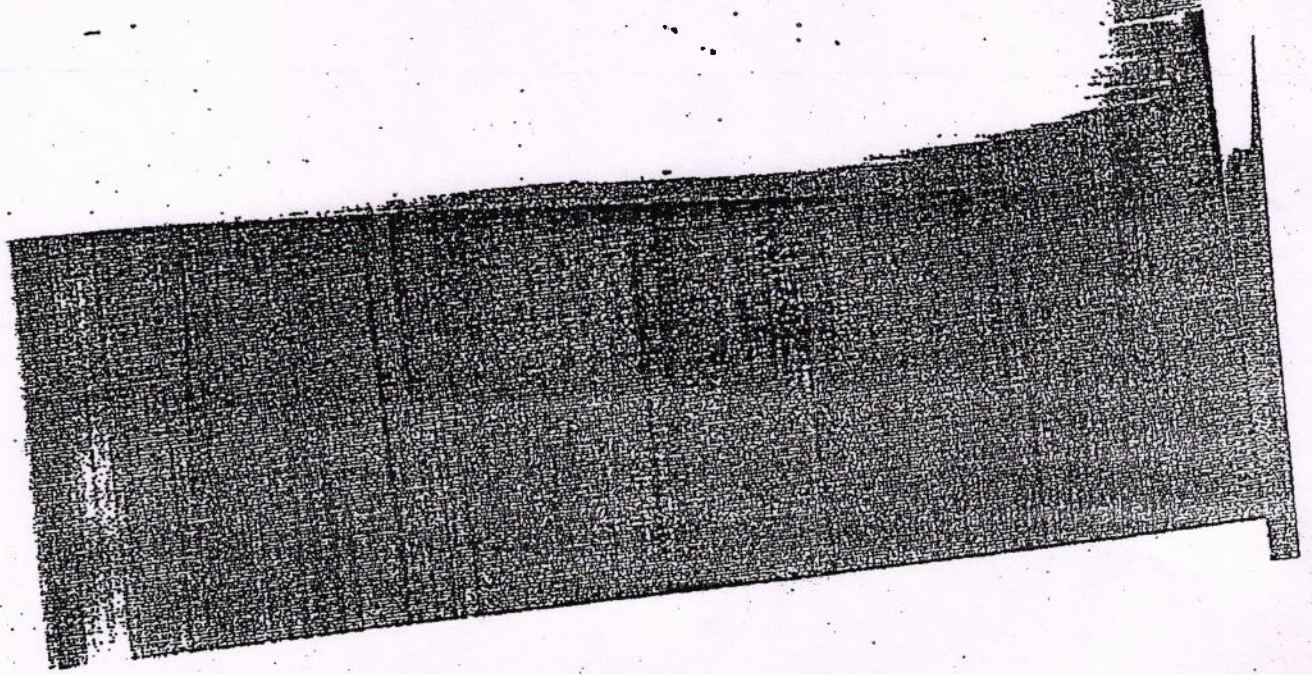
Sub: Reg. condemnation of unserviceable equipments.

The details of department wise medical equipments kept in service & condemned were sought by the audit in response to which the hospital provided the position of only 500 departments. Accordingly some of the equipments remained in used for a period ranging 1 to 6 years as per details given below.

S.No.	Name of the equipment	Cost	Year in which purchased
	Nursery		
1.	Apnea Monitor	1,50,000	2007
2.	C Pap machine	37,000	2008
3.	In cubator	62,000	2008
4.	Oxygen analyzer	1,02,000	2008
5.	Pulse oxymeter	45,500	2007
6.	Radiant Warmas (Qty 4)	1,08,000	Jan 2009
7.	Needle destroyer	5,000	2008
	Paediatric OPD II		
8.	Digitat WL Machines	27,000	not provided

Handwritten signature and initials in a circle.

The utility of above equipments may be reviewed and if it can't be repaired, appropriate action to utilize the equipments for the purpose for which they were procured may be initiated. If these machines are found no longer serviceable the same may be condemned and disposed off as per procedure prescribed in Rule 196 of GFR. The position of serviceable equipments located in other departments in the hospital may also be reviewed, physical verification of stock of all such equipments required under Rule 192 of GFR carried out and an acceptable bank the condemned/disposed-off under information to the audit.



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Para No. 13

Ref. Memo No. 06
Dated: 24.06.2009

Sub: Reg. records pertain to contractual services.

During the scrutiny of records it has been noticed that the hospital has outsourced its various services and works have been awarded to private agencies. The following services were found to be outsourced by the hospital through private agencies:-

- (i) Laundry services
- (ii) Dietary/Management services
- (iii) Vehicle Parking
- (iv) Security Services
- (v) Sanitation/Housekeeping services
- (vi) Gas Supply
- (vii) Chemists and other shops/commercial activities within hospital complex
- (viii) Pest control
- (ix) Prime Services for providing Class IV
- (x) M/s Talbros automotive for job work of operation of ORP services
- (xi) Telephone operator services

In accordance with Rule 62 of Receipt & Payment Rules, every Govt. servant must attend promptly to all objections and orders communicated to him by the Accounts Officer, Internal Check Inspecting Officer and Audit Officer during the conduct of audit. But despite of issuing specific audit memo and it's reminder dt. 29.6.2009 besides several verbal requests these records were not provided to the audit for it's scrutiny in contrary to the above rule position.

Para No. 19

Ref. Memo No. 19
Dated: 06.07.2009

Sub: Non Production of records.

The following records/informations were not produced to the audit till the completion of audit. These records may be shown to the next audit:-

- (i) Spouse information of all Staff
- (ii) Log books of vehicles for the year 2008-09
- (iii) Telephone/Electricity/Water/Rent register
- (iv) Postage stamp account register
- (v) Library records
- (vi) Liveries stock/issue registers

(Jasbir Kaur)
I.A.O., Audit Party No. II

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2009-2012

Para No. 14

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Para NO. 30 (20) Para No. 14
(Ref. Audit MEMO, NO. 36 DATED 24.1.2013)

1. Subject :- Irregularities in purchase of imported machines/equipments through EPC.

On the scrutiny of file F.6(70)/2007-08/Proc./BSAII regarding procurement of shredder for bio medical waste through EPC, A/T NO. F.12(51)/23/EPC/ASH/2007/822-629 dated 4.3.08 was issued for procurement of shredder for bio-medical waste by EPC in favor of M/s Gravity Healthcare Pvt. Ltd at the price of US \$ 111,310 equivalent to Rs. 44,02,310 @ 39.55 at that time. One of the condition of A/T was that the store would be delivered within 90 days of opening of LC and within 120 days after receipt of A/T.

The A/T was found in order by the hospital and process for opening of letter of credit was initiated on 18.3.2008. A sanction of Rs. 50,20,000/- was made to open LC in Syndicate Bank on 22.4.2008. LC was opened by Syndicate Bank on 22.4.2008. However, Co. requested for change in A/T on 3.5.08 which were made on 23.6.2008 by H&FW Deptt. The Co. requested for change in LC on 25.6.2008.

The supply was received in the hospital on 18.9.2008.

A committee was constituted to install the machine, but due to want of CPWD civil work, the file was returned by the committee to procurement branch (page 11/N).

The equipment was installed on 29.3.2010, after receipt on 18.9.2008, a delay of approximately one year six months. This delay was apparently due to want of CPWD civil work as evident from 11/N of the concerned file F.6(70)/2007-08/Proc. Thus, it appears that machine was purchased without ensuring the civil work/infrastructure required for its installation. The storage of costly machines/equipment for a long time without usage may adversely affect its performance at the same time make this equipments obsolete due to upgraded technology.

Against this purchase, the hospital paid the amount as under :-

80% 3789169.00, 100% of which comes out to be Rs. 4736451.25

20% 1048796.93 (31.7.2010) 100% of which comes out to be Rs. 5243981.15

Bank refunded Rs. 182037.07 as balance against Rs. 50,20,000 deposited with the bank.

The audit found that against the cost of Rs. 44,02,310, the amount paid by the hospital is Rs. 48,17,965.93, which means increase in the cost by Rs. 4,35,655.93 over and above the initial cost of Rs. 44,02,310.00. The cause of increase in cost, as such, has not been explained in the file.

It appears that this increase in cost is due to change in Rate which affected the payment of Rs. 4,35,655.93 over and above the initial cost of Rs. 44,02,310.00. Had the installation not been late by the period of approximately one year six months, the 20% payment would have been done in time and thus would not have given effect of increase in cost as is clear from 100% amount calculated against the payment part which is more in case of 20%.

Furthermore, as per page 23/N of file, the complete payments have been made without getting verification of invoice/bill from MO IC (Equipment store). Because of this, the advance remains unadjusted till date. The last noting on the page is at page 23/N dated 25.10.2011 and since then no action has been taken on the matter.

Para 23
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Para 9

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Para No. 9
File No. 17862 dt 6.11.2010

Sub: Irregularity in House Keeping services tender

File under reference: 6.3(17)/2010/USAII

6.3(17)/2010/USAII

The Hospital floated a tender for House Keeping and sanitation services to the hospital for the year 2010-11 as the previous contract was due to expire on February, 2010. For this purpose a committee was constituted on 11.12.2009 which submitted a tender document for approval from H&FW and Law Dept. The changes suggested by Law Dept were incorporated and the revised draft tender was sent to Law Dept which was approved by Law Dept. with certain suggestions. After incorporating the suggestions, tender was floated.

The committee constituted (19/N and 23/N) for opening of tender found M/s Prime Services as L-1 and M/s Shivalik House Keeping Services as L-2.

M/s Prime Services was issued letter for acceptance of tender @ Rs. 4,45,786/- on 26.10.2010 and 3.11.2010.

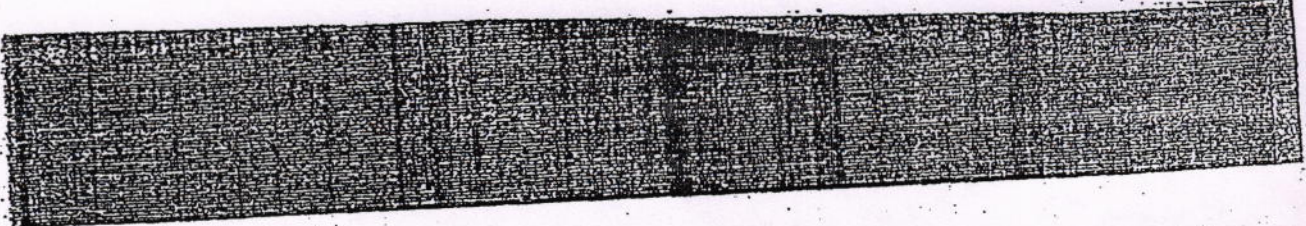
M/s Prime Services made a number of representations received viz. Diary no. 3782 dated 2.11.2010, Dy. No. 17862 dt 6.11.2010 and Dy No. 19934 dated 8.11.2010 raising two points regarding area in item no. 3 and quantity of garbage mentioned in Item no. 5. In view of above, committee met again on 15.11.2010 and re-calculated the amount and issued a fresh letter on 16.11.2010 to M/s Prime Services @ Rs. 4,75,307.20. In its letter received vide diary no. 18822 dated 22.11.2010, M/s Prime Services wrote that as per terms and conditions mentioned in price bid and which state that the area and number of articles shown in schedule is indicative and the actual quantity may vary and the payment shall be made in the actual as estimated by the contractor. (253 N, 210/C)

The hospital, instead of resolving the issue, preferred to cancel the tender on the grounds as mentioned on page 30/N ".....there are some points which are not clearly mentioned in the tender document i.e. exact number of manpower required in the hospital, exact amount of garbage generated in the hospital and the total open area of the hospital to be cleared including parks. Due to above we are not in a position to determine the exact amount of sanitation contract as L1 as per tender documents and if we award the contract to the L1 or L2 the problem will remain same. The hospital thereafter opted to go for fresh tender with modifications on the ground that there is lack of clarity in area and non clarification on some

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P-09

P-10



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(ii) During scrutiny of other similar files, it has been found in most of the cases where goods have been procured after AT and opening of LC, the payment made is more than the initial cost of the equipment procured. A few instances are cited below:-

File no reference	Subject	Date of opening of AT	Date of opening of LC (within 30 days of AT)	Date of supply	Date of installation	Payment due	Payment Made	Increase in cost	Source of verification of Advance	Remarks
F.6(37)/2008-9/Proc/BSAH	Procurement of Electric Hydraulic Urology Table	29.2.2008	27.4.2009 (late)	27.2.2009	17.2.2010 (late)	28,62,867	27,41,158.92 (21,80,184.00 + 5,39,744.92)	8,51,791.92	No. for want of verification of bill from MDIC (Equipment store) 8.12.2011	LC was not opened within 30 days of AT. Instructions given to MDIC and late installation.
F.6(65)/2007-8/Proc/BSAH	Procurement of bulk autoclave for CSSD through EPC	7.3.2008	27.4.2008 (late)	3.9.2008	29.12.2010 (late installation)	24,26,724	24,00,931.55 (17,28,660 + 15,80,271.55)	6,24,207.53	No. for want of verification of bill from MDIC (Equipment store) 22.12.2011	Late installation due to CPWD infrastructure work.
F.6(7)/2009-10/Proc/BSAH	Procurement of Image Display Automata Film Processor	30.3.2009	9.7.2009 (late)	18.8.2009	4.11.2009	8,80,740	9,39,359 (7,74,862 + 1,64,797)	78,619	No. for want of verification of bill from MDIC (Equipment store) 8.12.2011	LC was not opened within 30 days of AT. Instructions given to MDIC and late installation.
F.6(64)/2007-8/Proc/BSAH	Procurement of autoclave for hospital bio medical waste management through EPC	7.1.2008	7.4.2008	3.9.2008	29.2.2010 (late installation)	47,61,054	52,32,468.73 (41,10,343 + 11,82,121.73)	4,71,410.73	No. for want of verification of bill from MDIC (Equipment store) 28.10.2011	Late installation due to CPWD infrastructure work.

In this regard, it is to mention that instructions are given to Medical superintendent while forwarding copy of AT to arrange for opening of Letter of Credit within 30 days for import for payment of the total cost of the A/T according to the terms and conditions and after observing all local formalities.

Clause 13(a) of A/T. 80% of Net CIF/FOB Price will be paid against shipping document and inspection certificate (where applicable). Balance 20% within 30 days on due certificate by the indenter of the successful completion of providing test in which the machine's performing would have been demonstrated by the supplier or his agent, after commissioning at payment shall be released on due certificate by the indenter of the successful installation of the equipment and submission of bank guarantee for 10% of all value of the contract indemnifying the purchaser against all losses incurred by the purchaser during the guaranteed period stipulated in the warranty clause.

In many cases, installation has been done after a gap of considerable period from the date of supply of machine/equipment, which has effected the increase in cost as part while giving payment of balance 20%.

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Furthermore, the outstanding amount of quantities drawn have not been adjusted for want of verification of bill from MO.I.C (Equipment Store) and files have not been attended since October, December 2011 by general

The above needs to be elucidated to audit.

(66) (101) 94/c

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points. As such it appears that the tender was floated prematurely in haste without doing complete homework resulting in wasteful expenditure on advertisement, manpower and time.

F.3(25)/2010/BSAH

Therefore, the tender for housekeeping services was cancelled and a committee was constituted on 2.12.2010 for modification of the tender documents to be prepared for tender of house keeping and sanitation for the year 2010-11 (1/C and 1/N). After a series of meetings, the committee prepared a draft tender document for verification from Law Department. But on discussion with Addl. Secy H&FW, it was advised that no major changes may be incorporated in model NIT for housekeeping services prepared by AR Deptt. Accordingly, MS made a fresh tender based on model NIT made by AR Department after considering the SII norms, requirement of hospitals and the same was approved thereafter.

As per the schedule, the technical bids were opened on 3.3.2011 (11/N) and it was found that seven tenders in physical form were received. On reviewing the tender document, it was found that rates asked from the participating firms are not clear whether they are per shift, per day or per month. So before opening price bid, a clarification was sought from the participating firms in this regard.

Out of seven, three bids were found eligible for opening of price bids.

Price bid was opened on 29.3.2011 wherein M/s Shivalk House Keeping Services was found L-1. On a query from H&FW (20/N), it was found that total amount worked out for providing house keeping services including cost of material by L-1 firm is Rs. 4,42,125.85 per month which does not conform to the minimum wages. Therefore, it was decided by hospital authorities to cancel the present tender NIT No. 38493 and upload fresh tender for providing house keeping in Dr. BSA Hospital.

However, since the existing agency i.e. M/s International Institute of Sulabh System was not performing upto satisfaction and was already on extension (21-22/N), it was proposed to adopt rates of house keeping and sanitation services in Bhabwan Mahavir Hospital as a stop gap arrangement. The proposal was agreed on 27.4.2011 (24/N) to as an interim measure and it was stated that the hospital must finalize new tender within next 3-4 months.

Therefore, the tender was awarded to M/s Shivalk House keeping services @ 5,64,056/- per month (22/N) as worked out at rates of Bhabwan Mahavir Hospital for six months and to expedite the process of tender, a committee was constituted (31/N) more than the amount M/s Prime agreed to i.e. Rs. 5,49,101/, thus loss even after futile exercise of cancellation and unsuccessful retendering

The committee met on daily basis and reviewed the tender document and sent file to AR and L&J Department for clarification and approval on 4.7.2011. AR in its observations found that almost every para of NIT has been changed, the file was sent to Law Deptt for vetting. But in the mean time, the MS, Dr. BSA Hospital requested to withdraw the softcopy of amended NIT to justify the impact of these changes on 17.11.2011. Later on, the file was returned to hospital for want of study of impact of changes in model NIT.

The file was again put up on 13.3.2012 by hospital with study of impact but later on Dy. MS. BSA Hospital on 30.6.2012 requested to withdraw the proposal to comply with directions of H&FW to proceed for tender as per-existing model NIT.

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F.3(25)/2010/BSAH/Pt file II

In spite of poor and unsatisfactory performance, a letter was issued to M/s Shivalik House Keeping Agency by hospital dated 22.8.2012 for extension of contract for the period from 1.9.2011 to 30.5.2012 and it was extended for the period as evident from representation of M/s Shivalik House Keeping Agency vide its letter dated 31.8.2012, who informed that they continued to provide service beyond 31.5.2012 on verbal orders and requested to extend the tender beyond 30.5.2012 till finalization of tender.

The performance of M/s Shivalik House Keeping has been found unsatisfactory by the Hospital as is evident from representations 317/C to 364/C, deductions made for absenteeism/non performance under clause 44(a) of the agreement and observations made on page 8/N to 24/N during rounds taken on 17.4.2012, 19.4.2012, 16.5.2012, 18.6.2012, 2.7.2012 & 4.7.2012 etc. Various Memorandums were issued to M/s Shivalik House Keeping Agency on 17.4.2012 (305/C), 20.4.2012 (308/C), 7.5.2012 (311/C), 10.6.2012 (312 & 313/C), 9.7.2012 (315 & 316/C) and 22.12.2012 (not numbered)

The performance of M/s Shivalik House Keeping Agency did not improve as evident from memo issued on 22.12.2012 and observations made on 28/N

As such, in view of records made available to audit, the present status of the case is not clear whether finally the tender has been floated or not till date as was initially decided to make tender within 3-4 months from the proposal of giving tender as interim measure agreed on 27.4.2011 (24/N) and it was stated that the hospital must finalize new tender within next 3-4 months.

The above shortcomings as stated above may be explained to audit.

Para 22

Para No. 33 10 Para No. 16

16 P-10 P-11

Subject - Irregular award of agreement of local purchase

Para 22

The File No. F.3(20)/2010/BSAH/15.2.2010 to till date provided to audit

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The hospital called for open tender for the award of local chemist through e-tendering, two bids were received on the due date. The technical committee approved both the firm qualified for the opening of the financial bid, when the financial bids were opened, it was found that M/s Sanyog Enterprises Pvt. Ltd. was found L-1 on the basis of the maximum offered discount on purchase of drugs/medicines and surgical consumable items.

The comparative statement of technical bid approved by the hospital technical committee comprised of 10 conditions, one of which was the proof of Rs. 20,00,000/- of the firm, the L-1 firm gave all the award letters from different hospitals of Delhi or outside of Delhi at the name of the Sanyog Enterprises Pvt. Ltd., it was surprised to see that the award was given to Sanyog Pharmacy L-1 as Sanyog Pharmacy Pvt. Ltd. (Award No. P.No. 3(20)/2010/BSAH/5153 dated 31.03.11) it is also important to mention here that the firm had also requested to make necessary corrections in the agreement and make necessary entries/correspondence should be made in the name of

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Sanyog Pharmacy - Now from the scrutiny of the audit it appears that all the correspondences etc. are being made in the name of Sanyog Pharmacy instead of Sanyog Enterprises Pvt. Ltd.

In view of above, it may be clarified to audit whether the award of 17th Le. Sanyog Pharmacy had any turnover of Rs. 20,00,000/- in the past, how the firm Sanyog Pharmacy is treated the same as Sanyog Enterprises Pvt. Ltd. When both have distinct entity one is firm and another is Pvt. Ltd. Company. Due to these discrepancies audit is of the opinion that this firm was not qualified in the technical bid.

This needs to be elucidated to audit.

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Para 110

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Para NO. 14
(Ref. Audit MEMO. NO. 34 DATED - 22.3.2017)

Unserviceable stock amounting to Rs. 41,64,973/-
 The items may be declared surplus or unserviceable if the same is not found in the
 list of unserviceable items has been considered in
 the audit wherein it has been found that various departments such as Occupational
 therapy, Physiotherapy, Surgical, Mala-OT, Urology etc. are not taking all
 3 Partner costing Rs. 14,14,006/- is also found in Urology Department is non working condition
 since July, 2007. With the passage of time, these items are becoming rusted and losing the value
 day by day.

It is advised that the above items may be condemned as per the procedure to avoid the loss of the
 Govt. Money

Para No. 14
(Ref. Audit MEMO. NO. 02 DATED - 12.12.12 Memo. No. 13 dated 19.12.2012)

Sub: Recovery of Transport Allowance

During the last check of Service Books of the staff of the BSA Hospital, Jabalpur, it was noticed
 that the following as per the draft given below were in leave for full calendar month but their
 Transport Allowance was not deducted from their respective salary for that month.

S.No.	Name of the official (Sh./Ms.)	Period of Leave	No. of Months	Month/Year	Total Amount (Rs.)
1	Dr. Anil Chandra Rao	21.07.14 to 10.08.14	1	21/07/14	21500
2	Deepal Pradeep SN	10.08.14 to 10.09.14	1	12/09.2014 from 01/10 to 10/10/14	10578
3	Arun Kumar S/N	22.07.14 to 22.08.14	1	22/07/14	21500
4	Kamlesh Kumar S/N	10.08.14 to 10.09.14	1	10/08/14	21500
5	Dr. Yuvraj Kumar S/N	22.07.14 to 22.08.14	1	22/07/14	21500
	Total				51778

The above recovery may be made from the concerned officers after due verification and
 intimation to audit
 Cases of similar nature may please be got reviewed.

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Para 12

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Para No. 14

Para No. 12
(Ref. MEMO. NO. 27 DATED :- 15.1.2013)

Sub :- DGHS Subscription - Recovery of Rs. 5300

During the test audit of PBRs, it has come to the notice of audit that in following cases the DGHS subscription as deducted from the salary is less than as prescribed by the Government.

Name/Designation	Page & PBR Reference	Months	Grade Pay	DGHS Subscription due	DGHS Subscription deducted	Recovery to be made
Dr. Anam Malik	Page No 5 PBR 2011-12	3/11 to 6/11 7/12	3200	325 500	225 325	175x8=1400
L. Lakshmanan Pharmacist	Page No 16 PBR (NPS) 2011-12	3/11 to 4/11 5/11 to 2/12	2800 4200	125 225	125 125	100x10=1000
Dinesh Kumar Lakshmanan Pharmacist	Page No. 19 PBR (NPS) 2011-12	3/11 to 5/11 6/11 to 2/12	2800 4200	125 225	125 125	100x9=900
Kusumi A.A. Pharmacist	Page No. 32 PBR (NPS) 2011-12	3/11 to 4/11 5/11 to 2/12	2800 4200	125 225	125 125	100x10=1000
Lokesh Kumar Pharmacist	Page No. 35 PBR (NPS) 2011-12	3/11 to 4/11 5/11 to 2/12	2800 4200	125 225	125 125	100x10=1000

Settle in 36 days to 19/12/12

Balm 1900
CA No. 38

The above recovery may be made from the concerned officers after due verification under intimation to audit.

Cases of similar nature may please be got reviewed.

DGHS Recovery
Rs. 1900

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Para No. 13
(Ref. Audit Memo No. 22 Dated :- 04.01.13)

Sub :- Non availability of Essential Medicines in the hospital

Essential medicines are those which satisfy the priority health care needs of the people. The National Capital Territory of Delhi was the amongst the first state to formulate a drug policy to ensure access of all to quality and affordable essential drugs. The Drug policy for the NCT of Delhi was approved by the cabinet and issued in April 1994. In pursuance of this policy a Essential Medicine List was prepared in 1994 by a Gazette notified committee consisting of a multi-disciplinary group of experts. This list has been revised from time to time. The sixth revision of the list was made on 19.01.09. The list contains a number of drugs which are required to be kept

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2012-2013

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Para 13
Para 28
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Income Tax Return of A.O. of P. 19304
Para No. 29, 20

10	Ms. Anita Deswal, Staff Nurse	Department Calculation	Aggl. calculation	Amount to be recovered
	Income chargeable under head salary	559968	559968	
	HBA interest	0	0	
	saving u/s 80 C	100000	76444	
	DGHS	459968	483524	
		3900	3900	
		456068	479624	2356
		25606	27962	71
		768	839	
		25374	28601	2427

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Para 28
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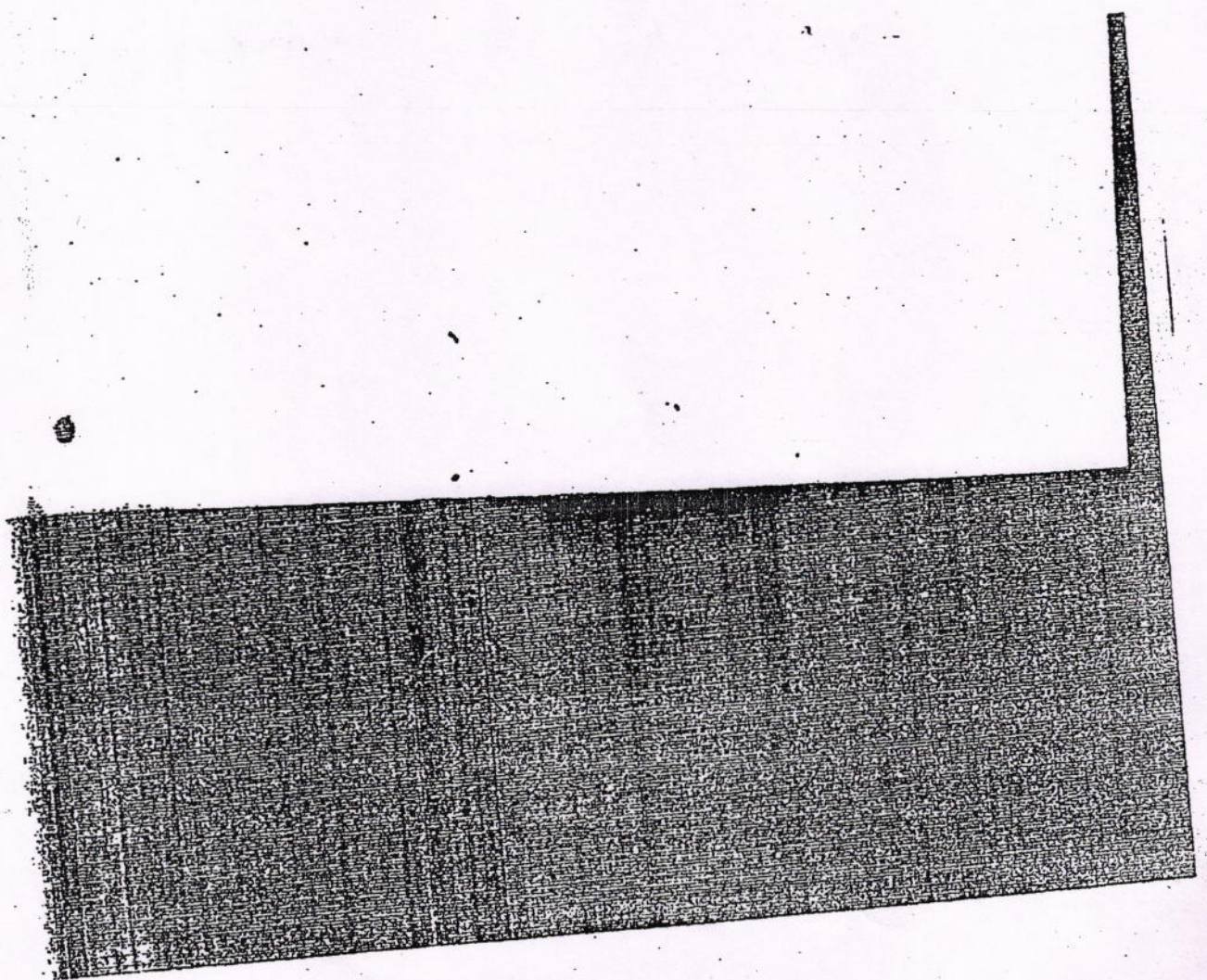
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Para No. 4
(MEMO: NO. 12 DATED 12.7.2014 MEMO: NO. 19 DATED 12.7.14)

Subject :- Security Services

During scrutiny of file #31/2011/BSA regarding security services, it is observed that tender of security services was granted to Mys Gateway Enterprises for two years w.e.f. 29.4.11. According to the terms and conditions clause 16 states that the contractor shall be responsible to maintain all property and equipments of the department entrusted to it and clause 13 states that in the event of any loss occasioned to the Department, as a result of any lapse on the part of the contractor which will be established after an enquiry conducted by the department the said loss can claim from the



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18/12/2013

contractor upto the value for the loss. The decision of the head of the department will be final and binding on the agency.

As evident from a letter F.5(28)/2012/BSA/14704-785 dated 8.8.13, 14 cases of thefts have been reported to SHO, Palca Station Kohini within period of 18.1.2012 to 4.5.13 in different departments of the hospital and as per certificate no. 1 provided to audit, out of it, 9 cases took place during 2012-13.

As such department is requested to get evaluation of loss and action be taken against the contractor as per Terms & Conditions of the contract.

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Para 19

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Para No. 5: Imprest Money

Para No. 2

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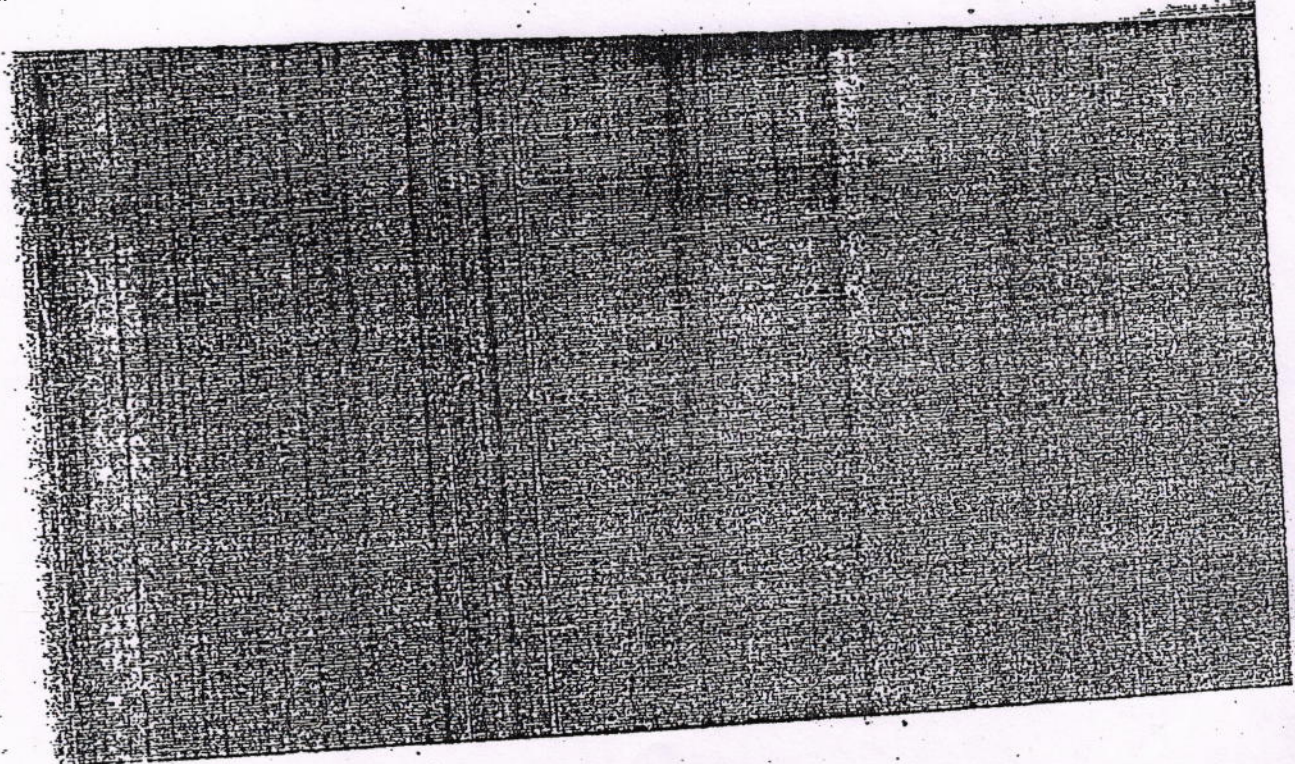
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(Memo No.18 dated 14/2/2014)

Para 33

Para 30

1. There is authorization of Imprest money of Rs. 30000/- in the hospital as reported by the DDO. It is seen that Rs. 17500/- is in balance since last one year and expenditure of Rs. 12500/- has not been recognized in there from the concerned. As details of Imprest money given to official has not been mentioned at the last day of the month of the Cash Book, Department is requested to provide the detail of imprest money given to the official with date and purpose and recovery be made from them with interest as per rules after due verification under intimation to audit.



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86 380 114/25

Para No. 7
 (C.F. NO. 7, DATED :- 5.2.2014)

Para No. 23

Subject :- Non deduction under clause no. 7 of offer letter equivalent to one month salary in lieu of not submitting - Recovery of Rs. 225680/-

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P-44

P-15

During scrutiny of PBRs 2012-13, it is seen that resignation of Sr. Residents have been accepted and office orders are issued in this regard. However, as per office order issued while accepting the resignation, it is stated that no prior notice of resignation is given and as such deduction under clause no. 7 of offer letter equivalent to one month salary is to be made in lieu of not submitting notice period. However, in PBRs, it is seen that salary has been given upto last month but not upto the period he had worked and there is no entry w.r.t. deduction made if any equivalent to one month salary in lieu of not submitting notice period. Following is the detail of a few such cases :-

Page No.	Name & Designation	Date of resignation	Period worked as SR on regular basis	Salary paid upto	Detail of salary as per PBR	Salary unpaid (Rs.)	Deductio of salary (Rs.)	Recovery amount (Rs.)
	Gupta, SR OBs & Gyne DA calculated @ 72% whereas paid @ 65% in July and August, 2012	4.9.12 (A/N)				8935 (salary of 4 days) + 235 (DA for July and August 2012)	64009	51028

Recovery of Rs. 1,18,109/-

57
88
85/c

78/c
37/c
36
72/c

131	Dr. Megha Mittal, SR Medicine	30.4.12 (A/N)	NA	30.4.12	BP 18750 GP Rs. 16500 NPA Rs. 6338 DARY. 20597 @ 65% HRARs. 9508	RE. 0	67071	67071
								225680

It is requested to inform if the deduction equivalent to one month salary in lieu of not submitting notice period has been made from the concerned officers or else recovery be made after due verification under intimation to audit and also to review similar cases.

34
Para-5
Para NO. 8
(MEMO. NO.6 DATED :- 5.2.2014)
Para 23
Para No. 24

Subject :- Issuance of expired surgical items (SC and MXA Register) and non-replacement of expired items on time.

During test check of SC and (MXA) stock registers, it is found that some Surgical Consumable Items get expired lying in the store and such expired items are issued to different units. Further, such expired stock items are not replaced timely and remain lying the main store. A few instances are mentioned hereunder :-

Stock register ref.	Name of Item	Date	Balance	Expiry status	Stock register reference	Issuance	Unit to whom issued	Qty issued	Balance in hand
SC - I 2012-13 page 57	Endotracheal tube plain 4.5	2.4.12 Balance c/f from 2011-12	550	Expiry dated 8/2013	SC-I 2013-14 Page 88	No issuance in 2012-13	BALANCE IN STORE		
						3.8.2013	WD-42	100	450
						21.9.2013	WD-42	20 Expired	430
						29.10.2013	WD-42	100 Expired	330
MXA 2012-13 Page no. 83	Vacutainer Cannula Adapter with heprinised vacutainer	2.4.12 Balance c/f from 2011-12	900	Expired in July 2010	MXA 2012-13 Page no. 83	12.7.12	CCU+Dialysis Unit 92/189/12	100 Expired	800
MXA	Buffer Pack	2.4.12	2	Expired in	MXA		Replaced on		

Sold
Handwritten notes and signatures

62/c
56
83
84/c

2013-2015

20

Part-II Current Audit Report

2013-15

P-15

Para No. 36 27 27

P-16

Para 17

Para no. 1
(memo no. 6 dated 18.3.2016)

Subject : Non disposal of unserviceable / condemned Items/equipments amounting to Rs. 110.16 lakh

During test check of files of unserviceable / condemned Items/ equipments provided to audit, it is noticed that items amounting to Rs. 60.62 lakh is lying in store for disposal after approval from condemnation committee and amounting to Rs. 49.54 lakhs are lying in different departments for approval of condemnation and disposal. Early steps may be taken for their disposal As per Rule 196 & 197 of GFR, as due to passage of time, there is a possibility of further deterioration in their condition and they may not fetch reasonable price on late disposal.

The necessary steps may be taken to dispose off the unserviceable items under intimation to audit.

Para 18

Para no. 2
(Memo no. 7 dated 8.3.2016)

Para No. 36 28
P-16

P-17

Subject : Re-fixation of pay of staff nurses

As per file no. Z 28015/19/2009-N Ministry of Health and Family Welfare (Nursing section) dated 18.2.2009 endorsed by T RC Letter no. F.221(AAA)/GH/Estt/6thPC/2008/4078 dated 3.8.2009 the pay of staff nurses appointed on direct recruitment basis on or after 1.1.2006 was to be fixed at Rs. 12540/- + Grade pay of 4600/- i.e. Rs. 17140/-. As a result, basic pay of senior staff nurses became lesser than newly appointed staff appointed on or after 1.1.2006. For removing the anomaly, the senior staff nurses represented for stepping of their pay as the junior staff was drawing higher basic pay than senior as per clarification for revision of pay scale of nurses in govt. hospitals on the basis of sixth pay commission vide order no. F. 228015/2/2009/N Govt of India /Ministry of Health (nursing section) dated 31.3.2009 circulated through Technical Recruitment Cell, Deptt. Of health & family welfare, Delhi sect.. letter no. F. 221/AAAGH/Estt/6th PC/2008/4078 dated 3.8.2009.

In this connection, Dr. BSA Hospital vide their file no. F.5(43)/BSAH/06/Nusc-III/4545-52 dated 13.7.2010 issued an office order in which basic pay of all 60 senior staff nurses i.e. Ms. Kaushalya Rana, Ms. Neena Mittal and others were fixed from 1.1.2006 in the pay band (PB II Rs. 9300-34800 with GP 4600) in accordance with clarification of Rule 7 CCS (RP) rules 2008 and next increment was given on 1.7.2006 but without giving any reference of junior staff nurse appointed on 1.1.2006 as reference.

Refixation of pay of 60 Senior staff nurses may be stepped up in view of clarification issued vide above mentioned GOI orders dated 31.3.2009 taking into account the particular case of appointment of the staff nurse as on 1.1.2006 and shown to next audit.

AS

55 82 83/c

Para no. 3

(A) (Memo NO. 9 Dated 18.3.2016)

19

Para No. 29
(A) Part

Subject :- Recovery of Rs. 2832/- on account of purchase at risk cost of CPA

During test check of records as provided, in the file no. F 6(38)/2014-15/Proc/BSAH, it is seen that medicines which are CPA items, have been purchased from approved local chemists. In this regard, it is seen that Tab. Enalpril, 2.5mg, a CPA item with rate of Rs. 1.26/ 10 tab + VAT was not supplied under CPA by M/s Arvind Remedies for two quarters. Therefore Tab. Enalpril, 2.5mg, was purchased from the approved local chemist i.e. M/s Shree Ganesh Enterprises. 600 strips of Tab Enalpril 2.5 mg @ 5.99 after 68% discount on MPR of Rs. 18.69 / 10 tab for Rs. 3588/- at the risk and cost of PCA. As per clause 5 (D) which states that in case of any of the drug being rejected and not supplied within the normal supply period or partially supplied or not supplied at all or being delayed beyond the normal supply period, the purchaser shall be at the liberty to procure the same at the risk and expenses of the supplier and the supplier shall upon demand, pay to the purchaser all such extra charges and expenses as may be incurred or sustained in procuring and testing the same. In case of shortfall in the security deposit, the supplier shall have to make up the shortfall when asked to do so.

*Settled in view of...
3504 11/14/22
Ch. BS. Rs. 2832/-
15/11/22
16/11/22*

But from the file, it is seen that no recovery of risk purchase amount of Rs 2832/- (3588-600X1.26) has been made. The same may be recovered from M/s Arvind Remedies after due verification under intimation to audit.

(B) Memo No. 10 Dated 18.3.2016
Sub. : Purchase at Risk Cost of CPA-Recovery thereof

During test check of records as provided, in the file no. F 6(38)/2014-15/Proc/BSAH, it is seen that medicines which are CPA items have been purchased from approved local chemists. In this regard, it is seen that following purchase orders have been placed in r/o CPA items from M/s Shree Ganesh Enterprises and M/s Ankit Medisales as per detail given below :-

M/s Shree Ganesh Enterprises purchase order of even no. 1764 dated 19.1.2015

Name of item	Qty purchased	MRP	Total amount	Discount on MRP @ 68%	Net amount
Inj Enset/Ondansetron 2 ml	500	15.33	7665	5212.20	2452.80
	1000	15.33	15330	10424.40	4905.60
		Total	22995	15638.60	7358.40

M/s Ankit Medisales purchase order of even no. 1764 dated 19.1.2015

Name of item	Qty purchased	MRP	Total amount	Discount on MRP @ 23%	Net amount
Inj. Aenocine 2 ml	20	217	4340	998.20	3341.80
Inj Deriphylline 2 ml	500	4.35	2175	500.25	1674.75
Inj Deriphylline 2 ml	1000	4.35	4350	1000.5	3349.50
Inj. Fortwin/Pentazocine 1 mi	25	5.34	133.50	30.70	102.80
Ugnocaln gelly 2%	500	37.17	18585	4274.55	14310.45
		Total	29583.5	6804.20	22779.30

22

81
82/c
60/c (54)
82/c
17

In this regard, following is observed :-

1. Demand of above items were raised on 10.4.13 and NIT was floated on 15.4.2013. six quotations of range dated 27.4.2013, 29.4.2013, 30.4.2013 were collected from six firms. On 1.5.2013, change was made (after making comparative) in item "Skin blade" and changed to "Shaving skin blade" and also in "chest drainage bottle with connection double impact unit 2000 ml (Adult) to under water seal drainage bag (1000 ml).
2. Instead of inviting fresh quotations, cuttings were resorted in the rates of underwater seal drainage bag as under, though there is nothing in the file suggesting any such proposal to get the rates amended from the firms:

SETTLED L. Chhabra

Name of agency	Date of letter	Rate quoted	Initially	Change in the rate made
Tirupati Medicines	27.4.2013	225		No change made in specification and rates
Super medicare agencies	27.4.2013	114		35
Pharma surge Impex	29.4.2013	98		45 27
Rx surgicals	29.4.2013	103		50
Paras surgical co	30.4.2013	69		28
Sanyog pharmacy	29.4.2013	No rate given		

The bid of M/s Paras was rejected on the basis of quality of under water seal not satisfactory and item was procured from Super Medicare @ Rs. 34/- (though quoted rate is Rs. 35/-) ignoring the rate of Rs. 27/- quoted by Pharma Surge Impex which were not considered in comparative made at page 3/N of the file.

The purchase may be regularized by the competent authority.

PARA NO. 6

(Memo no. 8 dated 18.3.2016)

Subject : Repair of Hematological Analyzer (Medonic) installed in pathology department

During test check of records as provided, in file no. F 10(10)/2014/R&M/BSAH, It is noticed that machine with S No. 11605 Medonic - 20 was purchased in the hospital at the cost of Rs 900000/- and installed in hospital on 25.3.2008 and was under AMC with M/s R Initiative Enterprises upto 8.6.13. As per note sheet 3/N of file, it has come to notice that original machine M-20 was taken away by M/s R Initiative Enterprises for repairing of three parts and company provided one brand new machine Medonic M-16 as back up for uninterrupted work flow which is also not working since January, 2014. The proposal of repair of this machine has been put up as per estimates given by the company of Rs. 77374/- on 8.8.2014 which was not initiated as per reply by Head of Department, pathology, due to another back up

82/c

Para 20

Para 39
40

17/20
Para No. 30 31 30

P-18

Recovery of Rs. 28324/-
R-18

Installed in 2010 by the Company which was working and patient work did not suffer. However, correspondence is being done with the company to return the original machine in working condition.

But as per file only one letter no. F 10(10)/2014/R&M/BSAH/20527 dated 22.9.2014 was sent to the company to return the original machine and after that no correspondence with M/s R Initiatiave Enterprises found in the file.

Department is advised to take necessary action to take back the original machine in working condition under intimation to audit.

SJK
H/S

16

53

80

81c

PARA-2

b: Recovery of Rs.2500/- from the hospital Staff towards over reimbursement of Medical claim during the financial years 2016-17.
 (Audit Memo. No.09 Dated: 24-11-2017)

(51) (53) 80/c

During the test check of the medical reimbursement claimed by the staff of the Dr. Baba Saheb Ambedkar Hospital, New Delhi for the period 2016-17, it has been noticed that hospital has made overpayment to Ms. Somvati Rohilla, Staff Nurse for her son treatment.

S.No	Name of the officials/ Designation	Treatment taken/ (Name of Hospital)	Amount reimbursed	Amount admissible	Amt overpaid	Remarks
1.	Ms. Somvati Rohilla, Staff Nurse	Name of Patient: Master Tejas Hospital: jaipur Golden Hospital Diagnosis : Seizure disorder Entitlement Semi Pvt. Ward Amount claimed for Pvt. Ward Basic Pay: 18490/-	19804	17304	2500/-	<p>Room charges restricted Admissibility of semi private room is Rs.2000/-per day .The official had taken pvt. Room which amount paid 3000/- per day. The official paid 6000/- for two days and excess amount paid Rs. 2000/- ICU room charges for semi pvt. Is 2850/-per day and official paid 3000/- and excess amount paid Rs. 150/-.</p> <p>Admission charges Rs.200/- is not admissible. Identification Tag charges of Rs.100/- is not admissible. Excess payment of visiting charges Rs.50/- not admissible. Doctor visit charges Rs. 300/- per visit indoor treatment is admissible but the hospital</p>

Recovery of Rs. 2500/-

50

52

79/C

38/C

						charged charges 350/-instead of Rs. 300/-	visit Rs.
					2500/-		
					Total		

Hence, recovery of Rs.2500/- may be made from the above incumbent after due verification of facts and figures at the level of HOD/DDO. All other similar cases may also be reviewed on the basis of above observations

Ch no - 38 ✓
dt 15/11/22

settled in view of reply
& deposit of Rs 400/-
vide Ch no 38 dt 11/11/22

by
16/11/22 ✓

78/c

PARA-4

Sub. : Non-Adjustment of outstanding AC Bills amounting to Rs. 3, 15, 39,820/-

(Audit Memo No. 13)

Dated: 29.11.2017

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

As per details furnished by the Department, the Abstract Contingent (AC) advances amounting to Rs.3,15,39,820/- pertaining to period 2003-2017 have been pending for adjustment as on 31-03-2017 which is violation of R & P 118.

The lists of non adjustment of advance contingent bills as given below:-

Sl. No.	Year since pending	Bill No.	Amount	Purpose	Remarks
1.	2004-05	378	213812	Purchase of Computers	Not Available
2.	2007-08	393	4000	For TLD Badges	Ch. No. 101293 dt. 10.08.07
3.	2007-08	580	81875	Purchase of laptop from NICS	Ch. No. 102179 dt. 24.09.07
4.	2007-08	579	3180	For procurement of R Card	Ch. No. 102180 dt. 24.09.07
5.	2007-08	804	223934	Purchase of computers from NICS	Ch. No. 103481 dt. 27.11.07
6.	2007-08	967	27733	Purchase of laser jet printer from NICS	Ch. No. 104547 dt. 22.01.08
7.	2007-08	1097	1104	For custom duty on printer	Ch. No. 282674 dt. 13.02.08
8.	2008-09	124	7950000	For purchase of imported equipment	Ch. No. 779033 dt. 09.05.08
9.	2008-09	179	1012000	For purchase of imported equipment	Not Available
10.	2008-09	761	4500	For payment of DPCC	Ch. No. 782709 for Rs. 100 Ch. No. 782710 for Rs. 2000 Ch. No. 782711 for Rs. 2400
11.	2008-09	767	36000	Towards registration fees for e-procurement	Ch. No. 782755 dt. 19.11.08 and ch. No. 782758 dt. 19.11.08
12.	2008-09	1152	3000000	For purchase of imported equipment	Not Available

29-

13.	2009-10	205	6733000	For purchase of imported equipment	Ch. No. 788134 dt. 29.06.14
14.	2008-09	206	3800000	For purchase of imported equipment	Ch. No. 788131 dt. 29.06.14
15.	2009-10	338	7600	Advance payment of digital signature	Ch. No. 790151 dt. 21.07.09
16.	2009-10	824	1900	Digital signature	Ch. No. 897375 dt. 1.12.09
17.	2009-10	1252	5700	Digital signature	Ch. No. 051236 dt. 22.03.10
18.	2010-11	1477	2150000	For purchase of imported equipment	Ch. No. 295574 dt. 22.03.11
19.	2012-13	581	2025	Misc.	Ch. No. 781236
20.	2012-13	1328	15000	Misc.	Not Available
21.	2015-16	752	25754	NICS	Not Available
22.	2015-16	1316	6240703	Adv. in favour of HLL	Not Available
Total			31539820		

Efforts may be taken to settle the outstanding advances within the time frame as per rule under intimation to audit.

✓

1929 29 (22) 12 18 P-20 45 47 26/c 76/c P-19

PARA-5

Sub: Dependency status for the purpose of Medical coverage/LTC- revised Income Limit

(Audit Memo. No16. Dated: 01-12-2017)

As per order no. S-11012/2/2016-CGHS-P dated 08-11-2016, a member of the family whose income from all sources, does not exceed the amount of minimum Rs. 3500/- per month which has been enhanced Rs.9000/- per month w. e. f 08-11- 2016 is deemed to be wholly dependent on the Government servant

During the test-check of Form No. 16 (2016-2017), a certificate issued by DDO under section 203 of the Income – Tax Act, 1961, deducted at source from income chargeable under the head of 'salaries' and the medical register maintained by the Office Superintendent for issuance of medical health card to the beneficiaries/ employees of the hospital under DGEHS, two instances have come to the notice of the audit where the beneficiaries under DGEHS have been claiming medical reimbursement facility prior to 08-11-2016 in r/o of their parents-in-Law showing them wholly dependent on them. On the other hand the officials are availing the benefit of HRA rebate under section 10 of Income-tax Act, 1961 on the grounds that the officials have been paying house rent to their parents-in-Laws.

The details is given as under:-

S.N o.	Name of the Official & Designation	DGEHS Card No.	Name of members dependent	Relation with employee	Remark
1.	Ms. Sonia Ahuja, Staff Nurse	138214	Ms. Sonia Ahuja Sh. Rajneesh Vij Master sharwan Vij Master Parth vij Sh. Narender Vij Smt. Shkuntala vij	Self Husband Son Son father-in-law Mother-in-Law	HRA Rebate was given to the official in Assessment year 2017-18 for amounting to Rs.50547/- on the basis of rent agreement that she is paying house rent @ Rs.9000/ p.m to her in laws.
1.	Ms. Mamta , Staff Nurse	138383	Ms. Mamta Sh. Lalit Kumar Master Lakshay Kumar Kumar Anshika Sh. Balbir Singh Smt. Indra Wati	Self Husband Son Daughter Father-in-law Mother-in-Law	HRA Rebate was given to the official in Assessment year 2017-18 for amounting to Rs.34911/- on the basis of rent agreement that she is paying house rent @ Rs.8000/ p.m to her in laws.

Availing of medical reimbursement facilities on the grounds that parents-in-laws are wholly dependent on the said officials and getting the HRA rebate at the same time prior to 08-11-2016 on the grounds the officials have been paying rent to their parent -in-laws for residing with them is contradictory. Hence, the entire amount of medical reimbursement as well as LTC made to them in r/o their parents -in-laws may be recovered from the concerned official under intimation to audit.

Similar cases may also be reviewed.

Sub: Recovery of Rs.63483/-from Hospital Staff towards Income Tax

(Audit Memo No. 17 Dated: 01-12-2017)

(A)

During the test audit of income tax calculation sheet for the Audit period, it has been observed that the Hospital has calculated the rebate of HRA wrong. Accordingly; the revised income tax calculation has been done by the audit which is enclosed herewith. As such the recovery may be made from the following incumbent.

S.N.	Name of the official & designation	Amt to be recovered	Remarks
1	Mrs Namita Deka, Specialist Gr-1	2306	Details of calculation attached. "Annexure B"
2	Mrs. Hemlata, Staff Nurse	4101	
3	Mrs. Jai Singha, Staff Nurse	4895	
4	Mrs. Vikas Meena, Staff Nurse	3323	
5	Sh. Sonu Dhobi, Staff Nurse	3523	
6	Sh. Bhupendra Kuyawat, Staff Nurse	6065	
7	Dr. Abhishek Singh Rathor	2256	
8	Sh. Ramesh Chandra Gujjar, Staff Nurse	2423	
9	Mrs. Nisha C.H. Staff Nurse	7912	
10	Mrs. Ashish Kumar, Staff Nurse	2396	
11	Mrs. Manjusha V., Staff Nurse	11209	
12	Sh. Mukesh Jatav, Staff, Nurse	6627	
13	Sh. Ashok Kumar, Staff Nurse	3040	
14	Sh. Pawan Kumar Balwa, Staff Nurse	3407	
		63483	

Hence, recovery of Rs.63483/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

(B)

Apart from above the following officials have not submitted the relevant supporting documents while availing the HRA rebate.

1. Sh. Radhey Shyam, staff Nurse
2. Ms. Pradeep Kumar Choudhary, staff Nurse
3. Sh. Aasif Khan Chouhan, staff Nurse

The department may obtain the all relevant supporting documents from the said officials. If the official does not provide the said documents the rebate may be disallowed and a recovery as deemed fit may be made under intimation to audit.

(44) (46) ask 75/c P-19

Recovery of Rs. 63483/-

(43) (45)
24/12 24/12

Annexure "B" (Para - 6)

(1) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs Namita Deka, Specialist Gr-1

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	1302387	1302387
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)49252	(-)38060**
Academic/Annual Allowance under Sec 10	(-)18000	(-)18000
Balance after rebate under Sec. 10	1215935	1227127
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-) 103371	(-) 103371
Total taxable Income rounded to 10 th	958660	969860
Tax on total income	116732	118971
E. Cess @ 3%	3502	3569
Net tax payable	120234	122540
Tax paid	120234	120234
Short Recovery		2306

****Calculation of HRA up to July 2016**

Salary:-

Basic Pay -Rs. 98340/- Grade Pay- 33000/- , NPA Rs. 32837/-, D.A. Rs.205223/-
=369400/-

Monthly Rent Paid - Rs. 15000/- Total Rent Paid - Rs. 75000/-

Rent paid in excess of 10% of the Salary = 36940/-

HRA Rebate = 75000-36940=38060/-

42 44
22/e 73/c

Annexure "B" (Para - 6)

(2) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Hemlata, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	761144	761144
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)65349	(-)45442**
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	662195	682100
Deduction admissible on saving under 80C	(-)22844	(-)22844
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)4712	(-)4712
Total taxable Income rounded to 10 th	630740	650644
Tax on total income	51148	55129
E. Cess @ 3%	1534	1654
Net tax payable	52682	56783
Tax paid	52682	52682
Short Recovery/ Balance to be recovered		Rs.4101/-

****Calculation of HRA up to March 2017**

Salary:-

Basic Pay -Rs. 318780/- +Grade Pay- 32200/- + D.A. Rs.154595/- =505575/-

Rent Paid w.e.f 01-04-16 to 31-03-17 = Rs.96000/- @ Rs.8000/- per month

Total Rent Paid - Rs. 96000/-

Rent paid in excess of 10% of the Salary = 50558/-

HRA Rebate = 96000-50558= 45442/-

41
2012
43
72/c

Annexure "B"(Para – 6)

(3) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Jai Singha, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form – 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	951521	951521
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)59030	(-)35268**
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	858891	882653
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)68229	(-)68229
Total taxable Income rounded to 10 th	636760	660524
Tax on total income	52352	57105
E. Cess @ 3%	1571	1713
Net tax payable	53923	58818
Tax paid	53923	53923 *
Short Recovery/ Balance to be recovered		Rs.4895/-

- The official has deposited Rs. 3366/- along with interest (Rs.3294 +Rs.72) on 31-05-2017 in SBI.

****Calculation of HRA up to March 2017**

Salary:-

Basic Pay –Rs. 389090/- Grade Pay- 32200/- , D.A. Rs.186032/ - =607322/-

Rent Paid w.e.f 01-04-16 to 31-03-17 = Rs.96000/- @ Rs.8000/- per month

Total Rent Paid – Rs. 96000/-

Rent paid in excess of 10% of the Salary = 60732/-

HRA Rebate = 96000-60732= 35268/-

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21/c
42
71/c

Annexure "B"(Para - 6)

(4) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Vikas Meena , Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	810047	810047
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)32978	(-)16844*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	743469	759603
Deduction admissible on saving under 80C	(-)57291	(-)57291
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)56931	(-)56931
Total taxable Income rounded to 10 th	625350	641480
Tax on total income	50070	53296
E. Cess @ 3%	1502	1599
Net tax payable	51572	54895
Tax paid	51572	
Short Recovery/ Balance to be recovered	(-) 4577	Rs.3323/-

***Calculation of HRA for the period September 2016 to March 2017**

Salary:-

Basic Pay -Rs. 290260/- Grade Pay- 4600/- , D.A. Rs.26675/ =321555/-
 Rent Paid w.e.f 01-09-16 to 31-03-17 = Rs.49000/- @ Rs.7000/- per month
 Total Rent Paid - Rs. 49000/-
 Rent paid in excess of 10% of the Salary = 32156/-
 HRA Rebate = 49000-32156= 16844/-

39
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201c
70/c

Annexure "B"(Para – 6)

(5) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Sonu Dhobi, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form – 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	807047	807047
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)44978	(-)27871*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	728469	745476
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)53931	(-)53931
Total taxable Income rounded to 10 th	520640	537750
Tax on total income	29128	32549
E. Cess @ 3%	874	976
Net tax payable	30002	33525
Tax paid	30002	30002
Short Recovery/ Balance to be recovered		Rs.3523

*Calculation of HRA for the period August 2016 to March 2017

Salary:-

Basic Pay –Rs. 303320/- Grade Pay- 9200/- , D.A. Rs.48770/ -=361290/-

Rent Paid w.e.f 01-08-16 to 31-03-17 = Rs.64000/- @ Rs.8000/- per month

Total Rent Paid – Rs. 64000/-

Rent paid in excess of 10% of the Salary = 36129/-

HRA Rebate = 64000-36129= 27871/-

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181
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69/c

Annexure "B" (Para - 6)

(6) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mr. Bhupendra Kuyawat, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	810047	810047
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)62952	(-)33510*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	713495	742937
Deduction admissible on saving under 80C	(-)95185	(-)95185
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
. NPS Govt. Contribution 80CCD (2)	(-)56931	(-)56931
Total taxable Income rounded to 10 th	557480	586920
Tax on total income	36496	42384
E. Cess @ 3%	1095	1272
Net tax payable	37591	43656
Tax paid	37591	37591
Short Recovery/ Balance to be recovered		Rs.6065

*Calculation of HRA for the period April 2016 to September 2017

Salary:-

Basic Pay -Rs. 76800/- Grade Pay- 27600/- , D.A. Rs.130500/ -=234900/-
Rent Paid w.e.f 01-04-16 to 30-09-17 = Rs.57000/- @ Rs.9500/- per month
Total Rent Paid - Rs. 57000/-
Rent paid in excess of 10% of the Salary = 23490/-
HRA Rebate = 57000-23490= 33510/-

37

39

68/c

18/c

Annexure "B"(Para - 6)

(7) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Dr. Abhishek Singh Rathor FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	1051456	1051456
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)34012	(-)22962*
Balance after rebate under Sec. 10	998244	1009294
Deduction admissible on saving under 80C	(-)145000	(-)145000
Less rebate on Mediclaim under Sec.80.D	(-)24482	(-)24482
Total taxable Income rounded to 10 th	828762	839810
Tax on total income	90772	92962
E. Cess @ 3%	2723	2789
Net tax payable	93495	95751
Tax paid	93495	93495
Short Recovery/ Balance to be recovered		Rs.2256

***Calculation of HRA for the period August 2016 to March 2017**

Salary:-
 Basic Pay -Rs. 150000/- NPA 50704/- Grade Pay- 52800/- , D.A. Rs.316880/-
 =570384/-
 Rent Paid w.e.f 01-08-16 to 31-03-17 = Rs.80000/- @ Rs.10000/- per month
 Total Rent Paid - Rs.80000/-
 Rent paid in excess of 10% of the Salary = 23490/-
 HRA Rebate = 80000-57038= 22962/-

(36) (38)
17/c 67/c

Annexure "B"(Para - 6)

(8) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Ramesh Chandra Gujjar, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	951521	951521
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)35030	(-)23268*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	882891	894653
Deduction admissible on saving under 80C	(-)127877	(-)127877
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)68229	(-)68229
Total taxable Income rounded to 10 th	682890	694650
Tax on total income	61578	63930
E. Cess @ 3%	1847	1918
Net tax payable	63425	65848
Tax paid	63425	63425
Short Recovery/ Balance to be recovered		Rs.2423

***Calculation of HRA for the period April 2016 to March 2017**

Salary:-

Basic Pay -Rs. 3899090/- Grade Pay- 32200/- , D.A. Rs.186032/ -=607322/-

Rent Paid w.e.f 01-04-16 to 31-03-17 = Rs.84000/- @ Rs.7000/- per month

Total Rent Paid - Rs.84000/-

Rent paid in excess of 10% of the Salary = 60732/-

HRA Rebate = 84000-60732= 23268/-

35 37
16/c 66/c

Annexure "B"(Para - 6)

(9) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Nisha C.H. Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	806190	806190
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)44978	(-)6575*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	727612	766015
Deduction admissible on saving under 80C	(-)109434	(-)109434
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)53074	(-)53074
Total taxable Income rounded to 10 th	561200	599610
Tax on total income	37240	44921
E. Cess @ 3%	1117	1348
Net tax payable	38357	46269
Tax paid	38357	38357
Short Recovery/ Balance to be recovered		Rs.7912

***Calculation of HRA for the period February 2017 to March 2017**

Salary:-

Basic Pay -Rs. 92400/- Grade Pay- NA, D.A. Rs.1848/ -=94248/-

Rent Paid w.e.f 01-02-17 to 31-03-17 = Rs.16000/- @ Rs.8000/- per month

Total Rent Paid - Rs.16000/-

Rent paid in excess of 10% of the Salary = 9425/-

HRA Rebate = 16000-9425= 6575/-

(34) (34) (35) 165/c

15/2

Annexure "B" (Para - 6)

(10) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Ashish Kumar, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	782697	782697
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)32978	(-)21350*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	716119	727747
Deduction admissible on saving under 80C	(-)148481	(-)148481
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)29581	(-)29581
Total taxable Income rounded to 10 th	534160	545790
Tax on total income	31822	34158
E. Cess @ 3%	955	1025
Net tax payable	32787	35183
Tax paid	32787	32787
Short Recovery/ Balance to be recovered		Rs.2396

***Calculation of HRA for the period April 2016 to October 2016**

Salary:-

Basic Pay -Rs. 123000/- Grade Pay-Rs.23000, D.A. Rs.130500/ =276500/-

Rent Paid w.e.f 01-04-16 to 31-10-16 = Rs.49000/- @ Rs.7000/- per month

Total Rent Paid - Rs.49000/-

Rent paid in excess of 10% of the Salary = 27650/-

HRA Rebate = 49000-27650= 21350/-

(33) (33) (35)
64/c
14/c

Annexure "B"(Para – 6)

(11) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Mrs. Manjusha. V., Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form – 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	806190	806190
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)44978	(-)6575*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	727612	766015
Deduction admissible on saving under 80C	(-)93434	(-)93434
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)53074	(-)53074
Total taxable Income rounded to 10 th	561200	615610
Tax on total income	37240	48122
E. Cess @ 3%	1117	1444
Net tax payable	38357	49566
Tax paid	38357	38357
Short Recovery/ Balance to be recovered		Rs.11209

***Calculation of HRA for the period February 2017 to March 2017**

Salary:-

Basic Pay –Rs. 92400/- Grade Pay- NA, D.A. Rs.1848/ -=94248/-

Rent Paid w.e.f 01-02-17 to 31-03-17 = Rs.16000/- @ Rs.8000/- per month

Total Rent Paid – Rs.16000/-

Rent paid in excess of 10% of the Salary = 9425/-

HRA Rebate = 16000-9425= 6575/-

(32) (33) (34)
63/c
12/c

Annexure "B"(Para - 6)

(12) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Mukesh Jatav, Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	810047	810047
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)47378	(-)15203*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	729069	761244
Deduction admissible on saving under 80C	(-)57291	(-)57291
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)56931	(-)56931
Total taxable Income rounded to 10 th	610950	643120
Tax on total income	47190	53624
E. Cess @ 3%	1416	1609
Net tax payable	48606	55233
Tax paid	48606	48606
Short Recovery/ Balance to be recovered		Rs.6627

*Calculation of HRA for the period April 2016 to July 2017

Salary:-

Basic Pay -Rs.63220/- Grade Pay- 18400/- , D.A. Rs.86350/ -=167970/-

Rent Paid w.e.f 01-04-16 to 31-07-17 = Rs.32000/- @ Rs.8000/- per month

Total Rent Paid - Rs.32000/-

Rent paid in excess of 10% of the Salary = 16797/-

HRA Rebate = 32000-16797= 15203/-

(31) (31) 23
12/c 62/c

Annexure "B" (Para - 6)

(13) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Ashok Kumar, Staff Nurse	As per Form - 16	As per audit
FY 2016-17 (AY 2017-18)	Amount in Rs.	Amount in Rs.
Gross Income	951521	951521
Less Transport Allowance under Sec 10.	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)53622	(-)38868*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	864299	879053
Deduction admissible on saving under 80C	(-)115389	(-)115389
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)68229	(-)68229
Total taxable Income rounded to 10 th	676780	691540
Tax on total income	60356	63308
E. Cess @ 3%	1811	1899
Net tax payable	62167	65207
Tax paid	62167	62167
Short Recovery/ Balance to be recovered		Rs.3040

***Calculation of HRA for the period April 2016 to July 2017**

Salary:-
 Basic Pay -Rs.389090/- Grade Pay- 32200/- , D.A. Rs.186032/- =607322/-
 Rent Paid w.e.f 01-04-16 to 31-03-17 = Rs.99600/- @ Rs.8300/- per month
 Total Rent Paid - Rs.99600/-
 Rent paid in excess of 10% of the Salary = 60732/-
 HRA Rebate = 99600-60732= 38868/-

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11/c 61/c

Annexure "B" (Para - 6)

(14) Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. Pawan Kumar Balrwa , Staff Nurse

FY 2016-17 (AY 2017-18)	As per Form - 16 Amount in Rs.	As per audit Amount in Rs.
Gross Income	782697	782697
Less Transport Allowance under Sec 10	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)22978	(-)6438*
Washing Allowance Under Sec 10	(-)5400	(-)5400
Uniform Allowance Under Sec 10	(-)9000	(-)9000
Balance after rebate under Sec. 10	726119	742659
Deduction admissible on saving under 80C	(-)57009	(-)57009
Less rebate on DGEHS under Sec.80.D	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)29581	(-)29581
Total taxable Income rounded to 10 th	635630	652170
Tax on total Income	52126	55434
E. Cess @ 3%	1564	1663
Net tax payable	53690	57097
Tax paid	53690	53690
Short Recovery/ Balance to be recovered		Rs.3407

***Calculation of HRA for the period November 2016 to Mach 2017**

Salary:-

Basic Pay -Rs.231000/- Grade Pay- NA- , D.A. Rs.4620/ =235620/-

Rent Paid w.e.f 01-11-16 to 31-03-17 = Rs.30000/- @ Rs.6000/- per month

Total Rent Paid - Rs.30000/-

Rent paid in excess of 10% of the Salary = 23562/-

HRA Rebate = 30000-23562= 6438/-

PARA-07

Sub: Accumulation of unserviceable stores amounting to Rs. 56, 07,500/-

(Audit Memo. No18.

Dated: 04-12-2017)

During the test Audit of Dr. BSA Hospital for the period of 2016-17, the files of unserviceable/condemned items/equipments provided to audit, it is noticed that items amounting to Rs. 56, 07,500/- as per Annexure "C" is lying in the department of Blood Bank of the Hospital. Early steps may be taken for their disposal. As per Rule 196 & 197 of GFR, as due to passage of time, there is a possibility of further deterioration in their condition and they may not fetch reasonable price on late disposal.

The necessary steps may be taken to dispose off the unserviceable items under intimation to audit. Similar types of list of unserviceable items from other departments may also be obtained and take necessary actions in light of GFR.

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Annexure "C" (Part)

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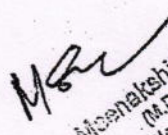
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a/c

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59/c

LIST OF BLOOD BANK EQUIPMENTS FOR CONDEMNATION

S.NO	NAME OF EQUIPMENTS	QUANTITY	COST OF EQUIPMENT PER UNIT	TOTAL COST	DATE OF INSTALLATION	DATE FROM WHICH LYING NON FUNCTIONAL	DATE OF CONDEMNATION
1	BLOOD BANK OPERATING SYSTEM WITH LCD WORK STATION (RAKT-KRANTI)	1	₹ 4,94,000.00	₹ 4,94,000.00	16-10-2006	Jun-16	In process
2	DONOR COUCHES	2	₹ 1,30,000.00	₹ 2,60,000.00	02-06-2002	Mar-15	In process
3	DI-ELECTRIC BLOOD BAG SEALER	1	₹ 1,08,000.00	₹ 1,08,000.00	16-07-2002	year 2014	In process
4	BLOOD COLLECTION MONITOR WITH AMTI BIO MIXER WEIGHING DISPLAY	1	₹ 1,37,000.00	₹ 1,37,000.00	07-06-2002	year 2010	In process
5	BLOOD COLLECTION MONITOR	1	₹ 1,04,000.00	₹ 1,04,000.00	03-06-2004	year 2011	In process
6	ELECTRONIC WEIGHING BALANCE DIGITAL	2	₹ 86,500.00	₹ 1,73,000.00	09-03-2004	year 2012	In process
7	VERTICAL AUTOCLAVE	1	₹ 1,39,500.00	₹ 1,39,500.00	10-12-2004	year 2011	In process
8	BINOCLAR Q.B.C - MICROSCOPE WITH FLUORESCENT LAMP WITH FIVE ACCESSORIES (MALARIA DETECTION SYSTEM)	1	₹ 4,97,000.00	₹ 4,97,000.00	22-03-2005	year 2013	In process
9	THREE STAGE ULTRASONIC CLEANER	1	₹ 1,25,000.00	₹ 1,25,000.00	07-10-2004	year 2014	In process
10	CENTRIFUGE MACHINE FOR BLOOD BANK	1	₹ 1,95,000.00	₹ 1,95,000.00	21-06-2002	year 2012	In process
11	BLOOD COLLECTION MONITOR	10	₹ 2,99,000.00	₹ 29,90,000.00	22-08-2005	year 2015	In process
12	DJANAFUGE CENTRIFUGE FOR GEL CARDS CAPACITY 24 CARDS	1	₹ 3,85,000.00	₹ 3,85,000.00	14-11-2006	year 2016	In process
14	ELISA READER REBONIC	1	NACO SUPPLY	NACO SUPPLY	25-11-2008	26-04-2017	In process
TOTAL				₹ 56,07,500.00			


 Dr. Momenakshi Sidhar
 (M.D. Pathology)
 HOD Blood Bank
 Dr. BSA Hospital
 Rohini Sec-8, Delhi
 HOD of NCT of Delhi

PARA-9

Sub: Non-Production of Records.

(Audit Memo No. 27 Dated 08-12-2017)

The following records have not been produced before audit for the audit period 2016-2017. Same may be maintained and produced before the next audit.

1. Children Education Allowance Register
2. LTC Register

The following records have not been produced before audit for the audit period 2015-2016. (Ref. Old Para No. 6 (2015-16) (Memo No. 1,2,3,4,5,6,7,8,9,10,11,12,16 & 20)

1. Files related to Canteen and providing Data Entry Operator
2. Security/EMD Register
3. Pay/Contingency Bill/Vouchers & Registers along with quotation file
4. Registers: Stock of wards, Long Term/Short Term Advance, Photocopier
5. List of employees granted any kind of leave for full calendar month during the period of Audit.
6. All Advertisement Files
7. Detail of Court Cases
8. Log Book & History Sheet of the Vehicles i/r/o on strength and for hired/computers/AC's etc.
9. Detail of employees drawing Family Planning Allowance on account of sterilization as on date.
10. Number of employees placed under suspension as on date, if any, with complete details.
11. Double Transport Allowance or Special pay, if any, paid to the employees as on date
12. Detail of NPS |Employees

The above record should be shown to next audit.

[Signature]
Inspecting Audit Officer
Audit Party No. IX

PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2018)

PARA NO. 01

Subject: Non imposition of penalty on the supplier.

(Ref. AUDIT MEMO. NO. 14 date: - 23 .08.2018)

As per terms and condition of the supply order, the date of delivery of stores stipulated in the supply order shall be deemed to be the essence of the contract and delivery must be completed not later than the dates as specified in the order and shall be within 10 days (in case of imported items within 90 days) from the actual date of dispatch of the supply order. The tenderer will be bound to supply the items within stipulated period failing which for delayed supply a penalty of 2% of the value of orders per week will be imposed subject to a maximum of 10% of value of orders after obtaining prior extension from the hospital.

Scrutiny of records revealed that a supply order for sodium Hyaluronate Ophthalmic solution (OCXYLON 14 Mg) for 240 pes. was placed on 21.12.2017 by the hospital. Total cost including tax was Rs. 118800/-. Audit noticed that date of supply of this item was 31.12.2017 but M/s Medelec Instruments, contractor supplied this item on 15.01.2018 i.e after a delay of two weeks without imposing any penalty on the contractor. As per terms and condition hospital may impose penalty of Rs. 4752/- (2% of Rs. 118800/- = Rs. 2376x2 for two weeks = Rs. 4752/-)

Necessary steps may be taken to recover Rs. 4,752/- from the above said Firm/agency after due verification of records. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

PARA No. 02

Subject: Non availability of essential drugs.

(Ref. AUDIT MEMO. NO. 15 dated: - 23 .08.2018)

As per drug policy of Delhi, all essential drugs for health care should be available at all times at all the health facilities of the state.

Further as per instructions of CPA the hospital while placing their supply orders for the next 4 months should keep buffer stock for three months to meet the demand in case of emergency/deleted/supply/non supply to prevent non availability of essential drugs. The assessment of requirement of CPA and non CPA drugs

Settled
in view of
Chall no.
35 dt
15/1/18
for Rs. 4752/-
G
16/1/18

23 23 21 SHC

~~ABC~~

Rs. 4752/-
non imp.
Panel

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Ch. 35
15/1/18

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should be been on the basis of stock in hand and actual consumption during the past period.

Test check of stock of drugs/injections revealed that the following essential drugs remained out of stock for consideration period ranging from 08 to 125 days during 2017-18.

S. No.	Name of Drugs	Duration of non-availability	No. of days
1	Inj. Phenytoin Sodium 50mg/ml.	23.06.17 to 04.07.17	15
2	Inj. Vitamin K 0.5ml amp	05.06.17 to 01.07.17	26
3	Inj. Noradrenaline 1mg/ml	23.06.17 to 31.10.17	125
4	Inj. Tramedol 500mg/ml	10.01.18 to 17.01.18	08
5	Inj. Ranitidine 50mg/ml	08.09.17 to 08.11.17	62

Necessary steps may be taken by hospital so that stock of essential drugs may never be Nil and a buffer stock may be maintained every time.

PARA No. 03

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Subject: Wastage of Blood units.

(Ref. AUDIT MEMO. NO. 16 dated: 25.08.2018)

During the test check of Blood Bank record and the information provided that total no. of 12,250 units of Blood was collected and total no. of blood components prepared were 22,647.

Out of the units prepared of FFP (Plasma) a total no. of 852 units were discarded out of 4057 units with a total of 21% discard, which are on very higher side. Maximum discarded was during the month of April, 2017 and Dec., 2017. These FFP (Plasma) have expiry of one year.

Out of the units prepared of platelets a total no. of 1686 units were discarded out of 6744 units with a total of 25% discard, which is also very high.

These discarded units of Blood could have been used for saving the lives of needy patients. If these units were not required in the hospital then these could be shifted to other hospitals so that these units can be used there.

Hospital Authority may identify the areas where these units can be used before discarding the Blood units.

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PARA NO. 04

Sub: Irregular payment of Children's Education Allowance amounting to Rs. 2670/-

(REF. AUDIT MEMO. NO. 17 Date: - 25.08.2018)

*Amulya
Seetha
Deposited
vide challan
no 52/30-10-18*

On scrutiny of Bill No. TF-335 dated 28.05.2018 of Sh. Bachhe Lal, Peon for the year 2017-18. One set of House Uniform for Rs. 1380/- is also allowed for his daughter, Sanjana after the two set of uniform in the same manner House uniform for Rs. 1290/- is also allowed for his daughter, Sejal after the two set of uniform.

As per the guidelines of Children's Education Allowance, only two sets of uniform prescribed by the school can be purchased.

Necessary steps may be taken to recover Rs. 2670/- (1380+1290) from Sh. Bachhe Lal, Peon of CEA reimbursement after due verification of records. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

*IAO
Ram Gopal
Audit Party No III*

PARA NO. 05 (30)

Subject: Excess of expenditure over allotted Budget.

(REF. AUDIT MEMO. NO. 20 dated: - 27.08.2018)

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On scrutiny of the Budget and Expenditure statement provided by the Hospital for the year 2017-18, it came to notice of Audit that under Head of salary an amount of Rs. 1,07,06,00,000/- was allotted and a total of expenditure of Rs. 1,12,03,11,118/- has been incurred. This shows that an excess expenditure of Rs. 4,97,11,118/- has been incurred.

The Hospital should take necessary steps to regularize the excess expenditure made from the Finance Deptt., Govt. of NCT of Delhi under intimation to Audit.

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Subject: Recovery of Short deduction of License Fee amounting to Rs.1,79,975/-

(REF. AUDIT MEMO. NO. 22 Date: - 28.08.2018)

Rs. 164261
Lic. Fee

License fee in respect of Delhi Govt. have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 by Public works Department, Govt. of NCT of Delhi and Revision of flat rate of licence fee for General Pool Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 19.07.2017.

On scrutiny of PBRs and records, it has been observed that the department had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. Sh./Smt.	Residential Address	Descrip-tion	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Thinosekho Chucha, M.O.	Type -V, Flat No. 19/17, Rajpura Road, Delhi	L. Fee	07/2017 to 07/2018	1270	1065	205	13	2665
2.	Amareshwar Narayan, M.O.	Type -VI, Flat No. 1, Sector 6, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1870	1557	313	13	4069
3.	J.S. Martolia, M.O.	Type -V, Flat No. 3, Sector 6, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498
4.	Sunil Yadav, N.S.	Type - III, Flat No. 76, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510 (470+40)	370	140	13	1820
5.	Santosh Kumari, N.S.	Type - III, Flat No. 85, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
6.	Satnam Kaur, Asstt. Matron/DNS.	Type - IV, Flat No. 29, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	640	520	120	13	1560

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7	Nemngaihiun Mate, N.S.	Type – III, Flat No. 64, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
8	Prem Bajaj, N.S.	Type – III, Flat No. 66, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
9	Veena Gandhi, N.S.	Type – IV, Flat No. 27, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	640	520	120	13	1560
10	Hemlata Nagpal, N.S.	Type – IV, Flat No. 23, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	640	520	120	13	1560
11	Anju Samyal, N.S. (Trf.)	Type – III, Flat No. 57, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 12/2017	510	370	140	6	840
12	Neeru Gupta, N.S.	Type – IV, Flat No. 38, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	640	520	120	13	1560
13	Anita, A. N.S.	Type – IV, Flat No. 31, Sector 6 , Rohini, Delhi	L.Fee	07/2017 to 07/2018	640	520	120	13	1560
14	Mini John, S.N.	Type – III, Flat No. 53, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
15	Mary Kutty Jacob, S.N.	Type – III, Flat No. 80, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
16	Neelam Kumari, S.N.	Type – III, Flat No. 75, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 05/2018	510	370	140	11	1540
17	Rajni Kumari, S.N.	Type – II, Flat No. 248, Dr. BSA Hospital, & Type-III, Flat No. 49, BSA Hospt.	L.Fee	07/2017 to 05/2018 & 6/2018 to 07/2018	310 510	265 370	45 140	11 02	495 280

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18	Suman Bala Gahlot, S.N.	Type – III, Flat No. 86, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
19	Sushila, S.N.	Type – III, Flat No. 114, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
20	Seema, S.N.	Type – III, Flat No. 61, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
21	Babita, S.N.	Type – III, Flat No. 118, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 08/2017	510	370	140	02	280
22	Cicily Jose, S.N.	Type – III, Flat No. 73, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
23	Biji N.V., S.N.	Type – III, Flat No. 68, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
24	Bhanumati, S.N.	Type – III, Flat No. 52, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
25	Manju Salin, S.N.	Type – III, Flat No. 113, Dr. BSA Hospital, Rohini, Delhi	L.Fee	07/2017 to 08/2017	510	370	140	02	280
26	Tessy Francis, S.N.	Type – III, Flat No. 87, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
27	Thresiamma Joicy, S.N.	Type – III, Flat No. 104, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
28	Naaz Shaikh, S.N.	Type – II, Flat No. 247, Sector 6, Rohini, Delhi & Type III Flat No. 111 BSA Campus	L.Fee	07/2017 to 09/2017 & 10/2017 to 06/2018	310 510	265 370	45 140	03 10	135 1400

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29	Kuldeep Kaur, S.N.	Type - III, Flat No. 95, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
30	Pawan Behl, S.N.	Type - III, Flat No. 63, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 09/2017	510	370	140	03	120
31	Maya Sree Kumar, S.N.	Type - III, Flat No. 91, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 05/2018	510	370	140	11	1540
32	Manju Rani, S.N.	Type - III, Flat No.120 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
33	Shiny C.R., S.N.	Type - III, Flat No. 100 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 04/2018	510	370	140	10	1400
34	Sushma Chauhan, S.N.	Type - III, Flat No. 90, Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
35	Molly Biju, S.N.	Type - III, Flat No.126 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
36	Meena,S.N.	Type - II, Flat No.156 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
37	Sunita, S.N.	Type - II, Flat No.139 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
38	Sudesh Kumari , S.N.	Type - II, Flat No.144 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
39	Ajimol C.K. , S.N.	Type - II, Flat No.147 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585

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40	Sunita M. Robinson, S.N.	Type - III, Flat No.89 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
41	Deepa Pradeep, S.N.	Type - III, Flat No.88 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 10/2017	510	370	140	04	560
42	Laly Kuruvilla, S.N.	Type - III, Flat No.83 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
43	Sini Mole M.C., S.N.	Type - III, Flat No.96 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 01/2018	510	370	140	07	980
44	Ravita Kumari, S.N.	Type - III, Flat No.117 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
45	Sharmila Lakra, S.N.	Type - III, Flat No.69 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
46	Ritu Bawa, S.N.	Type - III, Flat No.112 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
47	Jayanthi Sajimon, S.N.	Type - III, Flat No.122 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
48	Suman Kumari, S.N.	Type - III, Flat No.84 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
49	Savita Mudgil, S.N.	Type - III, Flat No.72 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
50	Prabha Arya, S.N.	Type - III, Flat No.106 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
51	Santosh Kumari, S.N.	Type - III, Flat No.111 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
52	Kusum Rana, S.N.	Type - III, Flat No.77 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820

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53	S.Catherine, S.N.	Type – III, Flat No.105 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2017	510	370	140	01	140
54	Jessy Mol P.M., S.N.	Type – III, Flat No.65 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
55	Kaushalya Rana, S.N.	Type – III, Flat No.93 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
56	Somvati Rohilla, S.N.	Type – III, Flat No.71 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
57	Soma Unnikrishnan, S.N.	Type – III, Flat No.99 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
58	Sharmila Dutt, S.N.	Type – III, Flat No.56 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
59	Sindhu A.G. S.N.	Type – III, Flat No119 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
60	Sharda Bindu, S.N.	Type – III, Flat No.44 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
61	Sadhna Bakshi, S.N.	Type – III, Flat No. 94 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
62	Saroj Kumari, S.N.	Type – III, Flat No.70 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 08/2017	510	370	140	02	280
63	Sini Biji, S.N.	Type – III, Flat No.110 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820

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64	Rita Rani, S.N.	Type - III, Flat No.124 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
65	Suneeta Koli, S.N.	Type - III, Flat No.130 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
66	Neena Mittal, S.N.	Type - IV, Flat No.19 Sector 6, Rohini, Delhi	L.Fee	05/2018 to 07/2018	640	520	120	03	360
67	Manjeet Chahal,S.N.	Type - III, Flat No.122 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	370	140	13	1820
68	Promila Devi, S.N.	Type - II, Flat No.136 Sector 6, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
69	Bhawana,S.N.	Type - II, Flat No.191 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 08/2017	310	265	45	02	90
70	Anita Bhasker, S.N	Type - II, Flat No.221 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
71	Archana, S.N.	Type - III, Flat No.97 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	293	217	13	2821*
72	Vimal Kr. Saini, S.N.	Type - II, Flat No.158 BSA Campus, Rohini, Delhi Type-III, flat No. 57, BSA campus	L.Fee	07/2017 to 03/2018 04/2018 to 07/2018	310 510	265 370	45 140	09 04	405 560
73	Rameshwar Lal Sangwa, S.N.	Type - II, Flat No.241 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585

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74	Mercy P.J. Raju, S.N.	Type - II, Flat No.129 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
75	Mool Singh, S.N.	Type - II, Flat No.229 BSA Campus, Rohini, Delhi & Type-III, flat No. 113, BSA campus	L.Fee	07/2017 to 03/2018	310	265	45	09	405
				04/2018 to 07/2018	510	370	140	04	560
76	Prem Lata, S.N.	Type - II, Flat No.197 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
77	Ram Prakash Choudhary, S.N.	Type - II, Flat No.170, BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 11/2017	310	265	45	05	225
78	Renu, S.N.	Type - II, Flat No.246 BSA Campus, Rohini, Delhi & Type-III, flat No. 70, BSA campus	L.Fee	07/2017 to 04/2018	310	265	45	10	450
				& 05/2018 to 07/2018	510	370	140	03	420
79	Shambhu Dayal Yadav, S.N.	Type - II, Flat No.233 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 08/2017	310	265	45	02	90
80	Sumit Sehra, S.N.	Type - II, Flat No.206 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2017	310	265	45	01	45
81	Vinod Kumar, S.N.	Type - II, Flat No.201 BSA Campus, Rohini, Delhi & Type-III, flat No. 80, BSA campus	L.Fee	07/2017 to 03/2018	310	265	45	09	405
				04/2018 to 07/2018	510	370	140	04	560
82	Hetram, S.N.	Type - II, Flat No.218 BSA Campus, Rohini, Delhi & Type-III, flat No. 121, BSA	L.Fee	07/2017 to 04/2018 & 05/2018 to	310	265	45	10	450

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		campus		07/2018	510	370	140	03	420
83	Shiv Narayan,S.N.	Type – II, Flat No.202 BSA Campus, Rohini, Delhi Type-III, flat No. 73, BSA campus	L.Fee	07/2017 to 04/2018 05/2018 to 07/2018	310 510	265 370	45 140	10 03	450 420
84	Kusum Lata, S.N.	Type – III, Flat No.48 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	293	217	13	2821
85	Gunjan Dehaley,S.N.	Type – III, Flat No.109 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	510	265	245	13	3185
86	Jyoti Bhardwaj,S.N.	Type – III, Flat No.67 Sector 6, Rohini, Delhi	L.Fee	07/2018 to 07/2018	510	370	140	01	140
87	Sunita Rani,S.N.	Type II, Flat No. 209, BSA campus	L.Fee	07/2018 to 7/2018	310	265	45	01	45
88	Rema Devi,UDC	Type – II, Flat No.232 BSA Campus, Rohini, Delhi Type-III, flat No. 62, BSA campus	L.Fee	07/2017 to 05/2018 & 06/2018 to 07/2018	310 510	265 370	45 140	11 02	495 280
89	Sanjay Kumar,Driver	Type – II, Flat No.141 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
90	Jagat Singh Negi, Driver	Type – II, Flat No.245 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
91	Satish Kumar,Drive	Type – II, Flat No.242 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585

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92	Sunita Rani, UDC	Type – III, Flat No.78 BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 07/2018	510	370	140	13	1820
93	Meena Jain, Statistical Officer	Type – III, Flat No.55 BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 08/2017	510	370	140	02	280
94	Parveen Kumar Srivastava, Programmer	Type – IV, Flat No.01, Shalimar Bagh Delhi Govt. flats, Delhi	L.Fee	07 /2017 to 07/2018	640	500	140	13	1820
95	Subhash Chander Rathi, Jr. Radiographer	Type – II, Flat No.244 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 05/2018	310	265	45	11	495
		Type III, Flat No. 79, BSA Campus		& 06/2018 to 07/2018	510	370	140	02	280
96	Satya Pal Singh, Lab Asstt.	Type – II, Flat No.147 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
97	Nidhi Sharma, Jr. radiographer	Type – II, Flat No.217 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
98	Virender Singh, OT Tech.	Type – II, Flat No.210 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
99	Sarika Verma, Occup. Tech.	Type – II, Flat No.242 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	293	17	13	221
100	Seema, ECG Tech.	Type – III, Flat No.47 BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 06/2018	510	370	140	12	1680/-
101	Sandeep Anand, Pharmacist	Type – III, Flat No.62, BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 07/2017	510	370	140	01	140

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102	Ruchi Prasad, Refractionist	Type – III, Flat No.81 BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 07/2018	510	370	140	13	1820
103	Arun Kr. Bhardwaj, Lab Asstt.,	Type – II, Flat No.924, Delhi Admn. Flats, Gulabi Bagh, Delhi	L.Fee	09/2017 to 07/2018	310	245	65	11	715
104	Anil Gupta, Pharmacist	Type – III, Flat No.125 BSA Campus, Rohini, Delhi	L.Fee	07 /2017 to 07/2018	510	370	140	13	1820
105	Shalini Sharma, Lab Assll..	Type – II, Flat No.143 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
106	Alice Devassy, Lab Tech	Type – III, Flat No.863 Delhi Admn. Flats, Gulabi Bagh, Delhi	L.Fee	07 /2017 to 07/2018	510	370	140	13	1820
107	Jasbir Singh, O.T. Tech.	Type-I, flat No. 39, Guru Gobind Singh Hosp., Govt. Accom.	L.Fee	07/2017 to 07/2018	150	80	70	13	910
108	Chet Ram, LDC	Type – II, Flat No.C/185 Sindhora Kalan, Delhi	L.Fee	07/2017 to 12/2017	310	245	65	06	390
109	Anshu syal Dhawan, Speech Therapist	Type – II, Flat No.194 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
110	Naveen Kumar, O.T. Tech.	Type – II, Flat No.155 BSA Campus, Rohini, Delhi	L.Fee	07/2017 to 07/2018	310	265	45	13	585
111	Bhupender Singh, Pharmacist	Type – II, Flat No.212 BSA Campus, Rohini, Delhi	L.Fee	09/2017 to 07/2018	310	265	45	11	495
112	Laxman Singh, Pharmacist	Type – II, Flat No.212 BSA Campus, Rohini, Delhi	L.Fee	09/2017 to 07/2018	310	265	45	11	495
113	Prem Kr. Jha, N.O.	Type – I, Flat No.119 Gulabi Bagh, Delhi Govt. flats, Delhi	L.Fee	12/2017 to 07/2018	150	135	15	08	120
114	Amit Johari, Specialist	Type –V, Flat No. 11, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498

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115	Pankaj Kumar, Specialist Gr. I	Type -V, Flat No. 13, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498
116	Vijay Dhankar, Specialist Gr. I	Type -IV, Flat No. 6, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	640	520	120	13	1560
117	Shalinder Kaushik, M.O.	Type -V, Flat No. 5, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498
118	Rajiv Ranjan Kumar, Specialist Gr. I	Type -V, Flat No. 4, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498
119	Namita Deka, Specialist Gr. I	Type -V, Flat No. 12, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	924	346	13	4498
120	Pradeep Sharma, M.O.	Type -V, Flat No. 14, BSA Campus, Rohini, Delhi	L. Fee	07/2017 to 07/2018	1270	520	750	13	975
Amount Recoverable									1,79,975

Necessary steps should be taken to recover Rs. 1,79,975/- arrears of License Fee as detailed above after due verification of records. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

IN ADDITION TO ABOVE, DEDUCTION OF LICENCE FEE FROM THE M/O AUGUST, 2018 MAY BE DEDUCTED AS PER REVISED RATES OF LICENCE FEE.

PARA NO: 08 (32)
(Ref. MEMO. NO.1, 7 and 11)

Sub:- Non-Production of Record (NPR)

The following records/registers were not furnished by the Deptt. to the Audit for scrutiny:

- 1 List of unserviceable items / Un consumable items / Condemnation files.
- 2 Expenditure Control Register.
- 3 Detail of outstanding Abstract Contingent (AC) advances Bills and D.C bills.
- 4 Spouse information.
- 5 LTC/Children Education Allowance /Newspaper & Telephone Reimbursement Registers.

Signature _____
Name: (Ajay Kr. Chandna)
Designation I.A.O., Audit Party No. -VI

Dated: 29.08.2018

Called as taken as fresh
Amir K. Singh, I.A.O., Audit Party

**PART-II CURRENT AUDIT REPORT
(2018-19)**

No. 01 (Ref. Memo No. 07 dated 30.04.2019)
:- Non-Settlement of Advances

As per letter number F.PAO-25/2019-20/AC Bill/155-156 dated 30.04.19 issued by
Office of the PAO-XXV regarding outstanding abstract contingent bills & other advances, it was
found that advances for the amount of Rs. 4,05,79,456/- are lying un-adjusted as per the detail
given below whereas as per the GFR-323(2) of 2017, the adjustment bill along with the balance
as any shall be submitted by the government servant within fifteen days of the draw of advance.
These advances may be got adjusted at the earliest under intimation to audit.

S.No.	ACB No.	YEAR	ACB Amt.
1.	378	2004-05	213812
2.	580	2007-08	81875
3.	804	2007-08	223934
4.	967	2007-08	27733
5.	893	2007-08	4000
6.	579	2007-08	3180
7.	1097	2007-08	1104
8.	124	2008-09	7950000
9.	179	2008-09	1002000
10.	761	2008-09	4500
11.	824	2009-10	1900
12.	205	2009-10	6733000
13.	206	2009-10	3800000
14.	1477	2010-11	2150000
15.	1328	2012-13	15000
16.	274	2013-14	203000
17.	564	2014-15	25000
18.	868	2014-15	25500
19.	1127	2014-15	75000
20.	1637	2014-15	200000
21.	752	2015-16	25754
22.	1316	2015-16	6240703
23.	1523	2016-17	1620093
24.	1370	2017-18	9899608
25.	1665	2017-18	13000
26.	1666	2017-18	4000
27.	1389	2018-19	17500
28.	1627	2018-19	8260
			40579456

39/c to 40/c

42/c

u/c

(6)

Para No. 02 (Ref. Memo No. 15 dated 30.04.2019)
Sub :- Over payment of Transport Allowance - Recovery of Rs. 19332/-

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. The information provided by the authorities of Dr. BSA Hospital and further checked from PBR it was observed that the following Nursing Officers were on leave for full calendar month but was paid TA for that month as per the following details which may be recovered from them under intimation to audit.

71/c to
78/c

S.No.	Name of the official	Period of leave	No. Of full months for TA paid	Rate of TA	Amount (in Rs.)
1.	Misha Chandran	10.09.18 to 08.03.19	Oct 18 = 1 month	3924	3924
2.	Smitha Thomas	27.06.18 to 31.08.19	July 18 to Sept 18 = 3 months	3852	11556
3.	Girija Prasad	12.06.18 to 25.08.18	July 18 = 1 month	3852	3852
Total					19332

Para No. 03 (Ref. Memo No. 08,14 dated 30.04.2019)
Sub :- Non Functioning of Equipments in Main OT

(5)

A. Non Working of Refrigerators

41/c to
43/c

The main OT is preparing a register named "office Information Book" by which the officials working in Main OT inform the incharge, Repair & Maintenance, Dr. BSA Hospital, Delhi for repair of the equipment lying in Main OT. On 15.05.18 the Nursing Staff of Main OT recommended the MO-incharge for repair of 03 pharmaceutical refrigerator lying in Main OT. These refrigerator are still lying as un-serviceable on 29.04.19. (As per serviceable slip No.163-165).

B. Non working of ENT Microscope

69/c to
70/c

During the course of audit it was observed that the one Microscope which has been installed in the main OT has not been functioning since 19.12.18 This microscope is still lying as un-serviceable on 29.04.19. (As per service report 289 dated 30.04.19).

The above equipments may be made functional at the earliest for the smooth functioning of Main OT under intimation to audit.

Settled in view of reply of Deptt
16/12/19

4

Para No. 07 (Ref. Memo No. 10 dated 30.04.2019)
Sub :- Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in Dr. BSA Hospital, Rohini Delhi, it has been observed that the validity of a number of FDR submitted as EMD or Bank Guarantees, submitted by vendors/suppliers, has already been expired and Hospital has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder :-

S.No.	Sl. No of valuable Register	Name of agency	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date expiry of validity of FDR/BG
1	8/2011-12 Group-V	Mediserve	799106	100000	17.01.14
2.	13/2011-12	Bim Healthcare	0750858	100000	17.04.14
3.	15/2011-12	Mediwyn Science Life	871804	100000	04.01.14
4	04/2011-12 Group-I	Himnisha Enterprises	000220	100000	03.05.14
5	6/2011-12 Group-III	Gralener International	499693	100000	30.12.13

These amounts are more than 5 to 6 years old, these may be got revalidated or may be refunded to concern firm under intimation to audit.

Para No. 08 (Ref. Memo No 02,04,12 dated 22.04.2019,29.04.19,30.4.19)
Sub :- Stock register of ECG Deptt.

The test check of stock registers of various branches of the Dr. Baba Saheb Ambekar Hospital, Rohini for the period 2018-19, the following discrepancies were observed

1. ECG Deptt.

It was observed that various items were received by the ECG Deptt from main stores. No stock registers were prepared by the ECG deptt in the absence of which audit is not in the position to verify the correct position of the stock in hand. These items are required to be entered in the stock register. Few of the items are illustrated below :-

S.No.	Item	Indent No.	Qty	Entered at page number of main store of surgical store with date
1.	ECG Paper roll of Schiller	01/75/18	115	115/05.07.18
2.	ECG Paper roll of Schiller	17/19	1080	90/01.02.19
3.	ECG Paper roll for BPL	11/18	1200	91/08.06.18

This items may be entered in the stock register under intimation to audit.

Settled
 under
 Deptt
 15/11/19

[Signature]

2. Minor OT

The stock register of Medicine OPD of Minor OT shows the following discrepancies :-

1. The Account of Draw Sheet was maintained at Page number 177, balance of 21 draw sheet was shown as on page number 18.09.10, 50 more draw sheet was taken from main store on 05.02.14, the progressive total should have been 71(21+50) but shown as 61.
2. Further at the beginning of the stock register it was observed that last physical verification of stock was done on 16.06.17, it may please be clarified to audit how the team of expert verify the stock of 71 when it was not lying actually in the stock.
3. Further no physical verification of stock was done after 16.06.17

The above discrepancies may be removed under intimation to audit

3. General Stock Register-Main Store

The following discrepancies were observed in maintaining the General Stock Register :-

1. At the time of issue of items mentioned in the non consumable stock register are subtracted from the balance and even reduced to nil whereas these items are to be shown in progressive total.
2. No physical verification of stock was made for the year 2018-19
3. Some of the linen items are still showing balance whereas these have been purchased before 2016-17, lying of these items either is the result of excess purchase.

S.No.	Item	Date of procurement	Present balance	Page No.
1.	Pateint Blanket (woolen0	Before 01.07.16	150	06
2.	Pillow Pollyfill	Before 01.07.16	65	12
3.	Woolen Cloth for overcoat	Before 01.07.16	18.3 M	14

54/c
to 56/c

(RAM GOPAL VERMA)
IAO
PARTY NO. III

37/C

2

2

PART -III TEST AUDIT NOTES

TAN 01 (Ref. Memo No. 06 dated 29.04.2019)
Sub :- Medicines received after the expiry of shelf life

As per the tender conditions for supply of medicines, the supplied medicines and drugs should have the prescribed potency throughout the shelf life period as prescribed in the Drugs and Cosmetics Act 1940 and rules there under and in relevant Pharmacopoeias. The remaining shelf life of the drug at the time of the drug at the time of delivery should not be less than $\frac{3}{4}$ if the labeled shelf life and its active ingredients should remain within the permissible level throughout the shelf life period of the drug.

A test check of the records of the CPA related to the procurement of Medicines were received beyond the permissible limit of life span as per details given below. Care should be taken in future to take the medicines/drugs within the shelf life.

Item Code	Item Name	DOM	DOE	Received on vide challan number	Supply should have been received upto
4000149	Clobetasol Propionate 0.05% Ointment	01.02.18	31.01.21	S/18-19/1982 dtd. 11.01.19	01.11.18
4000236	Fexofenadine	01.06.18	31.02.20	S/18-19/1982 dtd. 11.01.19	01.12.18
1635019	Cyclosporine A	01.08.17	29.02.20	005469/ 01.01.18	29.01.19
1219007	Phenobarbitone	01.12.17	30.11.19	JP/2106/2019/GST 28.01.19	01.06.18

33/C
238X

TAN 02 (Ref. Memo No. 09 dated 30.04.2019)
Sub :- Irregularities in treatment of Bio Medical Waste

During the scrutiny of the records related to STP and bio Medical Waste of the hospital it was noticed that hospital is not doing pre-treatment for waste water generated from laundry and disposing this waste water directly to the drain. Whereas as per the provision u/s 25/26 of the water(prevention of control of pollution) Act, 1974, no person without the previous consent of DPCC shall establish or take any step to establish any industry, operation or process or any treatment and disposal system an extension or addition thereto, which is likely to discharge sewage or trade effluent in to a stream or on land. Further as per certificate (Form III) issued by DPCC to hospital on 04.01.18, mentionrf at Sr.No. 26 that hospital shall establish a Bar-coding system for bags or containers containing bio medical waste but still no bar coding system has been implemented in the hospital.

The above discrepancies may please be removed under intimation to audit.

36/C

TAN 03 (Ref. Memo No. 13 dated 30.04.19)
Sub :- Non Availability of Essential Medicines

During the course of audit it was observed that the following medicines were not available in main store of medicine during the financial year 2018-19. The hospital authorities should adhere to the guidelines of DHS and should keep a buffer stock of these essential medicines to avoid local purchases of these medicines. Care may be taken in future to avoid the keeping of nil stock in store.

S.No.	Name of the medicine	Item Code	Period of Nil Stock	No. of Days
1.	Anti Rabbits Vaccine	CPA 4000470CPA 3156013	22.05.18 to 03.06.18 21.06.18 to 06.08.18 22.11.18 to 31.03.19	13 47 130
2.	Syp. Cefixime 50mg/5ml	CPA 20130037	1.04.18 to 07.11.18 10.01.19 to 31.03.19	198 81
3.	Tab. Amoidarone	CPA 20170692	30.11.18 to 17.03.19	108
4.	Tab Phenobaritone	CPA 1219007	05.11.18 to 01.01.19	57
5.	Inj PAM	CPA 20160708	05.11.18 to 01.02.19	89
6.	Tab Pheniramine maleate	CPA 1532003	30.06.18 to 17.12.18	171
7.	Tab. Pantoprazole	CPA 4000470CPA 3156013	07.06.18 to 28.06.18 30.08.18 to 26.10.18	23 59

5210
to 610


(RAM GOPAL VERMA)
IAO
PARTY NO. III

Current Audit Report (2019-21)

29

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Para No. 1 Recovery of Licence Fee of Rs. 54090/-
(Ref. audit memo No. 8 dated 13.04.2021)

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./8494-8588 Dated 08.10.20 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2020.

During the course of audit of Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi for the period 2019-21, it has been observed that the Licence fee of most of the staff members have not been deducted at the revised rate w.e.f. 01.07.2020. Some of the example are given hereunder:-

S. No	Name & Designation (Sh./Smt.)	Residential Address	Period	License Fee			No. of month	Net Amount recoverable in Rs.
				Due	Deducted	Diff.		
1	Shalinder Kaushik, M.O.	Type -V, Flat No. 5, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
2	Pradeep Sharma, M.O.	Type -V, Flat No. 14, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
3	Pankaj Kumar, Specialist Gr.I	Type -V, Flat No. 13, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
4	Vijay Dhankar, Specialist Gr. I	Type -IV, Flat No. 6, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
5	Rajiv Ranjan Kumar, Specialist Gr.I	Type -V, Flat No. 4, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
6	Namita Deka, Specialist Gr. I	Type -V, Flat No. 12, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
7	Amit Johari, Specialist	Type -V, Flat No. 11, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980

Para noted partially
for SMO 2, 4, 5, 6, 7
in view of reply
to memo no. 8
9902/- v/v/4
PA-1730dt 16/1/21
16/1/21

PART-II

Current Audit Report (2019-21)

Para No. 1 Recovery of Licence Fee of Rs. 54090/-
(Ref. audit memo No. 8 dated 13.04.2021)

P-30

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./8494-8588 Dated 08.10.20 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2020.

During the course of audit of Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi for the period 2019-21, it has been observed that the Licence fee of most of the staff members have not been deducted at the revised rate w.e.f. 01.07.2020. Some of the example are given hereunder:-

S. No	Name & Designation (Sh./Smt.)	Residential Address	Period	License Fee			No. of month	Net Amount recoverable in Rs.
				Due	Deducted	Diff.		
1	Shalinder Kaushik, M.O.	Type -V, Flat No. 5, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
2	Pradeep Sharma, M.O.	Type -V, Flat No. 14, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
3	Pankaj Kumar, Specialist Gr.I	Type -V, Flat No. 13, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
4	Vijay Dhankar, Specialist Gr. I	Type -V, Flat No. 6, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
5	Rajiv Ranjan Kumar, Specialist Gr.I	Type -V, Flat No. 4, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
6	Namita Deka, Specialist Gr. I	Type -V, Flat No. 12, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
7	Amit Johari, Specialist	Type -V, Flat No. 11, BSA Campus, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980

Partially settled for 5, 6, 7, 4

In view of PB-1073 dt 16/11/20 AR 9902/-

15/11/20

AR

8	Harender Kumar, Specialist Gr. I	Type V, Flat No. 5, Motia Khan, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
9	Thinosekho Chucha, M.O.	Type -V, Flat No. 19/17, Rajpura Road, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
10	J.S. Martolia , M.O.	Type -V, Flat No. 3, Sector 6, Rohini, Delhi	07/2020 to 03/2021	1490	1270	220	9	1980
11	Amareshwar Narayan , M.O.	Type -VI, Flat No. 1, Sector 6, Rohini, Delhi	07/2020 to 03/2021	2200	1870	330	9	2970
12	Rameshwar Lal Sangwa, S.N.	Type - II, Flat No.241 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
13	Vimal Kr. Saini, S.N.	Type-III, flat No. 57, BSA campus	07/2020 to 03/2021	600	510	90	9	810
14	Mool Singh, S.N.	Type-III, flat No. 113, BSA campus	07/2020 to 03/2021	600	510	90	9	810
15	Vinod Kumar, S.N.	Type-III, flat No. 80, BSA campus	07/2020 to 03/2021	600	510	90	9	810
16	Hetram, S.N.	Type-III, flat No. 121, BSA campus	07/2020 to 03/2021	600	510	90	9	810
17	Shiv Narayan, S.N.	Type-III, flat No. 73, BSA campus	07/2020 to 03/2021	600	510	90	9	810
18	BAHADUR SINGH, N.O.	Type - II, Flat No.133 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
19	BACHHE LAL, Peon	Type - II, Flat No.203 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
20	MANJEET KUMAR YADAV, O.T. Attendant	Type - II, Flat No.192 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
21	MOHD JAHANGIR ALAM, N.O.	Type - II, Flat No.162 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
22	MUKESH, N.O.	Type - II, Flat No.176 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
23	NEERAJ SHARMA, N.O.	Type - II, Flat No.244 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540

24	SAJJAN KUMAR,N.O.	Type - II, Flat No.213 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
25	SANJAY SINGH,N.O.	Type - II, Flat No.224 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
26	VEER SINGH,N.O.	Type - II, Flat No.239 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
27	VINESH KUMAR,N.O.	Type - II, Flat No.238 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
28	VIPIN KUMAR,N.O.	Type - II, Flat No.183 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
29	BALWAN SINGH,Dresser	Type - II, Flat No.187 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
30	DHARAMBIR,N.O.	Type - II, Flat No.181 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
31	IMTIYAZ AHMAD,N.O	Type - II, Flat No.145 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
32	JAGJIT SINGH DHILLON,N.O.	Type - II, Flat No.250 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
33	NEELAM SINGH,N.O.	Type - II, Flat No.235 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
34	RAJESH KUMAR GAUTAM,N.O.	Type - II, Flat No.134 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
35	RAM KUMAR,N.O.	Type - II, Flat No.169 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
36	RATAN SINGH,Dresser	Type - II, Flat No.223 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
37	SANDEEP KUMAR,N.O.	Type - II, Flat No.186 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540

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38	UMAKANT SINGH,N.O.	Type – II, Flat No.212 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
39	KRISHNA DEVI,N.O.	Type – II, Flat No.238 BSA Campus, Rohini	07/2020 to 03/2021	370	310	60	9	540
40	JITENDER KUMAR,N.O.	Type – II, Flat No.207 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
41	NASIM AHMAD,N.O.	Type – II, Flat No.162 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
42	MUKESH KUMAR,N.O.	Type – II, Flat No.151 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
43	SUNIL KUMAR,Lab Attendant	Type – II, Flat No.179 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
44	RAVI KUMAR,N.O.	Type – II, Flat No.146 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
45	Rema Devi,UDC	Type-III, flat No. 62, BSA campus	07/2020 to 03/2021	600	510	90	9	810
46	Subhash, Driver	Type – II, Flat No.175 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
47	Jagdish, Driver	Type – II, Flat No.175 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
48	Sanjay Kumar,Driver	Type – II, Flat No.141 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
49	Satish Kumar,Drive	Type – II, Flat No.242 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	540
50	Purushottam Swaroom, NO	Type – III, Flat No.114 BSA campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	810
51	Pradeep Kuarchoudhary, NO	Type – III, Flat No.101 BSA campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	810
52	Sunita Rani,S.N.	Type II, Flat No. 209; BSA campus	07/2020 to 03/2021	370	310	60	9	540

53	Radheshyam, NO	Type – II, Flat No.200 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	54
54	Premlata, NO	Type – II, Flat No.197 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	54
55	Rajendra Singh, NO	Type – II, Flat No.218 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	54
56	Meenakshi, NO	Type – II, Flat No.205 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	370	310	60	9	54
57	Jyoti Bhardwaj, S.N.	Type – III, Flat No.67 BSA campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
58	Bhanu Prakash Pandey, NO	Type – III, Flat No.77 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
59	Gunjan Dehaley, S.N.	Type – III, Flat No.109 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
60	Renu, S.N.	Type-III, flat No. 70, BSA campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
61	Anita Bhasker, NO	Type – III, Flat No.91 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
62	Mercy P.J. Raju, S.N.	Type – III, Flat No.47 BSA Campus, Rohini, Delhi	07/2020 to 03/2021	600	510	90	9	81
Total								54090

Necessary steps should be taken to recover the Licence fee amounting to Rs. 54090/- from the above mentioned staff members, after due verification of fact and figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.



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Para No. 2 Non-refund/renewal of performance guarantee/EMD lying
(Ref. audit memo No. 9 dated: 13.04.2021)

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During the test check of record provided to audit for the period 2019-21 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name of the Agency	Amount	Date of issue	Date of maturity
1	0880958	Sakhi Enterprises	50000/-	20.12.18	20.02.21
2	1713350666	Popular Scientific Corporation	50000/-	22.12.18	22.01.21
3	553217	Innovative Life Science	50000/-	24.12.18	24.12.20
4	465382	Standard Traders	50000/-	24.12.18	24.02.21
5	--	Diagaid Mediwares Pvt. Ltd	50000/-	20.12.18	20.01.21
6	884862	Bio Chrom International	50000/-	19.12.18	19.02.21

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Hospital may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit. The same observation was made in the previous audit report for the period 2018-19.

Para No 3 Non-settlement of advances amounting to Rs. 41196709/-
(Ref. audit memo No. 10 dated: 15.04.2021)

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

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During the scrutiny of record provided to audit party, it has been observed that advances amounting to Rs. 41196709/- as per detail given below, have not adjusted, as yet:-

Sl. No.	Financial Year	AC Bill No.	Description for which advance given	Amount
1	2004-05	378	Purchase of Computers	213812
2	2007-08	580	Purchase of laptop from NICS	81875
3	2007-08	804	Purchase of computers from NICS	223934
4	2007-08	967	Purchase of laser jet printer from NICS	27733
5	2007-08	393	TLD Badges	4000
6	2007-08	579	Procurement of R Card	3180
7	2007-08	1097	Custom duty on printer	1104
8	2008-09	124	Purchase of Imported equipment	7950000
9	2008-09	761	Payment to DPCC	4500
10	2008-09	179	Purchase of Imported equipment	1012000
11	2009-10	824	Digital signature	1900
12	2009-10	205	Purchase of Imported equipment	6733000
13	2009-10	206	Purchase of Imported equipment	3800000
14	2010-11	1477	Purchase of Imported equipment	2150000
15	2013-14	274	National Board of Exam	203000
16	2014-15	564	Registrar State Commission	25000
17	2014-15	868	Registrar State Commission	25500
18	2014-15	1127	Registrar State Commission	75000
19	2014-15	1637	Interview for faculty member	200000
20	2015-16	752	NICS	25754
21	2015-16	1316	HLL	6240703
22	2016-17	1523	Procurement of computers	1620093
23	2017-18	1370	Purchase of digital radiography machine	9899608
24	2017-18	1666	IAMM EQAS	4000
25	2018-19	1627	EQAS-IAMM	8260
26	2019-20	674	Adv. For conducting state level assessment for NQAS certification by State tem	18000

28/c

27	2019-20	975	Digital radiography machine with single flat panel detector from M/s HLL	254033
28	2019-20	977	Procurement and implementation of Bar coding system from M/s Biotic Waste Solution	311520
29	2019-20	1073	advance for participation for the year 2020 IAMM	8260
30	2020-21	244	advance to mtnl	2360
31	2020-21	290	advance to mtnl	2360
32	2020-21	403	advance to mtnl	2360
33	2020-21	620	advabce to eqas	11500
34	2020-21	791	advabce to eqas	8260
35	2020-21	928	advance ndmc (swm)	44100
				41196709

Necessary steps should be taken to settle/recover these advances, after due verification, under intimation to audit.

Para No. 4 Overpayment of Salary of Rs. 9319/- in respect of CCL beyond 365 days

(Ref. audit memo No 15 dated 08.06.2021)

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child care Leave (CCL), following changes have been made:-

1. CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
2. CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
3. For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18

During the test check of the records of CCL and scrutiny of Pay Bill Registers for the period 2019-21, it has been found that the following staff is on CCL, but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The Court has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

S. No	Name & Designation (Sh/Smt/Ms)	CCL balance beyond 14.12.18	Period of CCL w.e.f. 14.12.18	No. of days CCL taken after 14.12.18 and above than 365	Basic	DA	Total (BP+DA)	Recovery @ 20% of (BP+DA)	Amount to be recovered
1	Alka Budhiraja, NS	365	11.03.20 to 20.03.20	10	75600	12852	88452	17690	5706
2	Hemlata, NS	365	09.03.19 to 15.03.20	7	73400	6606	80006	16001	3613
Total									9319/-

Necessary steps should be taken to recover the Salary in respect of CCL amounting to Rs. 9319/- from the above mentioned staff members, after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 5 Overpayment of Transport Allowances amounting to Rs. 8424/- during the Leave for full calendar month
(Ref. audit memo No 16 dated 16.06.2021)

33

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During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2019-21, it has been found that the following staff is on Leave for full calendar month but, Transport Allowance was paid to them during, which was not admissible as per detail below:-

S. No.	Name & Designation	Leave Period	Leave full calendar month	Transport Allowance paid including DA	Overpayment of Transport Allowances to be recovered
1	Dr. Nidhi P Sehgal, Specialist Gr. I (Anaesthesia)	01.02.20 to 22.03.20	February 2020	8424/-	8424/-
Total					8424/-

Necessary steps should be taken to recover the Transport Allowance amounting to Rs. 8424/- from the above staff, after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 12.04.21)

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f. 25

The following records/information not produced to audit.

- 1. TR-V Stock
- 2. Expenditure control registers
- 3. Property Registers
- 4. List of unserviceable items/condemnation files & records
- 5. LTC/cEA/Newspaper & Telephone reimbursement registers
- 6. Log Book & History sheet of vehicles

Amit
(Amit Kumar Sinha)
Assistant Accounts Officer
Audit Party No.X

Test Audit Notes

TAN 1 **Improper Maintenance of Cash Book** (Ref. No. audit memo No.12 dated 16.04.2021)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

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

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Dr. Baba Saheb Ambedkar Hospita, Rohini, New Delhi for the period 2019-21 the following discrepancies have been noticed:-

1. Every entries of Bill registers have not been signed by DDO

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

TAN 2 **Improper maintenance of Pay Bill Registers** (Ref. audit memo No 11 dated 15.04.2021)

During the test check of pay bill registers for the audit period 2019-21, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the first page of PBRs by the competent authority.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not

done. Horizontal and vertical totals should be worked out and shown to next audit.

3. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. have not been filled in most cases.
4. A number of cutting/overwriting and use of fluid in the PBR has not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO

Necessary steps should be taken to update the PBRs under intimation to audit.

TAN 3 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 13 dated 16.04.2021)

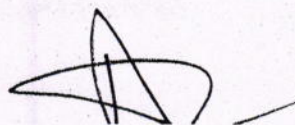
During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

(A) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-

1. Dr. G P Kaushal, CMO
2. Dr. Abhay Kumar, CDMO
3. Dr. Archana Singh, CDMO
4. Dr. Bandita Rani Roy, CDMO
5. Dr. Vineet Popli, CMO (SAG)
6. Smt. Sunita Meena, Staff Nurse

(B) The first page of the service book is to be attested by the competent authority. However, in some of the cases, the first page of the service book of officers/officials has not been found attested

1. Dr. J S Martolia, CMO(NFSG) (2nd Volume)
2. Smt. Sunita Meena, Staff Nurse



(C) Photo of the employee should be pasted at first page of the Service Book. However, the same has not been found in the service books of following staff:-

- 1. Dr. J S Martolia, CMO(NFSG) (2nd Volume)

(D) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-

- 1. There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.
- 2. The leave records have not been attested by the Competent Authority

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

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.

(F) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

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

TAN 4 Improper maintenance of various Stock Registers
(Ref. audit memo No. 14 dated 07.06.2021)

During the test check of various stock registers i.e. Consumable/Non Consumable, VKS Stock Register, PWF Stock Register and Sports Club Stock Register for the audit period the following irregularities were noticed:-

Physical Verification of Non-Consumable and Consumable Stock Register

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

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi

During the test check of various stock registers for the audit period the following irregularities were noticed:-

1. The upper column of register kept blank
2. A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
3. Signature of recipient not found in the Stock Registers

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

TAN 5 Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 17 dated 17.06.2021)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion

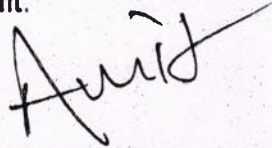
21/c

may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



**(Amit Kumar Sinha)
Assistant Accounts Officer
Audit Party No.X**

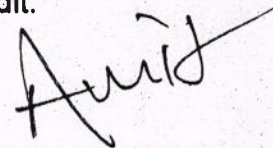
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may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



**(Amit Kumar Sinha)
Assistant Accounts Officer
Audit Party No.X**

CURRENT REPORT
2021-22

19/c

Para No.1

(Observation Memo No. 9 Dated:- 13.12.2022)

Sub:- Recovery of Licence Fee of Rs. 10780/-

P-49-54

~~P-49-54~~

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./8494-8588 Dated 08.10.20 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2020.

During the course of audit of Dr. Baba Saheb Ambedkar Hospital, Rohini, Delhi for the period 2021-2022, it has been observed that the Licence fee of most of the staff members have not been deducted at the revised rates. Some of the example are given hereunder:-

S. No	Name & Designation (Sh./Smt.)	Residential Address	Period	License Fee			No. of month	Net Amount recoverable in Rs.
				Due	Deducted	Diff.		
1	Dr. Jagat Singh Manotia, Medical Officer.	Type -V, Flat No. 3, BSA Campus, Rohini, Delhi	03/21 to 11/22	1490	1270	220	21	4620
2	Thinosekho Chucha, Medical Officer	Type -V, 19/17, Rajpur Road, New, Delhi	03/21 to 11/22	1490	1270	220	21	4620
3	Pankaj Kumar, Specialist Gr. I	Type -V, Flat No. 13, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220
4	Vijay Dhankar, Specialist Gr. I	Type -IV, Flat No. 6, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220
5	Rajiv Ranjan Kumar, Specialist Gr. I	Type -V, Flat No. 4, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220
6	Namita Deka, Specialist Gr. I	Type -V, Flat No. 12, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220

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18/C

7	Amit Johari, Specialist	Type -V, Flat No. 11, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220
8	Pradeep Sharma, Medical Officer	Type -V, Flat No. 14, BSA Campus, Rohini, Delhi	01/2022 to 11/22	1490	1470	20	11	220
9	Shalainder Kaushik, Medical Officer	Type -V, Flat No. 05, BSA Campus, Rohini, Delhi	01/22 to 11/22	1490	1470	20	11	220
Total								10780

Reasons for short deduction of Licence fees may please be elucidated to audit necessary steps should be taken to recover the Licence fee amounting to Rs.10780 /- from the above officials, after due verification of fact and figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para NO. 2

(Observation Memo no. 15 Dated: 15.12.2022 & 18 dated 16.12.2022)

P 016-107
P 114-125

Sub :- Over payment of TA, Nursing Allowance, Dress Allowance, Patient Care total amounting to Rs. 436423 /-

**Sub: Over payment of TA, Nursing Allowance & Dress Allowance – Recovery of Rs. 288211/-
Observation Memo no. 15 Dated: 15.12.2022**

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

During the scrutiny of PBR as well as Leave record provided by the Hospital, it was noticed that the transport allowance, Dress Allowance & Nursing allowance (beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to maternity ;leave clubbed with Child Care Leave , as per details given below :

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1710

S. No.	Name & Designation of the official/ officer	Period of leave	Inadmissible period for TA	Inadmissible TA	TA already recovered	TA to be recovered	Dress Allowance to be recovered
1.	Manju, Nursing Officer	17.08.21 to 12.02.22	9/21 to 12/21	(3600+31%) 4716	0	18864	18000
		CCL 13.02.22 to 12.07.22	1/22 to 6/22	(3600+34%) 4824	0	28944	
							47808
2.	Garima Ahlawat, Nursing Officer	Mat. Leave- 19.11.21 to 17.05.22	12/21	(3600+31%) 4716	0	4716	19800
		CCL- 18.05.22 to 13.11.22	1/22 to 6/22	(3600+34%) 4824		28944	
			----- 7/22 to 10/22	----- -- (3600+38%) 4968		19872	
						53532	19800
						101340	37800
			Total (A)			139140 (101340)+(37800)	

S. No.	Name & Designation of the official/ officer	Inadmissible Period for Nursing Allowance	Nur. Allowances paid by the Hospital
1.	Manju, Nursing Officer	17.08.21 to 12.07.22	7200*15/31=3484 7200*8=57600 7200*12/31=2787 63871
2.	Garima Ahlawat, Nursing Officer	19.11.21 to 13.11.22	7200*12/30=2880 7200*11=79200 7200*13/30=3120 85200
		Total (B)	149071

(Handwritten signature)

The above overpayment of Rs. 288211/-(139140+149071) may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level. 16/c

(Observation Memo no.18 Dated: 16.12.2022)

P-114-125

**B Over payment of TA & PATIENT Care Allowance – Recovery of Rs. 148212/-
Observation Memo no. 18 dated 16.12.2022**

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

During the scrutiny of PBR as well as Leave record provided by the Hospital, it was noticed that the transport allowance & and Patient Care Allowance was paid to following staff during the period she remained herself absent from duties due to maternity ;leave clubbed with Child Care Leave , as per details given below :

S. No.	Name & Designation of the official/ officer	Period of leave	Inadmissible period for TA	Inadmissible TA	TA already recovered	TA to be recovered	PC Allowance to be recovered
1.	Dr. Neetu Chaudhary, Specialist	CCL- 01.09.21 to 30.09.21	9/21	(7200+31%) 9432	0	9432	0
2.	Dr, Anita Kumari, Medical Officer	26.04.21 TO 31.05.21	5/21	(7200+28%) 9216	0	9216	0
3.	Smt. Naincy Goel, Lab Asstt	Mat. Leave 15.11.21 to 14.05.22	12/21	(3600+31%) 4716	1/22 to 5/22 not paid	4716	20500 (4100*5)
4.	Smt. Akanksha Shukla, Lab Asstt.	Mat. Leave. 21.09.21 to 20.03.22	10/21 to 11/21	(3600+31%) 4716	12/21 to 9/22 not paid	9432	45100 (4100*11)
5.	K. Babita, Pharmacist	Mat. Leave 01.09.21 to 28.02.22	9/21	(3600+31%) 4716	10/21 to 2/22 not paid	4716	24600 (4100*6)
6.	Namita, Gr. IV/DASS	Mat. Leave 08.02.22 to 06.08.22	3/22 to 7/22	3600+34%) 4824 (3600+38%) 4968	Not paid	0	20500 (4100*5)
					Total	37512	110700
						148212 (37512+ 110700)	

The above overpayment of Rs. 148212 may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

15/c

Para no. 3

(Observation Memo No 17 Dated: 16.12.2022)

Subject :- Recovery of special pay allowance amounting to Rs. 57470/- P 108-113

As per Ministry of Finance, Govt of India Circular NO. F.29/010/2017-EII(B) dated 17.7.2017 wherein it has been mentioned at point no. 3 "as the recommendation of 7th CPC on allowances come into effect from 1.7.2017, disbursement of all existing allowances which not been specifically recommended for continuation in terms of resolution dated 6.7.2017 shall be discontinued from the salary of month of July 2017.

During test check of records as provided, it is seen that following officials are being paid SPA to nursing officers as per detail given below :-

Name	Designation	Amount of SPA	Period	Amount of recovery
Ganesh Verma	Nursing officer	1030	19 months 4/21 to 10/22	12570
Vijender Singh Rajawat	Nursing officer	1040	19 months 4/21 to 10/22	19760
Archana	Nursing officer	1030	19 months 4/21 to 10/22	12570
Anil Kumar Gupta	Nursing Officer	1030	19 months 4/21 to 10/22	12570
	Total			57470

The above recovery has been worked out for the audit period only on the basis of records provided and same may be updated from July 2017 /the date of grant of SPA to the above officials till the month of deduction and recovered after due verification of facts and figure under intimation to audit. Similar cases may also be reviewed under intimation to audit.

Para NO.4

(Observation Memo No. 04 Dated:09.12.2022)

Subject :- Short Deduction of UTGEIS amounting to Rs. 11970/-

P 16-24

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

Group to which employee belongs	Rate of subscription (in Rs)	Amount of insurance cover (in Rs)
A	120	120000
B	60	60000
C	30	30000

(Handwritten signature)

14/c

As per the record provided by the Hospital and during the test check of salary bills, and Pay BILL Register, it has been observed that there is short deduction of UTGEIS contribution as under-

Sl. No	Name and Designation	Group	To be deducted	Deducted	Short deduction	period	Amount of recovery
1.	Alka Budhiraja Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
2.	Anju Samyal, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
3.	Geeta K Lhangwal, Asstt. Nursing Supdt.	B	60	30	30	3/2021 to 11/2022 (21 months)	630
4.	Gracy Skaria, Nursing	B	60	30	30	3/2021 to 11/2022 (21 months)	630
5.	Hemlata Nagpal, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
6.	Kusum Lata Baweja, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
7.	Kusum Bhardwaj, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
8.	Kusum Lalta Dabas, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
9.	Kusum Gupta, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
10.	Prem Bajaj, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
11.	Saroj Haldawa Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
12.	Sangeeta Malhotra, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
13.	Seema Bakshi, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630

13/C

14.	Sunil Yadav, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
15.	Sunita, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
16.	Nemngaihiun MATE, Nursing Sister	B	60	30	30	3/2021 to 11/2022 (21 months)	630
17.	Samta Sharma, Physiotherapist	B	60	30	30	3/2021 to 11/2022 (21 months)	630
18.	Rita Arora, P.S.	B	60	30	30	3/2021 to 11/2022 (21 months)	630
TOTAL							11970

Necessary steps should be taken to recover the UTGEIS amounting to Rs. 11970/- from the above mentioned staff members, The recovery has been calculated for period pertaining to audit period on the basis of record as provided .DDO may please verify / revise the amount from their date of induction in the present Group and recovery be made accordingly. Other similar type of cases may also be reviewed under intimation to audit.

Para NO. 5

(Observation Memo no. 14 Dated: 15.12.2022)

193-95

Subject :- store worth Rs. 3047060/- lying in condemnation for disposal

During test check of condemnation record and information as provided by Dr. BSA Hospital, Rohini, it is seen that stores after being declared condemned upon recommendation of condemnation committee is lying in the store for further disposal :-

Name of Deptt	Equipment	Cost of equipment
Orthopaedic Deptt	Magnetic Signal Therapy cum traction with couch S NO. 850157	1375280
Dialysis OT	Eleganza Bed Mattress S NO. 3069108	394000
	Motorized Bed with mattress S nO. 40000074/007	175420
ENT Deptt	Zeiss Microscope	547600
Paediatric Deptt	Syringe pump S no. 15H265	27960
	Syringe pump S no. 15H266	27960
	Syringe pump S no. 15H355	27960
	Syringe pump S no. 15H356	27960
	Syringe pump S no. 15H358	27960

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	Syringe pump S no. 15H362	27960
	LED Phototherapy CAA 880039	129000
	LED Phototherapy CAA 880022	129000
	LED Phototherapy CAA 980033	129000
	TOTAL	3047060

12/C

The above condemned store and other similar store if any, is lying for disposal and loosing its value. The above store be disposed off as per rules/guidelines and amount realised be deposited in govt accounts under intimation to audit

Para NO. 6

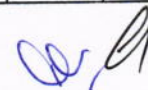
(Observation memo no. 03 Dated:08.12.2022)

P6-15

Subject :- Expired Drugs / medicines.

During test check of medicine record, it is seen that as per file F.11(2)/2015/BSAH/Medicine/20198-19/PT 1, note 10/N, medicines/injections amounting to Rs. 3075224.86/- worth have expired and lying in the store as per detail enclosed with the memo whereas these medicines should have been consumed before the expiry of medicines by consuming it or transferring it to other hospital

S. No.	Name of the Item	Batch No.	Mfg. Date	Exp. Date	Qty.	CPA Rate	Total cost of each item
	INJ. Vancomycine Hydrochloride	G180258	2018-11-17	2019-11-30	2860	38.64	110510.4
	INJ. GLYCINE	16PG060	2016-07-27	2018-06-30	1648	80	195840
		16PG051	2016-06-22	2018-05-31	800		
3	INJ. Etophylline+ Theophyllin	I-7910	01-09-2018	2020-08-31	6840	3.58	24487.2
4	INJ. Pentazocin Lactate	PEI1802	2018-09-01	2020-08-31	4500	3.39	15255
5	INJ. Neostigmine	I-17881	2018-09-01	2020-08-31	535	2.83	1514.05



11/c

6	INJ. Diazepam	DMI1803	2018-09-01	2020-08-31	710	14	9940
7	INJ. Mesna	BFU1283	2018-10-01	BFU1283	220	13.77	3029.4
8	INJ Dextrose 25% (I.V.)	19PA015	2019-03-01	2021-02-28	13106	2.24	29357.44
9	INJ. Tramadol	HLI550H	2019-08-01	2021-07-31	27765	81.2	2254518
10	INJ. Epinephrine Hydrochloride	A21412B	2021-08-01	2022-07-31	2665	2.97	7915.05
11	Normal Saline Infusion	19PCI152	2019-09-01	2021-08-30	1406	13.92	2032.32
12	INJ. Iron Sucrose	1072E2001	2020-05-01	2022-04-30	890	38.64	34389.6
13	INJ. Methylprednisolone	AA210006F	2020-10-01	2022-09-30	8735	44.24	386436.4
Total cost							3075224.86/-

The above medicines needs to be disposed off by the hospital as per rules/guidelines under intimation to audit.

Para NO. 7

(Observation Memo no. 13 Dated: 15.12.2022)

P 91-92

Sub:- Non-refund/renewal of performance guarantee/EMD lying in the office

During the test check of record provided to audit for the period 2021-22 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name of the Agency	Amount	Date of issue	Date of maturity
1	0094283	D V Enterprises	174606/-	31.10.2020	30.4.2021

Reason for non renewal of performance guarantee/EMD may be elucidated to audit and necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Hospital may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

Para NO. 8

(Observation Memo no. 12 Dated: 15.12.2022)

P 29-90

10/c

Subject :- store costing Rs. 2555602.1 lying as not usable for condemnation & disposal

During test check of condemnation record and information as provided by Dr. BSA Hospital, Rohini, it is seen that following items have been lying in not usable conditions but have not been condemned till date:-

S. No	Name of the Equipment	Particular of store (IV no)	Date of Purchase/ Indent/ Installation	Qty	Cost of Equipm ent (per unit) (Rs)	Cost of Equipme nt (Total) (Rs)
1.	CAPSULE FORCEP RHEXIS	06/137A/06	31-07-2006	15	1780	26700
2.	CAPSULE FORCEP RHEXIS	07/137B/09	21-04-2009	15	2400	36000
3.	DIAMOND KERATOME BLUNT	15/137A/08	07-01-2008	02	165000	330000
4.	DIAMOND SIDE POT	15/137A/08	07-01-2008	02	60000	120000
5.	DIAMOND CRESCENT	15/137A/08	07-01-2008	02	150000	300000
6.	IOL DIALER	06/137A/06	31-07-2006	30	742.50	22275
7.	LIMPS FORCEP	06/137A/06	31-07-2006	10	1039.50	10395
8.	LIMPS FORCEP	26/137B/10	11-08-2010	06	1350	8100
9.	LENSE HOLDING FORCEP	06/137A/06	31-07-2006	20	1782	35640
10	MC PHERSON FORCEP	06/137A/06	31-07-2006	15	831.60	12474
11	MC PHERSON FORCEP	26/137B/10	11-05-2010	15	1140	17100
12	MICRO SCISSOR	08/137A/06	27-09-2006	09	19500	175500
13	MICRO SCISSOR	08/137A/06	27-09-2006	10	19500	195000
14	NEEDLE HOLDER	06/137/06	31-07-2006	15	1485	22275
15	PHACE CHOPPER	07/137B/09	21-04-2009	15	1800	27000
16	REPOSITOR CUM SPATULA	06/137/06	31-07-2006	20	891	17820
17	SAPHIRES KERATOM 2.8 mm	07/137B/09	31-04-2009	03	7800	23400
18	SAPHIRES KERATOM 3.2 mm	07/137B/09	31-04-2009	03	7800	23400
19	SAPHIRES CRESCENT 2.8 mm	07/137B/09	31-04-2009	03	8400	25200

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9/c

20	SAPHIRES CRESCENT 2 mm	07/137B/09	31-04-2009	03	7800	23400
21	SAPHIRES MVR 1 mm	07/137B/09	31-04-2009	03	8400	25200
22	SAPHIRES SIDEPORT 1 mm	07/137B/09	31-04-2009	03	7800	23400
23	SPRING SCISSOR	06/137A/06	31-07-2006	15	1485	22275
24	SPRING SCISSOR	07/137B/09	21-04-2009	15	2400	36000
25	SCISSOR VANNA	06/137A/06	31-07-2006	10	1782	17820
26	SUTURE TYPING FORCEP	76/137/18	08-08-2018	18	840	15120
27	SUPERIOR RECTUS FORCEP	16/137A/08	24-03-2008	05	135	675
28	BED SHEETS	1/118/18	02-05-2018	60	240	14400
29	BED SHEETS	1/118/20	28-05-2020	100	250	25000
30	SURGOEN KURTA	1/118/20	28-05-2020	30	287	8610
31	SURGOEN PAJAMA	1/118/20	28-05-2020	30	298	8940
32	PATIENTS BLANKET	2/118/17	20-01-2017	15	465	6975
33	DOCTORS BLANKET	5/118/04	25-10-2004	10	345	3450
34	TROLLEY MATTRESS	7/118/17	18-12-2017	02	235	470
35	MOSQUITO NET	10/118/03	20-05-2013	05	189	945
36	BED MATTRESS	3/118/16	08-09-2016	25	2095	52375
37	SURGOEN KURTA	2/188/16	14-06-2021	20	287	5740
38	SURGOEN PAJAMA	2/188/21	14-06-2021	20	297	5960
39	METTRESS (BED)	32/179/15	18-09-2015	03	2095	6285
40	ABDOMINAL SHEET	39/114/10	19-11-2019	200	165.3	33100
41	BED SHEET	35/114/17	15-11-2017	74	75.75	5605.5
42	BLANKET	28/114/14	24-07-2015	05	465	2325
43	EYE SHEET	29/114/16	16-02-2016	50	34.80	1740
44	MATTRESS	32/114/16	22-09-2016	05	2124	10620
45	OT TOWEL	39/114/19	19-11-2019	1700	169	287300
46	OT GOWN	40/114/19	06-01-2020	1000	298	298000
47	KURTA	40/114/19	06-01-2020	300	183.5	55050
48	PYJAMA	40/114/19	06-01-2020	300	195	58500

49	CURTAIN	9/114A/05	16-12-2005	29	168	4872
50	CURTAIN	10/114A/05	31-12-2005	50	168	8400
51	BIG MATTRESS	37/58/18	03-08-2018	30	1959.2	587710.6
						2555602.1

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 hospital, then Hospital Authorities are requested to condemn these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items from other departments of the Hospital may also be obtained and take necessary actions in light of GFR, 2017 under intimation to Audit.

Para NO. 9

(Observation memo no. 10 Dated:14.12.2022)

PSS-76

Subject :- Equipment not covered by AMC

As per rule of 169 of GFR 2017, Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period.

During test check of audit and as per information provided by the hospital, following equipments were not covered by AMC

Sr. No.		Equipment/ Item	Period of non-functional	Book Value
1.	F10(24)/2021/BSAH/R&M	ECG Machine in casualy deptt	27.5.21 to 22.8.02021 10.6.2022 to till date	169000
2.	F 10(3)/2021/BSAH/R&M/PF-1	Pharmaceutical refrigerator casualty	11.1.2021 to till date	40140.60
3	F 10(12)/2015/RZM III/BSAH/Pt file	Refrigerator gynae deptt	6.11.2019 to 10.9.2022	199500
4	F 10(04)/2021/BSAH/R&M	Six Anesthesia work station aestiva 5/7100 AMVH0672 to 75 & 90 to 91	Not mentioned Visit date 11.2.2021 to 23.10.2021	626262 per unit

The expenditure incurred on their repair during this period could have been avoided had the equipments been covered under AMC.

Hospital Authority may look into the matter and take an appropriate action to get the equipment functional in the interest of patients and got covered under AMC 169 of GFR 2017 under intimation to the Audit.

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7-A/C

Para No. 10

(Observation memo no.06 Dated: 13.12.2022)

P34-44

Subject :- Purchase of surgical Store in excess of the requirement

During test check of stock register as provided, it has been seen that deptt has purchased the stock but failed to utilize the same till the end of the financial year as per detail given below :

Item	Balance b/f as on 1.4.21	Purchase in the year	Utilized in 2021-22	Balance lying in store unutilised at end of fin year 2021-22	Page no.
SC V Ortho consumable 2021-22					
Ice pack	352	0	100	252	012
Bohler stirrup Purchased on 1.4.21 for Rs. 672323	0	300	0	300	018
SC II 2021-22					
S062 non absorbable surgiacal suture silk no. 1	6	982	311	677	3,4,08
Silk size 2 RC 45 mm 76cm 45mm	0	427	204	223	9,10
Silk size 3.0 25mm ½ RB	48	120	70	98	11
Silk size 3 reverse cutting	0	240	88	152	13
SC III 2021-22					
Face shield	2755	6000		5316	

The non utilization of stock within the financial year indicates purchasing without proper estimation of demand on six monthly or annual basis and leads to blocking of funds which could hvae been utilized on other essential items.

Para no. 11

(Observation memo no. 07 Dated:13.12.2022)

Subject : Wastage of blood units.

P45-48

During the Test check of Discard register of Blood Bank of Dr. B S A Hospital and information as provided by the hospital, it is revealed that a number of units of blood have been discarded during 2021-22 as per details given below:-

Month	Blood Discarded units
April, 2021	85
May, 2021	181
June, 2021	122
July, 2021	159
August, 2021	180
September, 2021	115
October, 2021	24
November, 2021	68
December, 2021	139
January, 2022	164
February, 2022	106
March, 2022	229
Total	1572

The similar observations have been made in 2017-18 in para no. 3. The hospital authorities are advised to make efforts to coordinate with other hospitals and seek possibility of inter transfer of blood units so that needy can get blood and also number of blood units discarded can be minimized.

Para no. 12

(record memo 1 to 22)

Subject :- Non production of Record

The following record has not been provided to audit for the period 201-22

- Information/Record of govt vehicles and ambulance sought vide record memo
- Detail of govt accommodation as sought vide record memo 12,18
- Information/Record of contractual staff/outsourced staff RM 6
- Information of open/limited tender as sought vide record memo 5
- Information and record of updated outstanding advance as o date of long term short term advance register
- Information on LTC bill and record as sought vide record memo 19 and advance register of LTC/Medical

12/ 11

- Spouse information and home loan information as sought vide record memo 1
- Library record
- Property register
- Record file of kiosk, canteen as sought vide record memo no. 20
- Fidelity bond of cashier and store keeper
- Expenditure control register, TR-5 and stock register

6/c

The same may be shown to next audit.



AAO



IAO

Audit party NO. XVII

TAN 1

(Observation memo no. 11 Dated: 14.12.2022)

88-7-88

slc

Sub: Non availability of essential drugs.

As per drug policy of Delhi, all essential drugs for health care should be available at all times at all the health facilities of the state.

Further as per instructions of CPA the hospital while placing their supply orders for the next 4 months should keep buffer stock for three months to meet the demand in case of emergency/deleted/supply/non supply to prevent non availability of essential drugs. The assessment of requirement of CPA and non CPA drugs should have been on the basis of stock in hand and actual consumption during the past period.

During the test check of stock of drugs/injections revealed that the following essential drugs remained out of stock for consideration period ranging from 15 to 146 days during the audit period 2021-22

S.No.	Name of the Medicines	Duration of non-availability
1.	Acylovir 250 mg vial	27.1.22 to 04.02.2022
2	Azithromycin 500 mg inj	6.5.2021 to 17.5.2021
3	Bupivacaine Hydrochloride inj 0.5%	30.10.2021 to 20.1.2022
4	Benzoyl Peroxide cream	13.7.2021 to 03.10.2021
5	Baclofen 10 mg	27.7.2021 to 15.10.2021
6	Biotin 10 mg	13.7.2021 to 24.10.2021
7	Biotin 10 mg	22.11.2021 to 17.1.2022
8	Atomoxetine 10 mg	18.11.2021 to 14.1.2022
9	Alpazolam 0.25mg	19.8.2021 to 31.9.2021

In the absence of above items how the patients were treated in the hospital. Non-availability of the essential medicines deprived the patients from the primary health services. Hospital authority is advised to ensure the availability of essential medicines in the hospital in compliance with the related guidelines/rules.

TAN NO. 2

(Observation Memo No.16 Dated: 16.12.2022)

Subject :- Improper maintenance of DDO Cash Book.

During the test check of Cash Book in r/o B S A Hospital, Rohini, Delhi, for the period 2021-22, following irregularities have been noticed:-

1. No independent checking:- The totals are required to be checked by a person other than the writer of the Cash Book.
2. No surprise check conducted:- Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but has been found to the contrary. Elucidate reasons.

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3. All challans have been kept in a very careless manner instead of maintaining a Challan Paste file.
4. Every entries of Bill registers have not been signed by DDO

Necessary steps to taken to remove the above discrepancies under intimation to audit.

TAN NO. 3

(Observation Memo No. 08 Dated: 13.12.2022)

Subject: - Short coming in maintenance of Service Books.

1. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph of following officials have been pasted on the first page of the service book but not attested by the Head of Office-

Sl. No.	Naame & Designation
1.	Dr. Abhay Kumar, Medical Officer
2.	Yamini Gautam, Nursing Officer
3.	Harish Chander, Pharmacist
4.	Poonam Kumari, Nursing Officer
5.	Neetu, Nursing Officer
6.	Ram Narayam, OT Technician

2. The Service of the following officials not verified for the period mentioned below against their names:-

Sl. NO.	Name & Designation	Period
1.	Yamini Gautam, Nursing Officer	7.10.2020 i.,e the date of entry in Govt. Service to till date
2.	Neetu, Nursing Officer	Since 31.01.2017 onwards
3.	Rajeev Sharma, Nursing Officer	19.03.2009 i.,e the date of entry in Govt. Service to till date
4.	Ram Narayan OT Technician	15.06.2009 i.,e the date of entry in Govt. Service to till date
5.	Harish Chander, Pharmacist	27.08.2016 i.,e the date of entry in Govt. Service to till date

3. Leave Account maintained in respect Shri Harish Chander, Pharmacist and entry of Medical Examination and Police Verification of Character & Antecedents recorded is not attested by the competent authority.
4. Annual Increment granted to Shri Shiv Kumar on 01.07.2022 and to Shri Vishal, Biswas, Jr. Assistant on 01.07.2022 is not attested by the Competent authority.
5. SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

04

13

6. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
7. Nomination form as per FRSR, Details of Bank Account required to be pasted in the service Book of the official, but the same has not been done in the case of following officials:-

Sl. No.	Name & Designation	Required Information
1.	Yamini Gautam, Nursing Officer	PRAN NO., Details of Bank Account
2.	Harish Chander, Pharmacist	Details of Bank Account, Details of Family & FRSR Nomination Form
3.	Poonam Kumari, Nursing Officer	Personal Mark of Identification, Details of Bank Account,, Details of Family & FRSR Nomination Form

8. Entry of Aadhar No.. as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi: has not been made in the service book of the following employees:-

Sr. No.	Name & Designation
1.	Dr. Abhay Kumar, Medical Officer
2.	Harish Chander, Pharmacist
3.	Neetu, Nursing Officer
4.	Ram Narayanm OT Technician
5.	Jitender Kr. Meena, Pharmacist

Necessary steps be taken to remove the above discrepancies under intimation to audit. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

TAN NO. 4

(Observation Memo No.05 Dated. 12.12.2022)

Sub:- Accepting the supply of drugs over 1/4th of shelf life.

825-33

The supplier should offer minimum number of batches and ensure that not more than 1/4th of shelf life of drugs/consumables has passed from the date of manufacturing. Loss or premature deterioration due to biological and other activities during the life potency of the drugs shall have to be made good by the contractor free of cost or shall have to refund the cost of substandard drug lying with the store.

During the test check of challans as provided by the deptt, some of the instances where above observation have not been fulfilled given below:-

S. No.	Medicine	Challan No.	Qty	D.O.M	D.O.E	¼ shelf life over Date of Shelf Life	Date of Receipt in the Hospital
1	Diethylcarbam	2031	500	9/ 2020	8.2022	2/2021	5/2021

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	azine dihydrogen citrate	0044					
2	Linezolid	2031 0044	300	8/20	7/22	1/2021	31.5.2021
3	Deferasirox	2031 4266	1470	3/2021	2/2023	8/2021	9/2021
4	Carvedilol	2031 2273	670	6/2020	5/2022	11/2020	7/2021

Hospital may take appropriate action to remove the above discrepancies under intimation to the Audit.

TAN NO. 5

(Observation memo no. 02 Dated: 8.12.2022)

Sub: Physical Verification of Stock Register.

Scrutiny of stock registers maintained in the Hospital, it is observed that physical verification of surgical Consumable and non-consumable items was not done. Whereas as per GFR Rule, 213-

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

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

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

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

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

Necessary steps be taken to remove the above discrepancies under intimation to audit.

TAN NO. 6

(Observation Memo No. 1 Dated: 08.12..2022)


Subject: - Discrepancies in maintenance of P.B.R.


During the test check of P.B.Rs. for the audit period, the 2021-2022, thew following irregularities were noticed:-

H. G.

1. Paging certificate has not been recorded at the First Page of PBRs for the audit period 2021-2022. It should be duly recorded and signed by the DDO.
2. Alphabetical Index has not been maintained in any of the PBRs.
3. Totals of the PBRs are not squared up at the close of the Financial Year which is required for calculation of the Income Tax.
4. Each & every entry recorded in the PBR is required to be checked and signed by the DDO, which has not been done.
5. GAR 18/TR 22 B for the audit period 2021-2022 has not been maintained in any of the PBRs.'
6. The frequent cuttings and over writings have been noticed in the PBRs and the same have also not attested by the Competent Authority e.g. Page No. 14,15 of Para Medical Staff PBR and Page 22,25 of Doctor's PBR for the period 2021-2022.
7. Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, & Designation. the other details e.g. date of joining GPF/CPF No like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds, PAN No, Aadhar No., PRAN NO., Govt. Accommodation, Bank details etc. were not recorded in the PBR which is incorrect.

Necessary steps be taken to remove the above discrepancies under intimation to audit.
Delhi


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