

104/C

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4THLEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

Subject: Inspection Report on the test audit of Guru Nanak Eye Centre Maharaja Ranjit Singh Marg New Delhi 110002

INTRODUCTION

The Internal Audit Report on the accounts of Department of, Delhi for the period **2020-22** was conducted by the field Audit Party No. XI Comprising of Sh. Jaspal Singh , IAO/Sr.AO & Sh. Ramesh Kumar , Sr.Asstt. The audit was conducted between 03/03/2023 to 24/03/2023 (14 working days)

AIMS AND OBJECTIVES

Guru Nanak Eye Centre came in existence in 1977 and providing full fledged services to patient and has very good status and fame in the field ophthalmic care and is providing eye bank services ever since it came into existence.

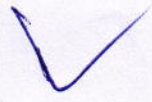
GURU NANAK EYE CENTRE is one of popular institute in delhi as well as in the country for ophthalmic care. At present, GURU NANAK EYE CENTRE is having 212 beds (including 28 beds in Nursing home) for the specially treatment of patients suffering from various eye diseases, GNEC carries out ophthalmic check-up investigations and surgeries (Minor & Major)for Cataract with Intraocular lens, implantations for patients of contracts. In addition to the above services, GNEC also provides the services of clinics like Retina, Glaucoma, Cornea, Squint, NOC and OPC etc.

H.O.O / D.D.O's / CASHIERS

The following officers have served as HOD/ HOO / DDO / Cashier during **2020-22**

HOD

S.No.	Name of HOD	Period
1.	Dr. Ritu Arora, Director Prof.	01/04/2020 to 10/05/2021
2	Dr. Kirti Singh, Director Prof.	10/05/2021 to till date



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HOO

S.No.	Name of HOO	Period
1.	Sh. D.N. Singh AO	01/04/2020 to 31/01/2021
2.	Sh. S.K. Purohit, Section officer	04/02/2021 to 07/11/2021 13/11/2021 to 22/0/2022
3.	Sh. Sunil Kumar AO	08/11/2021 to 12/11/2021

DDO

S.No.	Name of DDO	Period
1.	Sh. Sanjay Sharma, Sr. Account Officer	0/044/2020 to 3/03/2022

CASHIER

S.No.	Name of DDO	Period
1.	Sh. Anand Singh Rawat, UDC	0/04/2020 to 31/03/2022

Expenditure of the Department for the period 2020-2022

(Amount in Rupees)

Period	Budget Allotted	Expenditure	Saving(+)
2020-2021	538450000	499525067	38924933
2021-2022	482900000	469475720	15224280

Vacancy Statement as on 31.03.2022:

S. No.	Name of the post	No. Of Sanctioned posts	Filled	Vacant
1.	Group-A	52	37	15
2.	Group-B	18	14	04
3.	Group-C	458	356	102
	Total	528	407	121

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Statutory Audit:

The Statutory audit of the Guru Nanak Eye Care ,Maharaja Ranjit Singh Marg Delhi 110002 Govt. of NCT of Delhi has been conducted up to by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of Guru Nanak Eye Care Maharaja Ranjit Singh Marg GNCTD, Delhi for the period 2018-19 was found satisfactory subject to the observations made in the Current Audit Report.

PART - I**Old AUDIT REPORT**

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	2007-08	01	0	-	01
2	2008-09	02	0	-	2,3
3	2009-10	04	0	-	1,2,5,6
4	2010-11	05	0	-	2,5,6,7,8
5	2011-12	02	0	0	4,5
6	2012-13	05	0	-	1,2,3,7,9
7	2013-16	01	0	0	1
8	2016-17	02	0		3,7
9	2017-18	04	0		2,3,5,6
10	2018-19	15	0		1,2,3,4,6,7,8,9,10,11,12,13,14,15,16
11	2019-20	08	0	0	1,2,3,4,5,6,7,8
	Total	49	0	0	

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Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries[Amount in rupees]		
			Raised (in Rs.)	Amount Recovered/ Regularized	Balance (in Rs.)
1	2007-08	1	2542	0	2542
2	2008-09	3	15660	0	15660
3	2009-10	6	732	0	732
4	2010-11	8	4832	0	4882
5	2012-13	2,3	85412	0	85412
6	2013-16	1	55358	0	55358
7	2016-17	3	85500	0	85500
8	2017-18	2	1579411	0	1579411
9	2018-19	1to 8,11,15	933554	0	933054
10	2019-20	1,2,3,4,6,7,8	447539	0	447539
	Total		32,10,090		32,10,090

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Current Audit Report

During the course of current audit, 20 Memos have been issued to Guru Nanak Eye Centre, New Delhi for the period 2020-22. Department did not reply to any observation hence all the 20 observation memos have been converted into 11 Para and 06 TAN'S.

Details of Current Recovery:-

S.No.	Memo No.	Raised	Details of Recoveries [amount in rupees]			Incorporated in Para No.
			Recovered on Spot	Recovery verified	Balance	
1	01 03	150063 426758	-	-	150063 426758	Para-01
2	02 07	37656 21060	-	-	37656 21060	Para-02
3	04 09	6480 49239	-	-	6480 49239	para-03
4	05	72000	-	-	72000	Para-04
5	08	324732			324732	Para-05
6	14	65468			65468	Para-06
	Total				1153456	

Internal audit report has been prepared on the basis of information furnished and made available by the Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, Delhi 110002 . The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI**

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PART-I

1/17/1 - 1/17/1
OLD REPORT

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Page No. 1

para-1

(PARA 1 & 07-07)

Para 1

During the course of audit of PHS for the period 2007-08, it has been noticed that in the following cases it has been recorded that Rs. 12 lakhs to be recovered in each cases:

- 1. Page No. 95 - Ms. Sunali Bhagat Resigned on 12/1/07
- 2. Page No 100 - Ms. Sunita Meena Resigned on 12/1/07

If these amounts have already been recovered provide the documentary evidence i.e. CAR/Challan Nos in the main internal account of PHS. It may be recovered and efforts may be initiated immediately to effect the recovery under intimation to audit.

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Para 2
Para 3

Para 2
Para 2

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Sub: Irregular appointment of safai karamchandi. The audit scrutiny of file No. F.2(58785/GNHC/ES/No.1/116 II and sanitation staff revealed that AD(AR) vide letter stated that 'post of safai karamchandi should not be filled on regular basis. The services of these may be outsourced through private agency on contract basis'.

Further, it was observed by audit that the said posts of safai karamchandi were filled up on regular basis in Dec. 08/Januar, 09 as per modification of the contract made by Pr. Secy (Health & PW) which envisaged that "All vacant posts of safai karamchandi existing as on 30-11-07 in the GNCT Hospitals may be filled up on regular basis as a special one time measure" In this regard audit observations are as follows:

1. GNHC has failed to abolish safai Karamchandi posts in the A.R. Department but on contract basis services were outsourced to the Agency.
2. These posts lying vacant for more than 3 years.
3. 05 posts of Safai Karamchandi filled up on regular basis in Dec 08/Jan 09. Records, if any, showing concurrently held posts in the A.R. Department not produced to audit.
4. Due to appointment of these posts on regular basis, additional expenditure of Rs. 3.87 Lacs per year.
5. This additional expenditure on government's exchequer is likely to continue for next 30 years.
6. Had the GNHC taken timely action to abolish these posts and recruit the posts on regular basis but to opt for and continue services by the private from private agency as per recommendation of the audit, it would have saved the government money to the tune of more than 1.2 Lacs.

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Para-3

Para-3
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Para-3

Ref Memo No. 10 dated 18.5.07

Para 3 Non supply of medicines in the CPA contract of medicines

Scrutiny of files in the procurement of medicines announced that during audit period various supply orders were placed without the contract/agreement of Central Procurement Agency. Clause stipulates that "If the supplier fails to execute the supply within the Govt. of Delhi is empowered to make purchases at the risk and expense of the supplier as per clause 2 of agreement deed signed by the firm. Test check of purchase files revealed that in the following manner supplier supply medicines/equipments as per CPA contract

1. 8 items as per letter No. F 6(10)A/2008-09/CPA dated 10-11-07 (list enclosed)
2. 6 no. of drugs as per letter No. F 7(1)2008-09/CPA dated 10-11-07 (list enclosed)
3. 11 no. of drugs as referred in letter No. F 7(1)2008-09/CPA dated 7-11-08 (Copy enclosed)

In view of above it may be intimated to you whether any action was made against the above supply orders at the risk and expense of the Govt. during 2008-09. If yes, amount/expenditure incurred on such purchases was intimated to audit and recovered from the defaulter supplier. Following two cases risk purchases amounting to the Rs. 15,00,000/- were made by defaulter suppliers.

CPA code	Item	Firm & supply order no.	Quantity	Value
57b	Soln.povidine iodine 5%	Wings Pharmaceutical Ltd. F.1(6)(2)D11S/CPA/07/3574-85 Dt. 10-11-07	100 Ltr.	8500/-
9b	Tab Ibuprofen 400mg	Indoco Remedies Ltd.	10000	1500000/-

Any other action taken/penalty imposed against the defaulter is intimated.

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PARANO 4

Internal Audit Report of
Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg
New Delhi for the period 2009-10

CURRENT AUDIT REPORT

PARANO 4

PARANO 4 (4)

PARANO 4

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Sub: Purchases

Para-4

Risk purchase on non supply of Medicines under CPA contract and recovery thereof. (Reference Memo No dated 21-6-2010)

Para-4

As per clause (iii) of commitment of Central Procurement Agency drugs being required or not supplied at all, the purchaser shall be at liberty to procure the same at the risk and expense 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.

Test check of the records of purchases it has been noticed that the Department had made the risk purchases under CPA contract but extra expenses i.e. Rs. 13,745/- had not been recovered till date.

S.No.	Medicine	Quantity	Amount	Remarks
1.	Inj. Vancomycin 500mg	30 vials	Rs. 13,745/-	5/10/09 M/s Galpin Laboratory Ltd Contract No. 248 dated 29-6-2009
2.	Inj. Vancomycin 500mg	30 vials	Rs. 13,745/-	M/s Galpin Laboratory Ltd Contract No. 248 dated 29-6-2009

2. In addition to above the Department had made the risk procurement of above Injection/Medicine from M/s Super Medicines open market as well as the department had not informed to CMRCPA Cell for recovery of Rs. 20,700/- from the supplier i.e. M/s Galpin Laboratory Ltd. Which is a regular and fixed supply part of the department.

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No.	Name of Injection medicine	Quantity and procured from open market	Amount of Risk purchased & recovered	Supplier Name & Date
1.	Inj. Vancomycin 500mg.	20 Vials	Rs. 4720/-	No. 3050/17-9-2009
2.	Inj. Vancomycin 500mg.	20 Vial	Rs. 4720	1187/18-8-2009
3.	Inj. Vancomycin 500mg.	28 Vial	Rs. 5608/-	5085/8-9-2009
4.	Inj. Vancomycin 500mg.	20 Vial	Rs. 4720/-	1298/18-7-2010
	Total		Rs. 20768/-	

3. As per records it has been noticed that the Department had approved rates i.e. Rs. 160.98 per vial in 100 mg. Vancomycin 500mg of M/s Uninus Pharmaceuticals Ltd. which was valid upto 31-12-2009, but the department had made the risk purchase on 6-8-2009, 17-9-2009 & 18-9-2009 from M/s Super Medicos/open market of Inj. Vancomycin (104 Nos.) @ 324/- per vial i.e. Rs. 33744/- per vial excess of approved rates valid upto 31-12-2009. Resulted in Rs. 13624/- in excess payment had made and the department had not made any effort to recover said amount from the supplier, which is irregular.

Reasons of above irregularities/taxity may be elucidated by audit.

B Procurement of Drugs under CPA rate contract.
(Reference Memo No.11 & 17 dated 21 & 25-6-2010)

Test check of the records of procurement of drugs of the hospital following irregularities have been noticed:-

The department had procured the medicines/ Drugs under CPA rate contract and as per the Clause 12 of the Contract/Agreement of CPA delivery of goods must be completed within 42 days, failing which penalty of 5% to 10% maximum should be imposed. In case any drugs being rejected/not supplied the risk purchase be made and extra expenses be recovered from the supplier, but it has been observed that the department had procured the Drugs but following drugs (details given in enclosed Annexure-61) and not supplied by the suppliers:-

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No.	Particulars	Date	Amount
1.	8 (list enclosed)	6-4-2009	
2.	8 (list enclosed)	21-7-2009	19,33,300/-
3.	14 (list enclosed)	23-11-2009	17,22,200/-
4.	14 (list enclosed)	26-2-2010	1-5-2010

As per the records produced to audit the above drugs had not been purchased by Department till date.

- 1) The Department ^{is} intimate us to how the demands of the required/demanded medicines/drugs were met.
- 2) Action taken by the department/CPA against the supplier for breach of terms & conditions of the Contract/Agreement.

Reasons of above irregularities may be elucidated to audit

C. Procurement of Surgical items through CPA rate contract.
(Reference Memo No 12 dated 24-6-2010)

Test check of the records of procurement of Surgical items under CPA rate contract following irregularities have been noticed.

M/s Life Line Systems Pvt. Ltd. was issued vide letter No. 1(871)/DHS/CPA/2008/10646 dated 12-6-2008 to supply Surgical items i.e. Multi Nos. Intravenous set (@ 4.65), which had not supplied by the Firm and department had made purchase of 16000 Nos. I.V. set @ 5.50 each of Rs. 88000/- from M/s Life Line Surgical Corporation on the rate contract of DDU hospital. Hence the excess expenses i.e. Rs. 13,600/- on Risk purchase may be got recovered as per the terms & conditions of the Contract of M/s Life Line System (P) Ltd. Under intimation to audit.

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PARA NO: 4

Subj: Out Sourcing Services/Contract

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A. Canteen Services (Reference Memo No. Jt. Secy. 11-1-2007)

Test check of the records for providing the Canteen Services in the premises of the hospital following irregularities have been observed:

- (i) The contract of Canteen was awarded vide letter No. F. 6(10)/101/Canteen/GNEC/09-10/2176 dated 27-4-2009 to M/s Jagdish Caterers for Rs. 60100/- P.M. for the period 1-5-2009 to 31-3-2010. As per the original letter the Contractor was asked to execute the agreement on non-judicial stamp paper of Rs. 100/- to abide by the terms & Conditions of tender, which had not complied by the contractor and the Department had not taken any action against the contractor, which is irregular and violation of Rule 204 of General Financial Rule, 2005.
- (ii) As per the Clause 4 of the tender the contractor should deposit the License fee of Rs. 7th of each calendar month. In case of late payment a sum of Rs. 250/- per day should be charged towards penalty for late payment from 8th onward to 15th day of month. But it has been notified that contractor has made the payment of License fee on 13-11-2007 for the month of November 2007 and the Department had recovered the penalty in Rs. 1000/- (vide challan No. 053675 dated 13-11-2007) instead of Rs. 1250/-. Hence balance amount in Rs. 250/- may be recovered from the contractor under intimation to audit.
- (a) The Department had not maintained the register for collection of License fee which may be maintained and submitted to audit.
- (b) As per the records 10 tenders were sold by the Department but no maintained/produced Tender sale register for verification.
- (iii) The Department had not obtained the License issued by the MCT under Clause 4 of tender from the contractor, but work had been awarded, which is irregular.

Reasons of above irregularities/shortcomings may be elucidated to audit.

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B. Contract of Parking Spot at GNEC (Ref. Memo No. 4 dated 16-6-2010)

Test check of the records of Contract for the period 2009-10, following irregularities/shortcomings have been noticed:-

1. The Contract of Parking slot of GNEC was awarded to M/s Rising Star Trading Co. vide letter No.F 6(11)Pur/Parking/GNEC/2009-10/2186 dated 27-7-2009 for the period 1-5-2009 to 31-3-2010 on the License fee of Rs. 13,500/- P.M. but the Contractor has not been executed the Agreement on Non Judicial Stamp Paper, which is violation of Rule 206 of GFR Rule, 2003.
2. As per Clause 30 of terms & Condition of Tender, the Contractor was required to show/submit the Service Tax Reg. No./S. Tax code and accounting entry to the tender, which had not been furnished/produced for verification, but the Deptt. Had awarded the Contract to M/s Rising Star Trading Co., which is irregular.
3. The Deptt. Had not maintained the License fee collection Register for verification of timely payment of License fee/penalty imposed thereof.
4. Tender Sale Register has not been produced/maintained.

Reasons of above irregularities/shortcomings may be elucidated to audit.

C. Security Services(Rs. 10.50 Lacs)(Ref. Memo No.4 dated 16-6-2010)

Test check of the records of Security Services for the period 2009-10, following irregularities have been noticed:-

An Agreement had made by the GNE Centre with M/s Malik Security Agency for deployment of 8 Nos. Security Personnel for the period 1-5-2009 to 31-3-2010. It has been noticed that the Contractor had not complied the terms & conditions of the agreement as under:-

- (i) License under the Contract (MCA) Act, 1970 has not been obtained (under Clause-7 of agreement)
 - (ii) Proof of depositing of EPF/ESI contribution of 8 Nos. Security personnel (Clause-8).
 - (iii) Satisfactory duty performance Certificate being making payment (Clause 11 of agreement).
2. The department had deployed 9 Nos security guards during 1-4-2009 to 31-7-2009 from M/s Well Protect Manpower Services (Pvt) Ltd., but agreement thereof had not been executed/produced by the department, but released the payment to the contractor which is irregular.

Reasons of above irregularities may be elucidated to audit.

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Para-6

Sub: Stock Register

Stock Register
General Store

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Stock Register General Store (Reference Memo No. dated 12-6-2010)
During the test check of Stock Register of GNTU, following irregularities/shortcomings have been observed:-

I. Stock Register (Furniture)

- (i) Physical verification of store under Rule 192 of GFR, 2005 has not been made.
- (ii) Progressive total of items has not been worked out and balances thereon have been reduced.
- (iii) Placement/issue register has not been maintained.
- (iv) Stock Register is in Torn Condition, not it has been maintained in prescribed Register.

B. Stock Register N I (Kitchen)

- (i) Physical verification of store under Rule 192 of GFR, 2005 has not been made.
- (ii) Issuance has not been verified by the Store Officer/In charge.
- (iii) Non consumable items like Locks, Brief Case, Vacuum Cleaner, Floor scrubbing Machine etc. have been entered in Kitchen register (consumable) and balances has been shown nil.
- (iv) 14 No. of untitled items procured from M/s Kendriya Bhandar on 72-1-2010@763 which have not been issued.

C. Stock Register (M.S.Machine)

- (i) Physical verification of store under Rule 192 of GFR, 2005 has not been made.
- (ii) Register is in torn condition.

D. Stock Register Consumable/Stationary)

- (i) Physical verification of store under Rule 192 of GFR, 2005 has not been made.
- (ii) Consumable/Stationary items have been issued but variation in indent and issuance/receipts have been noticed. Some examples are given in Annexure-SI.
- (iii) Consumable/Stationary items have been shown issued in the indents but it had not been debited in the stock register. Some examples are given in Annexure-SII.
- (iv) Register has not been maintained in prescribe register.

Reasons of above irregularities may be elucidated in audit

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F. Stock Register

Stock Register Memo No. 15 dated 25-5-2010

- (i) Physical verification of Store has not been made for audit period.
- (ii) Issue register has not been maintained in proper manner.
- (iii) Variation has been noticed in issue register and the balance of the concerned branch/department (A) issue register.
- (iv) Deduction issued from the period 12-5-2009 to 25-5-2009 in Ward I, II, III & OT, but it has not been recorded in Register. Some examples are as under:

S.No.	Date	Ward	Quantity
1.	12-5-2009	II	15
2.	13-5-2009	I	1
3.	15-5-2009	OT	5
4.	16-5-2009	III	1

- (v) Ch. Coat & Ch. Pyjama issued in ward I, II & IV during the period 12-5-2009 to 25-5-2010, but it has not been debited in stock registers.

F. Stock Register Surgical & Medicines.
(Reference Memo No. 15 dated 25-5-2010)

- (i) Physical verification of Store under Rule 192, of C.P.R. 2005 has not been made for audit period.
- Reason of above irregularities may be elucidated to audit

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Annexure-1

S.No.	Date of issue	Issued to	Qty. Issued as per indent	Qty. Issued as per Stock Register	Balance
1.	13-3-2010	DNS	Soft duster-4 Nos Soap-4 Nos.	5 6	1 2
2.	10-3-2010	Hawaldar Office	Liquid Soap-10 Nos. Duster Big-10 Nos Nirma Soap-20 Nos.	15 12 25	3 2 9
3.	12-3-2010	Ward-I	Big Cell-20 Nos.	25	5
4.	6-3-2010	Library	Soap-12 nos. Wiper-1 No.	15 2	3 1
5.	9-3-2010	Ward-IV	Soap-15 Nos. Big Cell 60 Nos.	20 10	5 4
6.	30-3-2010	OT	Liquid soap-4 Nos.	20	16
7.	6-3-2010	Ward-III	Soap-15 Nos.	20	5

Annexure-20

S.No.	Date of Indent/issue	Items Name	Branch/Dept.
1.	11-3-2010	Pile cover- 40 Nos.	MRD
2.	11-3-2010	Pile Door-40 Nos.	MRD
3.	15-3-2010	Phenyls- 20 Lit.	Ward-IV
4.	15-3-2010	Ten Kettle- 1 No.	Pharmacy
5.	4-3-2010	Register- 5 Nos.	Ward-IV
6.	4-3-2010	Pinil - 5 Lit.	Ward-IV
7.	22-3-2010	Mayur Jug- 1 No.	Security

Annexure-X

S.No.	Name of item	Branch	As per indent	As per Issue Register
1.	Bed sheet	Ward-I	75	91
2.	Surgcon Gown	OT	200	83
3.	Blanket	Ward-IV	5	14
4.	Ch. Coat	Ward-III	20	1
5.	Dr. Towel	Ward-I	20	2
6.	Blue window Curtain	Ward-I	40	3

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Sub: OTHER IRREGULARITIES

Sub: Service Book & Leave records (Ref. Memo No. 7 dated 16-6-2009)

On the test check of the Service Books of the Centre, the following discrepancies have been noticed:-

1. Sh. Mukesh Chand, S.K. was on M.L. during the month of April, 2009 and Transport Allowance of Rs. 732/- paid to him is to be recovered under intimation to the audit.
2. Sh. A.K. OS: Entry of Pay fixation on implementation of 6th Pay is incorrect. Also pay after granting annual increments on 1-7-2009 should have been Rs. 19730/-; instead of Rs. 19740/-. Necessary correction may be made and recover the extra amount paid to him under intimation to the audit.
3. Leave account in r/o the following officials is incorrect. Leave account may be recasted and compliance be shown to audit.
 - (a) Sunita Rani Gupta, NS; Earned Leave availed during 2008 was debited against leave credited in 2009.
 - (b) Joice Jacob, SN, 3 days HPL committed to 6 days was wrongly debited with 18 instead of 6 during the period 9-10-2009 to 11-10-2009 and hence 1 day HPL was deducted in excess.
 - (c) Margrat Sampson:- Earned Leave sanction w.e.f. 24-12-2008 to 1-1-2009 whereas EL availed w.e.f. 24-12-2008 to 31-12-2008 was only debited and EL availed on 1-1-2009 is not debited to EL account.
 - (d) Roshily Sunil, SN:- B/F HPL balance is incorrect. As it should be 94 instead of 96.
 - (e) Lalitha, SN:- 12 days EL granted w.e.f. 10-5-2009 to 11-5-2009 and 1-6-2009 to 10-6-2009 is not debited to leave account.
 - (f) Kalpana Bali, SN:- B/F of HPL account i.e. 81 days instead of 76 is incorrect. Also debit of HPL is incorrect. Balance of HPL on 30-6-2009 should be 76 instead of 80.
 - (g) Reeta Rani, SN:- Balance of HPL as on 30-6-2009 should be 30 days instead of 31 days.
 - (h) Yohanan T. Cook:- 1/10 of Dies-non period of 11 days i.e. EL is to be deducted from credit of EL given on 1-7-2009.
 - (i) Laxmi Devi, S.K:- EL balance was B/F 282 days instead of 278 days.

Also in most of the cases leave account is incomplete and entries of leave sanctioned do not mentioned in the Service Books.

Reasons of above irregularities/shortcomings may be elucidated to audit.

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2. LTC.

(Reference Memo No14 dated 24-6-2010)

On the scrutiny of LTC Bills in /to Thiruvananthapuram Paul NS for the Block year 2008-09 to visit Kottayam, Home Town it was observed that the fare is not restricted to the shortest route calculation on through ticket basis vide Rule 40(1)(2)(5) of CCS (LTC) Rule. Hence, an additional amount of Rs. 1291/- has to be recovered from the staff under intimation to the audit.

Also on test check of LTC Bills of the GNEC for 2008-09 period, it was observed that in all the cases Block year, destination are not mentioned, Certificate for entries in the Service Book are not given by the competent authority and Boarding Pass in /to R. Air Tickets not enclosed. The reasons for above irregularities may be elucidated to audit.

3. AMC for hospital furniture/Electrical and General Items.
(Reference Memo No10 dated 21-6-2010)

The AMC for Hospital furniture/Electrical and General Items were awarded for the period 1-7-2009 to 30-6-2010 to M/s Dev Furniture Works vide letter No. P7(8)/G.F./AMC/GNEC/09-10/3558 dated 1-7-2009 but it has been noticed that the Contractor had not been executed the Agreement on Non Judicial Stamp Paper.

As per Clause 10 of Tender Electricity and water Charges for work shop will be borne by the Contractor with a minimum of Rs. 200/- per month and half year's bill has been recovered on 24-6-2010 i.e. after one year.

Reasons of above irregularities may be elucidated to audit.

4. AMC of Machinery & Equipments.
(Reference Memo No19 dated 28-6-2010)

Test check of the records of AMC of M&E of the hospital, it has following irregularities have been noticed that Annual Maintenance Contract for Pinder Camera Model 11-450 Plus for the period 1-7-2008 to 30-6-2009 @ Rs. 65000/- (excluding service tax) was awarded vide letter No. 7(8)/AMC/GNEC/2008-09/3052 dated 17-7-2008 to M/s I an Zoise India (P) Ltd. and the contract was extended for the period 1-7-2009 to 30-6-2010, but Department had not executed the agreement of the above work, which is laxity on the part of the Centre.

216

8/10
8/10

5 Income tax.
(Reference Memo No 15 dated 24-6-2010)

(I) The following proof of documents for income allowed a/c has been enclosed with the calculation sheet.

S.No.	Name of official	Description	Proof received	Amount
1.	Raj Kumar	OT Asst	LIC	Rs. 26857
2.	Prem Singh	OT Tech.	LIC	Rs. 100000
3.	Sanjay Kumar	LDC	Tuition fee	Rs. 150000
4.	Sanjay Kumar Halder	Pharmacist	LIC	Rs. 100000
5.	Lalit Malhotra	UDC	LIC Tuition fee	Rs. 250000 Rs. 100000
6.	Dr. Shadab Maqsood	Jr. Resident	LIC	Rs. 100000
7.	Dr. Vasu Kumar	Jr. Resident	Lic	Rs. 100000

The above documents may be produced to audit. If any said amount may be calculated/ recovered, it shall be intimated to the

(II). Income Statement, deduction made from salary viz. EPF, PF, GHS, and P.F.S. are not enclosed with calculation sheet.

6 Vacancy Position (Reference Memo No 21 dated 28-6-2010)

As per the information furnished, more than 20% of Group-C & D posts in the hospital are lying vacant. Efforts made by the Department to fill these posts, which are the part of essential services of the hospital be elucidated to audit.

61/c
84/c

37

PARANOU

Para 8

Sub: Shortcomings in Consumable Drug Register and Drug Register (O.T.)

The Medicines Drug Stores issues the medicines to the the Main O.T. during the last Audit of GNEC for the period of 2010-11 the following shortcomings were observed in the Consumable Drug Register and Drug Register (O.T.)

- 1 No indent number has been mentioned against every entry of receipt of medicines.
- 2 No Page count Certificate is mentioned on the first page of the Register.
- 3 Date of Expiry of medicines is not mentioned at the absence of the registration card is not at present to find out whether the medicines were used within the expiry date of medicines.
- 4 As no daily distribution register for each medicines has been provided as per rule. From this condition it seems that it was a shadow of O.T. Drug Register whereas it is mandatory to prepare the daily distribution register so that the consumption of medicines could be ascertained.
- 5 Stock Register shows cutting at various places but no cutting has been observed in the office/office.
- 6 As per Rule 102 the physical verification of non consumable and consumable items should be undertaken at least once in a year, during the last Audit no physical verification was found during the Audit Period from 1/04/10 to 31/03/11.

Reasons of above may be elucidated to the Audit

Para 8

Ref. Memo No. 8
Dated 28/03/12

Sub: Non-adjustment of outstanding advances

During the course of audit it has been observed that several advances were drawn for A.C. Bills and have not been adjusted which resulted in paying a huge amount of advances. As per details of advances given by GNEC an amount of Rs. 1,75,21,000/- (Rupee One Crore Seventy Five Lakh Forty One Thousand and Twenty One) was still lying unadjusted upto March 2011 as per details given by the Government.

As per Receipt and Payment rule No. 118, the amount of advance has to be adjusted within one month but as is evident from above details every year a fund is drawn and was remained unadjusted which is against the rule provisions.

Reasons for allowing such a huge amount unadjusted (Rs. 1,75,21,000/-) advances may be elucidated and steps taken to get these advances adjusted.

Patel as 2
P. K. W. H.

Submitted
9/04/12
9/7/12
1/10/11

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(3)

Ref. Memo NO. 12, 17
Dated 26/03/12

Subject: Accumulation of unserviceable stores amounting to Rs. 78.15 Lakhs

During the last Audit of GNEC for the period of 2010-11, the Chief Accounts Officer (CAO) was asked to produce the list of unserviceable items lying in various departments of Eye Centre amounting to Rs. 78.15 Lakhs as per details given in the Eye Centre since with the passage of time, these items are losing their residual value. These items have completed their useful life and can't be used economically in the hospital. Their Director (GNEC) is requested to condemn these items as per the prescribed procedure at the earliest.

Similar types of lists of unserviceable items may also be obtained and take necessary actions under intimation to Audit.

Para 1

Ref. Memo NO. 12, 17
Dated 26/03/12, 28/03/12

Sub: Shortcomings in calling of tender

Para 10

PARANO 9

Para-9
(9)

Test check of the file relating to the Open Tender for e-procurement of Linen items 2010 revealed the following irregularities/shortcomings:

A) Tender Notice

1. Scrutiny of the tender documents revealed that important clauses, a few of them are given below which safeguard the interest of government, have not been incorporated in the tender document:-

- (a) Minimum level of experience and financial position
- (b) FALL CLAUSE: In case if there is a fall in the institutional price due to reduction in cost of raw material, custom duty exemption etc. the manufacturer will have to reduce the price proportionately.
- (c) Performance security: As per rule 158 of GFR, to ensure the performance of contract, performance Security is to be obtained from every successful bidder. Performance Security should be five to ten percent of the value of the contract.
- (d) FORCE MAJORE.

As per rule 179 of GFR the department should prepare a list of freely and privately employed contractors on the basis of formal or informal enquiries from the other departments/organizations involved in the similar activities (for outsourcing services) on scrutiny of the file no such list have been prepared by the Department

As per rule 180 of GFR Department should prepare a tender enquiry containing Eligibility and qualification criteria be met by the contractor performing the required work/service. No such condition has been incorporated in tender document.

Estimated cost of the tender is not mentioned, in the absence of the estimated cost of the tender, the amount of EMD could not be ascertained. To assess the financial position of the bidder, the condition of annual turnover of previous years of the bidder was not incorporated in the tender document

C) EVALUATION OF TECHNICAL BIDS:

As per Rule 174 of GFR and CVC guidelines on procurement, the Technical bids should be analyzed and evaluated by the committee constituted by the Department. The committee shall record in detail the reasons for acceptance or rejection of the technical proposal analysed and evaluated by it. The technical evaluation of all the similar tenders were not evaluated by the technical committee as per the specifications given for the particular services mentioned in the tender documents. In the absence of detailed specification/technical evaluation criteria, the evaluation of bids on equitable basis and in transparent manner cannot be expected. In all technical evaluations no specification matrix were prepared by the committee and only on random basis bids are technically approved or disapproved without recording the detailed reasons for acceptance/rejection.

(B) Shortcomings in tender of contract of parking in the Hospital

During the test Audit of the records relating to the parking facility in the hospital, it has been observed that the arrangement for providing the parking facility in the hospital was awarded to M/s. Anil Kumar Paltani from 01/05/10 to 30/04/2011, It has been noticed that while inviting the e procurement some of the important clauses given below were not incorporated in the tender document:-

1. Contactor should provide Character Certificate/Police Verification of all the workers engaged by the contractor to the Director GNEC.
2. Contractor shall comply with all the statutory provisions as laid down under various labour laws/minimum wages act etc.

Reasons of the above irregularities/shortcomings may be elucidated to the Audit

58/c
81/c

Para No. 15

Ref. Para No. 15
Dated 26/03/12

SUB: - Irregularities in maintaining the stock registers
Medicine stock registers of main store

Para-10

Para 10

PARA NO 10

Test check of the stock register of Medicines revealed the following discrepancies:-

Para 10

1. Verification of C/f & B/f balances not done:- The items which have been B/f and C/f to the new register have not been verified by the Store Officer.
2. As per rule 192 of GFR, Physical verification have been done on 11/08/11, wherein it had been mentioned that the list of discrepancies/shortage/surplus items detected is enclosed herewith, but no list was available in the stock register. Outcomes of the physical verification had not been mentioned in the stock register.
3. Entries in stock Register in many cases were not legible, cutting had been done in various times, No attestation of cutting had been made in the main stock register which is highly objectionable.
4. Date of issues of various medicines /injections to various wards of the eye centre were not mentioned in the stock register, instead of it only month were mentioned while issuing the Drugs.
5. As per rule 193 of GFR provides that Depending on the frequency of requirement and quantity thereof, as well as pattern of supply of a consumable material optimum buffer stock should be determined by the competent Authority as per the consumption of the consumable items and it should be maintained and balance should not be normally nil. It has been observed that medicines which are generally prescribed by the doctors remains out of stock for a quite long time. A few instances of such nature are given below:-

S.No.	Name of Medicines	Page No of Stock Register	Month when stock was Nil	Month when fresh stock was purchased
1	Silicon Tire	84	Oct 10	Dec 10
2	InjNor Adrenaline	162	Oct 10	Dec 10
3	Inj Promethazine	172	Jan 11	March 11

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4	Tab Ruprolin	343	Feb 10	May 10
5	Tab Rantidine	223	Nov 10	Dec 10
6	Tab Prednisolac	383	Dec 10	Feb 11

Other similar cases may be reviewed under intimation to the Audit and reasons for the above lapses/irregularities in the stock register of medicines may be elucidated to the Audit.

Para No. 12 PARA-13 11 12 11 12
 Ref Memo No.15
 Dated 26/03/12

Subj: Shelf Life of Medicine

PARANO 11/12

As per the Sixth condition of the term and conditions of the supply order of purchase of medicines, the supplier should offer minimum No. of batches and ensure that no more than 1/6 of the Shelf life has passed from the date of manufacturing. However Challan/delivery notes of GNEC showed that in many cases the medicines were procured/received by the Eye Centre after the lapse of 1/6 time of shelf life which needs to be clarified, few of the instances are given below :-

S.N o.	Name of Medicine	Name of Firm	Bill/ Chall -an No.	D.O. M.	D.O.E	Shelf life	Date of Receipt
1	Lignocaine with Adrenaline Inj.	Unitas Pharmacetuticals	1533	9/10	2/12	12/01	3/11
2	Inj. Methylprednisolone 500 mg	A.C. Surgipharma Pvt. Ltd	0204 1	09/10	09/12	1/11	3/11
3	Propovan	Bharat Serums and vaccines Ltd	1898	10/10	9/12	2/11	3/11
4	Histol Eye Drop 10 ml	NRI Vision Care	0001 2	05/10	2/12	9/10	1/11
5	Proflur Eye Drop	NRI Vision Vare	0001 2	7/10	6/12	11/10	1/11
6	Brimonid	Ortho Remedies (P) Ltd	MB/0 737	3/10	2/12	7/10	12/10
7	Acid Hypodermic Needles	Yes Pharma Care	212	4/08	3/12	2/09	12/10

Similar types of other cases may also be reviewed and reasons for receiving these medicines after the lapse of shelf life may be elucidated to audit.

50/c
81/c
79/c

Para No. 14

Ref. Memo No. 18
Dated 28/03/12

PARA NO 12

Sub: Risk Purchase on non supply of medicines under CPA Rate Contract

per term and conditions of the supply order, if the supplier fails to execute the supply within the stipulated period of time, the Govt. of Delhi is empowered to make purchase the risk and expenses of the supplier as per clause 12 (ii) of the contract/agreement of central procurement Agency.

During the test audit of purchases, it has been noticed that the Guru Nanak Eye Centre had made the risk purchases as under and the department had not recovered the extra expenses from the supplier till date.

S.No.	Medicines	Amount of Risk Purchase	Name of the Firm
1	Atropine Sulphate. 1 % eye oint	1052/-	M/s. Alpha Laboratories Ltd.
2	Homoatropine 2 % Eye Drop	2680/-	M/s. Indoco Remedies
3	Inh. Halothane 250 Ml. Bottle	1150/-	M/s. Nicholas Primal India Ltd.
Total		4882/-	

Reasons of the above risk purchases and non recovery amounting to Rs. 4882/- are elucidated to the Audit.

Para No. 18

Ref. Memo No. 20
Dated 30/03/12

Sub: LTC Record

During the test Audit of GNEC for the year 2010-11, the following shortcomings were noticed in the record of LTC.

An amount of Rs. 3740/- had been paid to Smt. Veer Sharma, ANS towards LTC for the journey performed from Delhi to Ludhiana. The officer traveled along with her husband by Swarana Shatabdi Express. The officer performed the journey by the higher class i.e. 1A while the entitlement of the officer was AC-II Tier class by train. The age of the official and her husband was more than 58 years at the time of availing the LTC. Hence the entitlement of the official the cost of one ticket was Rs. 215/- for Sr. Citizen. Hence the amount should be restricted to Rs. 860/- (Rs. 215/x4). Hence the Excess amount of Rs. 2880/- may be recovered after due verification under intimation to the Audit.

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PARA-11

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Memo No. 13
Dated: 16.07.12

PARA NO 13

Para No. 13 Incorrect Payment of Service Tax amounting to Rs. 43,298/-

Non availing of the benefit of exemption/abatement from Service Tax liability under statutory provisions of Finance Acts by Guru Nanak Eye Centre led to irregular payment of Service Tax and Education Cess aggregating Rs. 43,298/- during the period of year 2011-12 for Cleaning /Housekeeping Services from M/s Shivalik House keeping Services.

Incorrect Payment of Service Tax for Sanitation/Cleaning Services : The Hospital entered into contract for Housekeeping/Cleaning Services with M/s Shivalik House keeping Services w.e.f. 01.02.2011. As per the Provisions of the Finance Act 2005, Cleaning services are included for the levy of tax on "Cleaning Activities" from June 2005. However Cleaning Services in relation to non-commercial building were specifically excluded from the ambit of Service Tax.

Examination of the record disclosed that the contractors had been charging Service Tax and Cess thereon at the prescribed rates in Cleaning Services from the hospital. The hospital being non commercial building was not liable to pay Service Tax on Cleaning Services rendered by it. Thus, failure of the hospital authority to correctly apply the provisions of the Finance Act, 2005 resulted in unnecessary payment of service tax and education cess of Rs.43,298/- to M/s Shivalik House keeping Services. For the period 2011-12 as per detail below:-

Name of the Contractor	Period	Incorrect Payment Of Service Tax
M/s Shivalik House keeping Services.	01-04-2011 to 30-3-2012	43,298/-
Total		43,298/-

The Guru Nanak Eye Centre authorities may take the immediate steps to recover the service tax incorrectly paid to the contractors under intimation to the audit.

*Satisfied
in terms of
Audit Report*
15/1/2012

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791C

Memo No. 9
Dated: 19.07.2012

PARAN 014

Para No. 17 Irregularity in award of contract of procurement/refilling of medical gases.

On scrutiny of record pertaining to the contract of refilling of medical gases during the course of audit of GNEC for the year 2011-12 it was found that in the month of July, 2011 Limited tender enquiry was issued to eight firms for refilling of medical gases. No web publicity was given to generate the competition. In response to the above enquiry only two firms namely M/s Life Care Surgical Equipments and M/s Umpire Gases submit their quotation. Among these two firms M/s Life Care Surgical Equipments did not submitted the required earnest money as per the terms of letter of invitation of Limited tender enquiry, hence disqualified for the tender. Only one firm, M/s Umpire Cables fulfilled the requirement of the Limited tender enquiry. Instead of going into retendering process for the contract of refilling of gases for ensuring the economy of rates on the basis of competitive bidding, the contract was awarded w.e.f 01.09.2011 to 30.08.2011 to M/s Umpire Cables only on single quotation basis in violation of GFRs and CVC guidelines. As per GFR 151 number of supplier firms in Limited tender enquiry should be more than three.

Similarly again in the year 2011-12 no web publicity was given. The contract was again awarded to M/s Umpire Gases on the basis of single qualified firm, as three quotation were received out of these three firms two firms did not submit required earnest money deposit and hence disqualified as per terms and conditions of the tender.

Avoiding the competitive/economic rates by going to retendering process and favouring particular firm conflicts the government interests and is against the standard of financial propriety. Reason for the above irregularity may be elucidated to audit.

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Memo No.10
Dated: 19.07.12

Para No.5 (17) Parking License fee not recovered as per terms and conditions of the tender.

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Para-14

(14)

The contract for parking in Gurn Narsik Eye Centre for the year 2011-12 was awarded to M/s Anil Kumar Paltani w.e.f 01.03.2011 to 30-04.2012 on the License Fee of Rs. 29,000/- pm which was payable on quarterly basis in advance. As per terms and conditions of tender of parking for the year 2011-12

The contractor shall pay the license fee on quarterly basis for holding the contract, which shall be paid by him within 07 days of starting of the particular quarter. If the payment is not made within 07 days of the start of the quarter, a penalty of Rs. 250/- per day will be charged after the expiry of these 07 days till the date of payment but with late payment shall be made on or before 15th day of the first month of the quarter. Thereafter penalty of Rs. 500/- per day i.e. from the 16 day onwards of the month will be charged till the receipt of payment of license fee along with penalty. However if the contractor fails to deposit the license fee along with penalty by the end of first month of the quarter, the Director GNEC shall have the right to terminate the contract from the next month of the quarter and the security money deposited shall stand forfeited

But on Scrutiny of record pertaining to the parking contract of the GNEC for the year 2011-12 it was found that the license fee was not collected from the contractor on the quarterly basis as per terms and condition of the contract, contractor made the payment of license fee on the monthly basis in violation of the above terms and conditions which resulted in loss of government exchequer in form of interest which could have been earned if the payment was collected on quarterly basis on the start of each quarter as per the terms and conditions of the contract. Even the late fee was charged on the monthly basis of payment of License Fee instead of imposing penalty on the failure of contractor to deposit the License fee of each quarter on due date. Reason for allowing undue benefit to the contractor to license fee on monthly basis and thereby causing loss of government exchequer may be elucidated to the audit.

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CURRENT AUDIT REPORT (2012-13)

(PART - II)

Page-17

PARANUR

Para No. 1

(Ref memo No. 07 dt. 13.07.13)

15
Para-15

Discrepancies in award of Contract for running four canteen/snack bar in Hospital

As per record provided to audit relating to award of contract for running four canteen/snack Bar in the hospital, it has been found that vide letter no. F.6(11)/Pur/Group-K/canteen/GNRC/2012-13/2633 dt. 27.04.12, the contract was awarded to M/s Sunil Yadav for the period 1-3-2012 to 30-4-2013 at a monthly license fee of Rs. 60,000/-, while audit following discrepancies have been noticed-

(i) As per clause No. 3 of the terms, conditions of the tender document, "The contractor shall provide 02 power points and 02 light points, and as per tender document no other power point has been allowed at any of the outlet but the contractor has been allowed to keep the tea/coffee vending machine at 4th outlet at first floor, which is a defective clause because without electricity no tea/coffee vending machine can be operated. Since the contractor is allowed to run four kiosks in the hospital premises and allowing free Govt. electricity which is a loss to government.

(ii) As per clause 28 "The premises will be inspected at the regular times and a diary of the same will be maintained at the MRO office." This is not being maintained by the hospital authority.

(iii) The contract has expired on 30.04.13 but the same has been extended for further three months on the same terms and condition, but as per T&C there is no clause under which the contract can be extended.

(iv) Further, It has been found that FDR of Rs. 1,80,00,00/- awarded under the contract, which expired on 07.03.2013 has not be renewed upto the valid tender period.

Hospital authority is requested to install a separate electricity meter and meter to be of higher class of govt. money and make appropriate changes in the new tender document and other lapse may be rectified under the intimation to audit

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Para-16

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PARANO17

(Ref memo No. S dt. 15.07.13)

Subject: Recovery of Transport Allowance amounting to Rs. 201238/-

During the test check of PBR and attendance register for the audit period i.e. 2012-13 it has been noticed that the hospital has made payment of Transport Allowance to the following employees who were on leave for full calendar month as per detail give below:-

S.No.	Name of the employee	Leave Period	Amount	Remarks
1	Smt.Promila Basra,N.S	29/10/12 to 26/04/13	28288/-	5 Months
2	Smt.Sarika Jhonson S.N	5/04/11 to 30/06/11 1/10/11 to 28/03/12 1/05/12 to 27/06/12	20336/-	3 Months
3	Prashad Kuri. S.N.	9/01/12 to 6/09/12	18704/-	7 Months
4	Nirja Kumari S.N	10/01/12 to 10/09/12	16864/-	6 Months
5	Sunita C.Babu,S.N.	20/05/12 to 08/08/12	2732/-	1 Month
6	Manju Biju S.N.	30/1/10 to 7/03/10 24/10/11 to 28/02/12 17/07/12 to 08/1/13 02/1/13 to 15/03/13	31456/-	12 Months
7	Glaris Ioji S.N	11/08/12 to 07/04/13	19648/-	7 Months
8	M.Kavita,S.N	29/08/12 to 31/03/13	19648/-	7 Months
9	Anita Yadav,S.N.	1/07/12 to 31/03/13	16896/-	6 Months
10	Lalita-II,S.N.	06/10/12 to 03/04/13	14144/-	5 Months
11	Bharti,S.N	17/12/12 to 31/03/13	8640/-	3 Months
12	Ajay Kumar N.O	1/10/12 TO 31/10/12	1080/-	1 Month
13	Amar Singh,attendant	1/1/13 to 31/1/13	990/-	1 Month
14	Karun Veer,S.K	1/12/12 to 31/12/12	2640/-	1 Month
Total Rs.			201238/-	

As per TA rule, transport allowance is not admissible to the employees who are absent from duty for the full calendar month due to leave / training / tour. Recovery of Rs. 201238/- may be made and compliances be shown to audit. Other similar cases may be reviewed at your end and remedial action may be taken under intimation to Audit.

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Para No. 3

Pass 19

(Ref Memo No. 110/1507/13)

Sub: Recovery of Rs. 81828/- towards payment of LTC

PARA NO 18

During the scrutiny of the LTC bill it has been found that vide office order no F.1(24)/GNEC/Estt./2000/3570-73 dt. 08.06.12 Ms. Rajeshwari Staff Nurse was sanctioned an amount of Rs. 63738/- as LTC advance to visit to Delhi to Darjeeling and back (declared place of visit) for the block year 2010-13.

Vide bill no. 21 dt. 09.04.2013 her claim was passed for Rs. 81828/- for visit Delhi to Bagdogra and Nathula (North East) and back.

As per Rule 6 of LTC "The declared place of visit may be changed before the commencement of the journey with the approval of the controlling officer but it may not be changed after the commencement of the journey"

As the official has not changed the declared place of journey before the commencement of the journey nor visited the declared place. Therefore claim sanctioned to her amounting to Rs 81828/- is not as per rule and the same may be recovered/regularised under the intimation to audit.

Para No. 4

(Ref Memo No. 4 dt. 12.07.13)

Sub: Short recovery of DGEHS amounting to Rs.10,075/-

Vide letter No.F.25 (iii)/DGENS/140/DHS/09/44413-18 dated 20.8.10 received from Directorate of Health Services, the rate of DGEHS has been revised w.e.f. 01.08.2010. During the course of post check of record, it has been noticed that the GNEC has not revised the rate of DGEHS of the following officials as per the detail given below.

NAME and Designation	G.PAY	P. No.	Period	Estimated	Subscription	Amount to be deducted	Amount to be recovered
Smt. Kavita Srivastava Tech. Assit	4600/-	8/10 to 7/2013	36 Months	325	225/-	100435	Rs. 3600/-
Sh. Rinesh Kumar, Pharmist	4600	8/2010 to 09/2012	28 Months	325	225/-	20000	Rs. 2800/-
Sh. Manish Kumar N.O	1800	3/12 to 7/13	17 Months	125	90/-	25x17	Rs. 2775/-
						Total	Rs.10,075/-

The short recovery to the tune of Rs. 10,075/- towards DGEHS of the above mentioned officials is intimated to the concerned officials for their attention and verification of the same.

Other similar cases if any may also be intimated at your own level.

48/c
72/c

Para No. 7
18

(Ref. Memo No. 9 & 5(A) 23.07.13 & 29.07.13)

18 19

PARA NO 19

Non observation of codal formalities while local purchase

While test audit of local purchase files provided to audit, it has been found that there are number of purchases have been made from the local market with in Rs. 15000/- but all the formalities have been completed as required in Rule 145 of GFR, and it is also seen that the rates have been collected from the market and while issuing the supply order no specifications and rates have been mentioned in the supply order, further, in place of rate it has been mentioned in the supply order that supply may be made with in Rs. 15000/-. It shows that the department has not collected the rates, specifications and type of item from the open market and the supply order issued in the mercy of supplier. The detail of some of the purchases made under Rule 145 of GFR but codal formalities have not been followed is given below.

Sl.N	Item purchased	Date of purchase	Name and address of the supplier	Amount (Rs)
01	Cartridge/Tonner	17.05.12	Marcus computers	14962.00
02	Cartridge/toner	22.05.12	--do--	14962.00
03	--do--	03.07.12	--do--	14963.00
04	--do--	05.10.12	--do--	14963.00
05	--do--	06.11.12	--do--	14963.00
06	Computer Monitors	08.10.12	--do--	14963.00
07	Snap pack	28.02.13	Standard Traders	
08	Knife set	12.04.12	Timpac Health Care	14873.00
09	Cartridge/tonner	27.07.12	Marcus computers	14924.00
10	Artificial Eye	17.09.12	Venus Medical Products	10185.00
11	Trabeculotome	1.12.12	--do--	6323.00
12	Disposable Trocars	16.01.13	--do--	13440.00

The officer/official responsible for purchase should ensure that the specifications in terms of quality, type etc. and also quantity of goods to be procured, should be clearly spelt out in the supply order keeping in the specific needs of the user department.

Rule 134 of GFR , Vide supply order no. P6(10)/Equipment/2007/17/2013 dated 20.02.13 the following items have been procured from Mrs Toshien Medical-

Sl. No	Items	Quantity	Rate	Amount (Rs)
01	Phaco Tip, 2.5mm, 1000 d.g	5	4200.00	21000.00
02	Sleeve for Phacoemulsification	100	1000.00	100000.00

48/c
7/c

Para-19
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(Ref Memo No. 12 dt. 16/07/13)

PARANUR

Sub. Non Utilization of the machines/Equipments installed in the Laboratory

Vide audit memo no. 1 (G) dated 09.07.2013 the hospital authorities was requested to submit the department wise list of the machinery and equipment installed in different department working and non-working condition. Only Laboratory department has provided the list of the machinery and Equipments installed, while scrutiny the record it has been found that the following machines which are installed in the Laboratory are in working condition but are not being utilizing by the department since last four years. Due to non-utilization the machines are losing their guarantee/warranty and useful life and the purpose of patient care for which the Equipments were purchased is defeated.

S.No	Name of the equipment	Not utilizing since
01	Automatic Tissue Processor	Four years
02	Tissue Fixation Bath	Four years
03	Hot plate	Four years
04	Microwave	Four years

Reasons for non-utilization of the machines may explain to audit.

Para No. 3

(Ref Memo No.02 dt. 10/07/13)

Sub. Non adjustment of advances worth Rs. 34,80,194/-

During the test audit of Gurn Nanak Eye Centre it has been observed that the contingent advances worth Rs.34,80,194/- are lying unadjusted. The detail of unadjusted advances have been given below

S.No	Bill No. & Date	Amount	Particular of Advance	Name of the
01	AB/1250 dt. 06.09.09	5,13,883/-	For the purchase of	Optical Health U.K. Ltd
02	AB/637 dt. 16.11.09	67,311/-	For the purchase of computers	
03	AB/1250 dt. 06.09.13	29,350/-	For M & Material	
	Total	34,80,194/-		

Hospital authorities are requested to take immediate steps to settle these outstanding advances under the intimation to audit.

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 PARA NO. 11
 (Ref. Memo No. 10 & 11)

PART II
 CURRENT AUDIT REPORT
 (01.04.2013 to 31.03.2016)

20
 20
 R/R/N/S

Sub. : Recovery of Govt. Dues from the staff For Rs. 55358/-

(A) Sub. : Recovery due to Wrong Pay Fixation for Rs. 47304/-

During last check of Service Books, it has been found that as per entry in the service book the pay fixation after grant of MACP is not in order in the following cases:

1. Ms. Sunita P. Singh, N/S
 DOA : 16/07/1999
 MACP granted w.e.f. 01/09/2008

As per record Eligible for MACP w.e.f. 16/07/2008

Pay Band + Grade Pay	Pay fixation as per record		Pay fixation as calculated by Audit		With effect from	Remarks
	Basic Pay	Grade Pay	Basic Pay	Grade Pay		
Rs 9300-34800 + 4600	13590	4600	13590	4600	01/09/08	
Rs 9300-34800 + 4800	14140	4800	13590	4600	01/09/08	Fixation of pay on grant of MACP in Service Book w.e.f. 01/09/08
	14710	4800	14140	4600	17/08	
	14710	4800	14710	4800	16/09/09	Fixation of pay on eligibility for MACP w.e.f. 16/09/09
	15300	4800	15300	4800	12/10	

2. Ms. Sunita C Babu, N/S

DOA : 18/12/1995
 ACP granted w.e.f. 01/12/2006

As per record Eligible for ACP w.e.f. 18/12/2007

Pay Band + Grade Pay	Pay fixation as per record		Pay fixation as calculated by Audit		With effect from	Remarks
	Basic Pay	Grade Pay	Basic Pay	Grade Pay		
Rs 9900-34800 + 4600	12590	4600	12590	4600	30/11/06	
Rs 9300-34800 + 4800	13110	4800	12590	4600	01/10/06	Fixation of pay on grant of ACP in Service Book w.e.f. 01/10/06
	13650	4800	13110	4600	01/07/07	
	13650	4800	13650	4800	18/12/07	Fixation as per eligibility for ACP w.e.f. 18/12/07
	14210	4800	14210	4800	01/07/08	

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Para No. 03 (Ref. Memo No. 03 dated 04.11.17)
Sub :- Overpayment of Transport Allowance

1000 Rs (23)

As per Vith CPC report the rate of transport allowance to employees drawing grade pay of Rs. 5400 and above is fixed at Rs. 3200+DA thereon. Further as per para 3 of the OM NO. 20(S)-E-RA/93 dated 28.01.1994, officers who are in the Higher Administrative Grade+ scale who are entitled to the use of official car, shall be given the option to avail themselves of existing facility or to draw the transport allowance at the rate of Rs. 7000/- per month plus dearness allowance thereon. Further as per Government of India Decision No. 02 below rule 8 of staff car rules, officers of the level of Joint Secretary and above, who have been provided with the facility of staff car may be given an option either to avail themselves of the existing facility or to switch over to the payment of transport allowance, as admissible under these order.

However during the test audit of the records of GNEC for the period 2016-17, it was observed that Dr. Ashok Kumar, DMS having Grade Pay of Rs. 10000/- was drawing Transport Allowance @ Rs. 7000/- plus DA thereon whereas his entitlement was Rs. 3200 plus DA thereon as the said officer was not equal to the level of the Joint Secretary to the Govt. of India and hence was not entitled for the staff car facility. As a result Rs. 85500/- was paid more to the said officer from April 16 to December 16 as per the following details

Period	TA Drawn @ Rs. 7000+DA per month	Due Amount of TA Rs. 3200+DA per month	Excess Payment (in Rs.)
April 16 to Dec 16	157500	72000	85500

The above amount may be recovered from him after due verification under intimation to audit.

Para No. 04 (Ref. Memo No. 02 dated 30.08.17)
Sub :- Accumulation of equipments worth Rs. 79,36,702/-

During the test audit of the accounts of the Guru Nanak Eye Centre, Maharaja Ranjit Marg, Delhi for the year 2016-17, it was observed that Machinery amounting to Rs. 79,36,702/- per the following details is lying in the hospital as un-serviceable since 2014.

Sr. No.	Name of Equipment	No. of Items	Value of stores (in Rs.)
01	DORC harmony Vitrectomy Machine	01	14,41,140/-
02	LEICA Microscope	02	27,70,734/-
03	LEICA Microscope	01	15,24,838/-
04	OCT Machine Zeiss	01	22,00,000/-
	Total		79,36,702/-

With the passage of time, these equipment are losing their values, these may now be disposed off at the earliest as per the procedure under intimation to audit.

[Signature]

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Particular	Amount (in Rs.)	Amount (in Rs.)
Gross income		558578
Less :- Transport Allowance	19200	
Washing allowance	3060	22260
Balance		536318
Less Saving under Chapter VIA		
GPF	60000	
UTEGIS/CGEIs	360	
LIC	26943	
Tuition fee	32520	119823
Balance		416495
Less DGHS		1500
Taxable income		414995
Income Tax		16499-5000=11499
Add Cess		345
Total Tax due		11844
Less already deducted		5150
Tax still due		6694

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Para 222
PAA N.22

2016-2017

Para 26

Para No. 07 (Ref. Memo No.05 dated 03.11.17)

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

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

Main Store

1. Expiry date not mentioned :- The expiry date of medicine/test kits has not been recorded in the stock register by the store keeper of main store in case of The opening balance of 01.04.16 carried forward from the last year's balance whereas it should have been clearly recorded to ensure that only valid medicines/kits which have not covered their lives fixed by the manufacturer are issued.
2. The stock registers do not show that samples are sent to any government lab or approved lab for testing.
3. The Equipment register is maintained date-wise whereas it should be maintained item wise.

Departments/Units

The stock register of the departments/units like wards, OTetc shows that

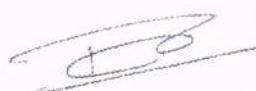
1. **Items shown consumed in bulks**

In the stock register the incharge has shown items consumed in bulks and not as per actual daily/weekly consumption. The items should be shown consumed as per actual consumption on the daily/weekly basis and got verified from the head of the department/unit.

2. **Non attestation of the entries :-** Items received from the main store are taken in the stock registers of respective departments/units. These stock registers are being maintained by the sister in charge or technicians of the particular department. As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department/units. It has been observed during the course of audit that the entries of receipts and issues are not being attested/verified by the concerned unit/department or any other officer authorized by HOD to ensure the correct utilization of the items.

3. The expiry date against each receiving of medicine etc from main store are not shown.

The director, GNEC may take action to remove the above discrepancies under intimation to audit.


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IAO, Party No. III

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28 Para-23

**PARA 2: Non- availing of rebate of Rs 1579411/- from Delhi Jal Board
(Memo No. 8, 9
Dated: 29/08/2018)**

PART-A

33

As per the water tariff policy of Delhi Jal Board, there is a provision of 15% rebate on total monthly bills if the institutions/office adopts water harvesting and/or recycling of waste water. A certificate of adopting the measures for water harvesting and recycling of waste water is also required to be given to the Delhi Jal Board for claiming the rebate. The Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi is having the water harvesting and recycling of waste water facilities installed on its premises since June 2015 but is paying the water bills without claiming the rebate of 15%. The following payment has been made to Delhi Jal Board since the date of installing the water harvesting /water recycling facilities in the hospital

Period	Bill amount	rebate
2015-16	5314414	797162
2016-17	3060720	459108
2017-18	2154272	323141
Total	10529406	1579411

Thus, the GNEC is entitled for a rebate of Rs.1579411/- from 01 March, 2018 which has not been availed. The same may be availed from the Delhi Jal Board under intimation to audit.

B: Irregular payment of late payment surcharge on water bills

On test check of the water bills/vouchers for the month of March, 2018, it has been noticed that the hospital has paid water bill amounting Rs 108583/- including late payment charge of Rs 12952.17/- against the bill No.7548000000 dated 09 March 2018.

The late payment surcharge paid by the hospital is irregular and needs to be either regularized from the Finance Department or get it exempted and adjusted from the Delhi Jal Board, under intimation to audit.

[Signature]

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29 Para 24

PARA 3:-Irregularities in the use of staff car

(Memo No.12

Dated: 05.09.2018)

On test check of log books for the month of November 2017, it is observed that there were two vehicles bearing No D L 1 RTA-5386 and DL 6CG 8546 used as staff car by the erstwhile Director of Guru Nanak Eye Centre at the same time and date on various occasion. Some examples are as under:-

Date	Time of use of vehicle DL 1 RTA-5386	Time of use of vehicle DL-6 CG 8546
1/11/2017	7.0 0am to 8.00 pm	8.00am to 6.0 0pm
4/11/2017	8.00 am to 6.00pm	7.00 am to 8.00pm
6/11/2017	8.00 am to 6.00 pm	8.00 am to 8.00pm
9/11/2017	8.00 am to 6.00pm	8.00 am to 8.00pm

Therefore, HOD, may furnish the reasons and justification for utilization of both the staff car at the same time and same day.

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31 Para 25

PARA 5

(Memo No.14

Dated: 06. 09.2018)

Subject: Irregularities in purchases of equipments.

On scrutiny and test check of file pertaining to purchase of equipments, it is observed that the following equipments have been purchased in excess of the original requirement mentioned in the tendered documents on the basis of demand/requisition received from the various units of the hospital.

S.O.	Name of the equipment	Quantity as per tendered document	Quantity actually procured	Rate as per tender per item
1	Slit Lamp with attachment for applanation tonometer	1	12	265000/-each
2	Photo slit Lamp	1	8	585000/-each

Director, GNEC may look into the matter personally and furnish justification of steep hike in demand of costly equipment which the GNEC did not foresee or visualize in advance at the time of inviting tender to audit.

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para 96
PARA 6

(Memo No.15)

Dated: 06. 09.2018)

Subject: Unserviceable items.

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It is observed from the records of the Guru Nanak Eye Centre that machinery equipments worth Rs 79, 36, 702/- are lying unserviceable since 2004

S No	Name of equipment	Quantity	Cost
1	OCT Machine	01	22,00,000/-
2	LEICA MICROSCOPE	01	15,24,838/-
3	LEICA MICROSCOPE	01	27,70,724/-
4	DORC HARMONY VITRECTOMY MACHINE	01	14,41,140/-
	Total Amount		79,36,702/-

HOD may get the above items disposed of to avoid further devaluation, as per laid down procedure, under intimation to audit.

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PART-II

CURRENT AUDIT REPORT

(2018-2019)

PARA NO. 01

para 27

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(Audit Memo. No. 02 Dated: 06.01.2020)

Subject:- Recovery of Rs. 49190/- on account of Short deduction of License Fee and water charges.

48410

(A) Short deduction of License Fees

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi Residential (General Proof) Accommodation have been revised w.e.f. 01/07/2013 vide order No.F.4(1)/Misc./PWD7H/A-II/2004/2749-2765 dated 10/08/14 and w.e.f. 01.07.2017 vide order No F4(1)/Misc/PWD& H/A- II/2004/P.F /10039-51 dated 16/07/2018 issued by Deputy Secretary (PWD)/Policy, Public Works Department GNCT of Delhi Sectt. New Delhi.

During test check of the Pay Bill Register in r/o Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-02 for the period 2018-2019, it has been observed that the division has not revised the License Fee in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee of Rs.22345/-.

The details of recovery to be made from the officer/officials are given as under:-

S. N.	Name & Design. Sh./Smt.	Address of Govt. Qtr.	Lic.Fee deducted	Lic. Fee to be deducted	Period/ Difference	No. of months	Difference	Amt. to be recovered
1.	Dayanand Singh, Administration Officer	D-1, Qtr. Type-IV-4, GTB Campus, Dilshad Garden, Delhi-95	435	500	07/13 to 06/17	48	65	3120
			435	640	07/17 to 31/01/2020	31	65	2015
2.	Madhu Bala, Sweeper	6/96, Qtr. Type-2, G.B. Pant Hospital	245	310	07/17 to 31/01/2020	31	65	2015
3.	Shyam Lal, Sweeper	936, Qtr. Type-2, Gulabi Bagh	245	310	07/17 to 31/01/2020	31	65	2015
4.	Savita Wati, N.O.	1791, Qtr. Type-2, Gulabi Bagh	245	310	07/17 to 31/01/2020	31	65	2015
5.	Rani, N.O.	1313, Qtr. Type-2, Gulabi Bagh	245	310	07/17 to 31/01/2020	31	65	2015
6.	Rattan Lal, Sweeper	107FE, Qtr. Type-2, Sindhora Kalan	245	310	07/17 to 31/01/2020	31	65	2015
7.	Kupwar Pal, Sweeper	23, Qtr. Type-2, Sindhora Kalan	245	310	07/17 to 06/18	12	65	780
8.	Deepa Stephen, Staff Nurse	355, Qtr. Type-II, MAMC	245	310				
Total								22345

Hence, recovery of Rs. 22345/- may be made from the above officer/officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

(B) Non Recovery of Rs.26845 /- towards water charges

The rates of water charges of General Pool Residential Accommodation from Type-I to Type-V Qtrs of PWD, Govt. of NCT of Delhi will remain same as per order vide no. F.4(i)/Misc./PWD/Allot/2004/8496-8500 dated 27-07-2012.

During test check of the Pay Bill Register of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi, it is clearly mentioned that the allottee will be required to pay normal rate of licence fee as per rule. Water and Electricity charges including meter rent installation and security if any will be the whole responsibility of the allottee issued by Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi.

Type	Revised rate of water charges w.e.f. 01-07-2012
I	157
II	196
III	236
IV	315
V	472

The water charges w.e.f. 01-07-2013 will remain same as on 01-07-2012.

During the course of audit and scrutiny of pay Bill Register, it has been found that the Residential accommodation has been allotted to the following officer but the water charges is short deducted from the salary. The detail of recovery to be made from the officer is given as under:-

S. N.	Name & Design. Sh./Smt.	Address of Govt. Qtr. & type of Qtr	Water charges for eligible category	Period/	No. of months	Water charges deducted by division	Difference	Amt. to be recovered
1.	Dayanand Singh, Administration Officer	D-1, Qtr. Type-IV-4, GTB Campus, Dilshad Garden, Delhi-95	315	7/2012 to 01-2020	91	20	295	26845
TOTAL								26845

Recovery may be recovered amounting to Rs. 26845/- from concerned officer as per above mentioned rates of water charges after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

As per reply submitted by 200

Recovered amount Rs 48410

Para has been partly settled.

Deepa Stephen staff nurse licence

fee outstanding Rs 780/=

*10/3/2021
AAO / Paty No 616*

*10/3/21
Paty No 616*

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Para - 28
PARANO. 02

(Audit Memo. No. 4 Date: 08.01.2020)

Subject:- Recovery of Rs. 372469/- on account of salary paid for the period of Extra Ordinary Leave.

During the scrutiny of Service Book/Pay Bill Register of the staff of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2018-2019, it has been observed that Extra Ordinary Leave has been sanctioned to following staff nurse with full salary.

(i) Ms. Parveen, Staff Nurse

Details of salary paid for EOL period is as under:

S.No.	B.P + D.A	Period of EOL	Amount paid	Amt Admissible (in Rs.)	Balance amt. to be recovered (in Rs.)	Remarks
1.	47600+1904=49504	03.04.2017 to 09.04.2017 (7 days)	49504	37953	11551	49504x23/30 =37953
2.	47600+1904=49504	18.04.2017 to 20.04.2017 (3 days)	49504	44554	4950	49504x27/30 =44554
3.	47600+1904=49504	24.04.2017 to 07.05.2017 (14days)	99008	76279	22729	37953 49504x24/31 =38326
4.	49000+3430=52430	01.03.2018 to 28.03.2018 (28 days)	52430	5074	47356	52430x3/31 =5074
5.	49000+3430=52430	11.05.2018 to 31.05.2018 (21 days)	52430	16913	35517	52430x10/31 =16913
6.	50500+4545=55045	17.07.2018 to 31.07.2018 (15 days)	55045	28410	26635	55045x16/31 =28410
		01.08.18 to 31.08.18 (31 days)	55045	Nil	55045	EOL on full month
		01.09.18 to 30.09.18 (30 days)	55045	Nil	55045	EOL on full month
		01.10.18 to 31.10.18 (31 days)	55045	Nil	55045	EOL on full month
		01.11.18 to 30.11.18 (30 days)	55045	Nil	55045	EOL on full month

	01.12.18 02.12.18 (2days)	to	55045	51494	3551	55045x29/31= 51494
Total					372469	

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Recovery may be recovered to the amount of Rs.372469/- from the above staff nurse after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed.

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Para-29

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PARA NO. 03

(Audit Memo. No. 5

Date: 08.01.2020)

Sub: Recovery for over payment towards Transport Allowance amounting to Rs. 90504/-.

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 Medical Leave, EOL, Maternity Leave training, tour etc. In review of salary Bills & PBR as well as service book of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2018-2019, it was noticed that the following officials were on leave for full calendar month(s) due to one and another reasons but transport allowance was given to them as per detail below:

Sr. No.	Name of official & Designation	Period of absence	Total no. of complete calendar month(s)	Transport allowance paid	Amount already recovered	Balance to be recovered	Remarks
1.	Parveen, Staff Nurse G.P.-4600/-	8/18 to 12/18 1/19 to 5/19 (17-07-18 to 02.12.2018 EOL & 3.12.2018 to 31.05.2019 Maternity Leave)	5x3924= 5x4032=	19620 20160	0	39780	<p><u>DA Rate</u> 1/18 to 6/18 = 7% 7/18 to 12/18 = 9% 1/19 to 6/19=12%</p> <p><u>Calculation of T.A.</u> 1.8.18 to 31.12.18 = 3600+ 324(9% DA on 3600) = 3924</p> <p>1.1.19 to 31.05.19=3600+432(12% on 3600)=4032</p>
2.	Sunita C. Babu, Staff Nurse, G.P.- 4600/-	9/18 to 12/18 (28.08.2018 to 18.11.2018 Medical Leave & 19.11.2018 to 31.12.2018 E.L.)	4x7848=	31392	0	31392	1.9.18 to 31.12.18 = 7200+ 648(9% DA on 3600) = 7848
3.	Manju Biju, Nursing Officer	3/18 to 7/18 (16/02/2018 to 14/08/2018 Maternity Leave)	4x3852= 1x3924=	15408 3924	0	19332	1.3.18 to 30.06.18= 3600+252(7%DA on 3600)=3852 1.7.18 to 31.7.18= 3600+324(9% DA on 3600)=3924
TOTAL				90504	Nil	90504	

It appeared from the records seen by the audit that there is no coordination between the Accounts Branch and Administrative Branch, that is why such irregularities are being occurred regularly. It is advised by the audit that Administrative Branch must send the absentee statement of current month upto 15th of every month, to the Accounts Branch, so that on the basis of that salary be drawn accordingly.

However, recovery of Rs. 90504/- on account of over payment of Transport allowance be made from above said officials after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed.

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PARA NO. 04

(Audit Memo. No. 6

Date: 08.01.2020)

Subject: Overpayment of Nursing Allowance & Dress Allowance- Recovery of Rs. 127800/-

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.

The scrutiny of salary Bills, PBR as well as Leave record of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2018-2019, it was noticed that Dress Allowance for the period of leave & Nursing Allowance(beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below:

S. No.	Name & Designation of the official	Period of leave	Allowances paid by the Hospital		Amount to be recovered(in Rs.)
			Dress Allowance	Nursing Allowance	
1.	Praveen, Staff Nurse	8/18 to 12/18 1/19 to 5/19 (17-07-18 to 02.12.2018 EOL & 3.12.2018 to 31.05.2019 Maternity Leave)	18000 (1800x10M)	57600 (7200x8M)	75600
2.	Sunita C. Babu, Staff Nurse	9/18 to 12/18 (28.08.2018 to 18.11.2018 Medical Leave & 19.11.2018 to 31.12.2018 E.L.)	7200 (1800x4M)	14400 (7200x2M)	21600
3.	Manju Biju, Nursing Officer	3/18 to 7/18 (16/02/2018 to 14/08/2018 Maternity Leave)	9000 (1800x5M)	21600 (7200x3M)	30600
Total					127800

Recovery of Rs.127800/- on account of over payment of Dress allowance and Nursing Allowance be made from above said officials after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed.

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PARA NO. 05
(Audit Memo. No. 7

Date: 08.01.2020) ✓

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Subject: Recovery of Rs. 6132/- on account of overpayment of Child Care Leave.

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

During scrutiny of Service books of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2018-2019, it has been observed that Smt. Nisha Valsan, Nursing Officer has availed more than 365 days leave as on date and the GNEC has paid one hundred percent (100%) salary to the above official, which is in contravention of above notification and hence resulted in excess payment of salary of Rs. 6132/- during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 14.12.2018 - 365 days.

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

Period of leave in excess of 365 days after 01.01.2016	Total No. of days	100% Salary paid during the period by office (Basic pay + DA)	100% Salary paid for excess days	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4 (B. P./No. of days of month x excess CCL availed)	5	6 (4 - 5)
21.02.2019 to 28.02.2019	08	66000 + 7920 = 73920	21120	16896	4224
01.03.2019 to 04.03.2019	04	66000 + 7920 = 73920	9538	7630	1908
TOTAL RECOVERY TO BE MADE					6132

Recovery of Rs.6132/- on account of over payment of CCL be made from above said official after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed.

As per reply submitted by DDO
A recovered amount Rs 6132/-
Para has been settled..

10/3/2021

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Rashmi

10/3/2021
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Rashmi

para-31

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PARA NO. 06
(Audit Memo. No. 8

Date: 08.01.2020)

Subject: Excess Payment of ad-hoc bonus during 2018-19-Recovery of Rs. 2632/-.

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus(ad-hoc bonus) to government employees for the year 2018-19, it has been provided that the benefit will be admissible to only those employees who have rendered at least six months of continuous service during the year from six months to a full year.

During the scrutiny of service book & leave record it has been observed that the following official has availed extraordinary leave during 2018-19.

S. No.	Name of official	Period of EOL during 2018-19
1.	Praveen, Staff Nurse	17-07-18 to 02.12.2018

Further scrutiny of pay bill register revealed that full bonus during 2018-19 was paid to the above officials, hence resulted in excess payment as detailed below:

Name of official	Period of EOL during 2018-19	Adhoc Bonus paid by Hospital	Adhoc Bonus to be paid after deducting period of EOL	Recovery to be made
Praveen, Staff Nurse	17-07-18 to 02.12.2018 139 days	Rs.6908/-	Rs. 4276/-	2632/-
Total				2632/-

Recovery of Rs. 2632/- on account of over payment of Bonus be made from above said official after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed.

32

20/12/20
 430
 30/12
 53/12

(Audit Memo. No. 9

Dated: 09.01.2020)

Subject: Recovery of LTC amounting to Rs. 46672/-.

As per LTC Rule 12, GIDs(20) to (23), The entitled officers and their families may travel only by Air India. The reimbursement of the expenses on air travel has to be restricted to the cost of travel by economy class irrespective of entitlement.

Class of Accommodation

A. Journey by Air/Rail/Road(From 1-9-2008):

Grade Pay	Air	Rail	Road
Rs. 5400 and 6600/- (Level 9 to 11)	Economy Class	AC-2-Tier Class	OrdinaryTaxi/Autorickshaw/Own Scooter/Motorcycle Moped/Any Public Bus including AC Taxi

As per order no. 31011/3/2016-Estt.A-IV dated 16-05-2018 issued by DOP, it is clearly mentioned that since children below the age of 5 years are not charged for rail journeys, no reimbursement shall be made in respect of the air journey performed by children, aged less than 5 years, of the Government servants who are not entitled to travel by air on LTC.

During the scrutiny of LTC Bills it was noticed that the excess payment was paid to following officer/official during the audit period 2018-19 as per detail below:

Sr. No	Name and Designation Sh./Smt/Ms.	Block year	Destination	Bill No. & Date	Mode of Transport	Amount Paid (Deluxe class)	Amt. Admissible	Balance amt. to be recovered	Remarks
1	Hari Prasad Meena, Admin. Officer	2018-21 LTC (All India)	Portblair and back	761/ 29.11.18	Air India	161766 (2x80883)	122326	39440	LTC-80 fare Delhi to Portblair Fare: 20700 Tax: 1881.5 The GNEC has paid excess fare against LTC-80 fare.
2	Siji Binu (Varghese), Staff Nurse Level-7	2018-19 LTC (Home town)	Idukki, Kerala and back	547/ 10.09.18	Indigo (restricted to Rail fare)	21696 (3616x3x2)	14464	7232	The official claimed below the aged of 5 years for her daughter viz. Leona Elza Binu
Amount to be Recovered								46672	

L

Hence the total recovery of Rs.46672/- may be recovered from the above officer/official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

22/c a/27
24/c
52/c

PARA NO. 08
(Audit Memo. No. 13)

Para - 33

Dated: 09.01.2020

2/c
28/c
ST/C

Subject :- Recovery of Rs. 22036/- from Hospital Staff towards Income Tax

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.

(1) Revised Income Tax calculation for FY 2018-19 (AY 2019-20) is as under:-
Mahipal Singh Yadav, Staff Nurse (Contractual)

Particulars	As per Form - 16 Amount in Rs.	Correct Calculation Amount in Rs.
Gross Income	866960	866960
Less rebate on HRA under Sec 10	(-)71661	(-)38348*
Less Standard Deductions under Sec 10	(-)40000	(-)40000
Washing Allowance under Sec 10	(-)21600	(-)21600
Balance after rebate under Sec. 10	733699	767012
Deduction admissible on saving under 80C	(-)55000	(-)55000
Total taxable Income rounded to 10 th	678700	712010
Tax on total income	48240	54902
E. Cess @ 3%	1930	2196
Net tax payable	50170	57098
Tax Deducted at Source	54663	50170
Short Recovery	(-) 4493#	6928

*Salary:-

Pay -Rs. 538800/-(44900x12), D.A(Fixed)3143x12= Rs.37716/- = Total - Rs.576516/-

Total Rent Paid - Rs. 96000/- (Rs. 8000/- per month)

Rent paid in excess of 10% of the Salary = 57652

HRA Rebate = 96000-57652=38348/-

As the calculation of HRA in r/o Sh.Mahipal Singh Yadav had been calculated wrong, the official must have got his income tax refund of Rs.4493/-. So recovery of Rs.6928/- may be made from him after due verification.

2. Rajender Kumar, Staff Nurse, FY 2018-19 (AY 2019-20)

Particulars	As per Form – 16 Amount in Rs.	Correct Calculation Amount in Rs.
Gross Income	1161465	1161465
Less HRA under Sec 10	(-)96756	(-)20196*
Less Standard Deductions under Sec 10	(-)40000	(-)40000
Less Uniform Allowance under sec. 10	(-) 21600	(-)21600
Balance after rebate under Sec. 10	1003109	1079669
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less Medical Insurance under Sec.80.D	(-)7800	(-)7800
Less NPS Govt.contribution 80CCD	(-)75677	(-)75677
Total taxable Income rounded to 10 th	769630	846190
Tax on total income	66426	81738
E. Cess @ 3%	2657	2453
Net tax payable	69083	84191
Tax Deducted at Source	69083	69083
Short Recovery	0	15108

***Salary**

Basic Pay –Rs. 696400/- (56900x4=227600+58600x8=468800), D.A. Rs.61640/- = Total Rs. 758040/-

Total Rent Paid – Rs. 96000/-

Rent paid in excess of 10% of the Salary = 75804/-

HRA Rebate = 96000-75804=20196

The Director/DDO may be recovered the amount of Rs. 22036/- from the above officer after due verification of facts and figures under intimation to audit. All other similar cases also be reviewed on the basis of above observation.

PARA NO. 09

(Audit Memo No. 15 Dated: 10.01.2020)

Sub: Irregularities in local purchase of medicines.

On test check of the records/purchase file it has been noticed that the GNEC has procured the following medical store items form on the rate contract of LNJP Hospital.

S. No.	Bill No. & date	Amount of Bill	Discount	Sanction order No.
1.	RI 1000570dt.09/10/2017	62720	NIL	F.6(10)/LP/GroupE/2014-15/GNEC/PS/7415-18 DT.18.12.2017
2.	RI 1000636dt.27/10/2017	3718	NIL	F.6(10)/LP/GroupE/2014-15/GNEC/PS/7415-18 DT.18.12.2017
3.	101998 dt.18.05.2017	28455/-	NIL	F.6(10)/LP/GroupE/2015-16/GNEC/9261-64DT.03/11/18

According to the rate contract, the supplier had to give the following discount on

MRP:-

S. No.	Name of the item	Discount	
1.	Medicine, injection, Fluid(Branded)	IV 18.50%	M/s Popular Generic
2.	Medicine, injection, Fluid(Generic))	IV 63.50%	M/s Popular Generic
3.	Laboratory Consumables	23.20%	M/s Popular Generic

But on perusal of the bills it has been noticed that it cannot be distinguished that the medicine purchased from local chemist are branded, generic or DPCO. Besides, no certificate to this effect has been given to the authorized officer of GNEC to the effect that the items supplied against these bills are branded, generic or DPCO while making payment against bills at S. No: 1, 2.&3 at a discount of 18.5%/63.5%. Further, no discount has been given by the supplier in the bill above mentioned at S. No. 1 to 3.

The same observation has also been raised by the audit party during 2017-18.as per Para No. 04 (Audit Memo no.13.)

Necessary steps may be taken to explain the justification for making payment of bills as cited above. Similar cases may also be reviewed.

19/c
28/c
48/c
dp

PARA NO. 10

(Audit Memo No. 16 Dated: 13.01.2020)

Subject: Accumulation of unserviceable stores amounting to RS.71.43 Lakh

During the test Audit of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period of 2018-19, it was observed that the unserviceable items were lying in various department of the Hospital was amounting to Rs.71.43 Lakh as per details given below:

Department	Book Value
OT	71.43 Lakh
TOTAL	71.43 Lakh

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.

The necessary steps may be taken to dispose of 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.

PARA 35

197
257c
481c

Para-36 (36)
PARA NO. 11

(Audit Memo 17

Dated: 13.01.2020)

Subject:- Recovery of GST amounting to Rs.6679/-

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. vide circular No.65/39/2018-DOR dated the 14th September, 2018 and the same order has been endorsed by Additional Commissioner, GST (State Tax), Department of Trade and Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDO are required to deduct tax at the rate of 1% for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue the certificate within five days from the date of deposit into government exchequer. The provision of TDS on GST are applicable from 01.10.2018 (Notification No.50/2018-Central Tax dtd.13.09.2018).

During the test check of voucher file, it has been observed that the DSHC has not deducted TDS on GST at the rate on payment made to the supplier of taxable goods or services where the contract value exceeds 2.5 lakh which results recovery of Rs 6679/-

Details as under:-

S.No	Bill No. & Date	Vendor Name	Bill Amount (in Rs.)	Amt. to be recovered SGST @1% + CGST @1%
1.	CB-668/ 25.10.2018	M/s.Super Medicos GSTIN: 07ACIPC3467B1Z0	167662	3353
2.	CB-669/ 25.10.2018	M/s Popular Generics GSTIN: 07AGAPC8490J1ZA	19236	385
3.	CB-670/ 25.10.2018	M/s Popular Generics GSTIN: 07AGAPC8490J1ZA	147063	2941
Total			333961	6679

HOD/DDO may recover the amount of Rs.6679/- from vendors and be deposited into Government Account under intimation to audit. Reason for non deduction of GST and non-compliance of guidelines and deposit of TDS by the DDOs under GST law issued by Department of Trade and Taxes may be elucidated to audit. Other similar cases may also be reviewed under intimation to audit.

Para-37
PARA NO. 12

37

16/c
28/c
46/c

(Audit Memo 18 Dated: 13.01.2020)

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Purchase Files, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the GNEC has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding this FDRs/BG has been fulfilled.

S. No	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
1.	Orion Security Solutions Pvt. Ltd.	1214181GPER0022 dated 27.10.2018	1063628	16.11.2019
2.	Bhagwati International	GP/BG-85 dated 06.09.25018	228186	28.12.2019
3.	Green House Keeping	IPBG05321800032 dated 25.07.2019	1376936	16.11.2019
4.	JOSS Exim Pvt. Ltd.	3393736 dated 08.08.2012	11470	08.02.2014
5.	R.D.Enterprises	600145110003631 dated 08.08.2012	11948	08.08.2014
6.	Dispo Surgicals	65146432771 dated 07.08.2012	10000	13.02.2014
7.	Pinki Surgicals	317724 dated 07.08.2012	10000	31.09.2012
8.	Delhi Eye Zone	758073 dated 06.08.2012	10000	06.08.2013
9.	Ajor Surgical & Engg.	912040040523558 dated 04.08.2012	10000	04.08.2014
10.	Medelac Instruments	769714 dated 06.08.2012	10000	06.11.2013

As per Receipt & Payment Rules, 1983, earnest money deposits of Civil Departments and Defence Services may be refunded under the authority of an order endorsed by the departmental officer (in whose favour the deposit was made) upon the original deposit receipt. Under no circumstances can part payment be made. 188. Transfer credit of earnest money into the Consolidated Fund in certain cases.— If the departmental officer desires that an item of earnest-money deposit, instead of being refunded be carried to the credit of the Government in the Consolidated Fund, he must record the fact on the deposit receipt and in his initial records and request the Account Officer to effect necessary adjustment in accounts. The GNEC has not maintained the Earnest Money Register.

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

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Para-38

PARA NO. 13
(Audit Memo No. 19 Dated: 13.01.2020)

Sub: Non adjustment of AC advances worth Rs. 31542994/-

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4). The Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies). Test check of Advance register of Hospital revealed that AC advances drawn from the year 2002-03 to 2015-16 has not so far been adjusted by the Hospital as per the details given below:

Sl. No.	Year	Bill No. & Month	Amount of outstanding advance (In Rs.)	Purpose/Agency Name
1.	2009-10	637/16.11.2009	67311	NICSI
2.	2012-13	1290/06.03.2013	19000	Hyderabad Eye Institute
3.	2013-14	470/16.08.2013	14170	Shree Chandra Pharmacy
4.		965/06.02.2014	2484	Vermal Pharmaceuticals
5.		1138/22.03.2014	4362908	HLL Litecare Ltd. (41388783-37025875)
6.	2014-15	766/18.12.14	15725	Shree Chandra Pharmacy
7.		985/27.03.15	26555209	HLL Litecare Ltd.
8.	2015-16	122/13.05.15	59322	DTTDC Ltd.
9.		123/13.05.15	4000	DDO,GNEC
10.		159/23.05.15	15725	Shree Chadra Pharmacy
11.		187/01.06.15	247440	ICSIL
12.		261/24.06.15	20000	Post Master, I.P.Post Office
13.		294/08.07.15	25000	Hyderabad Eye Institute
14.		511/19.09.15	25000	Hyderabad Eye Institute
15.		871/13.01.16	25000	Hyderabad Eye Institute
16.		1064/26.03.16	25000	Hyderabad Eye Institute
17.		2018-19	128/10.05.2018	35400
18.	329/21.06.2018		24300	Hyderabad Eye Institute
Total			31542994	

The same observation was raised in the earlier Audit Report of 2013-2016 & 2016-2017. Hospital authority may take up the matter on priority basis to settle the above unadjusted advances or the same be recovered from the above officials after due verification of facts and figures under intimation to Audit.

Para-39
PARA NO. 14

(Audit Memo. No. 21

Dated: 13.01.2020)

Sub. : Non Disposal of Condemned Ambulance No. DL-1A-1471

The Vehicle No. DL-1A-1471 (Omni Maruti Ambulance) was only one vehicle, which was put in service on 09.04.2003 and use to carry patients 24X 7 hours in Emergency Duties. During the scrutiny of file No. F.4 (11) GNEC/2003-04/Part File related to condemnation /auction of the Maruti Van DL1A-1471 (Ambulance), it has been observed that the In charge Inspection, Manager (VI), DTC Govt. of NCT of Delhi, Central Work Shop-I Delhi has submitted Technical report vide Dy. No. 885 dated 05.10.2018 with remarks that "As per norms of Government of India the vehicle has covered its useful life in terms of years but not in terms of kilometers. As the vehicle has completes its prescribed life of 15 years in operation (as per NGT order) and off road since 02.07.2018. Hence, the vehicle is recommended for "Condemnation "as the vehicle is not fit for further economical use. The minimum reserve price is fixed Rs. 27000/-, with remarks that the department may try to get more during the auction of above said vehicle.

Audit observed that the above mentioned ambulance declared condemned by the department were more than 15 years old, these vehicle was not disposed off despite the declaration of condemnation after one and half year .

Hospital authority may take up the matter on priority basis to complete the auction process of the above mentioned vehicle under intimation to Audit.

Subject: Recovery of Rs. 2,63,482/- Due to Wrong Pay Fixation.

During the test check of Service Books of O/o Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2018-19 it was observed that pay of Sh. D. N. Singh, Administrative Officer joined service on 27.07.1987, He was drawing Rs. 8825/- as on 01-08-2003 in the pay scale of Rs. 8000-13500. his pay was fixed at Rs. 9375/- in the pay scale of Rs.8000-13500 on 01-08-2004 instead of Rs. 9100/-

Therefore granting his Annual Increment as on 01-08-2004 was also not in order. In view of above, his pay may be re-fixed as per the detail given below :-

(i) Sh.D. N. Singh, Administrative Officer.

Particulars	Pay Fixed as per Service Book	Pay required to be fixed As per audit observation	Remarks
Pay in the pay scale 8000-13500 as on 01.08.2003	8825	8825	Rs.2,63,482 /- Attached at Annexure 'A'
Pay as on 01.08.2004 on grant of annual increment	9375	9100	
Pay as on 01.08.2005 of grant of annual increment	9650	9375	
Pay as on 01.01.2006 as per 6 th CPC	17950+5400	17440+5400	
Pay as on 01.07.2006 on grant of annual increment	18650+5400	18130+5400	
Pay as on 01.07.2007 on grant of annual increment	19350+5400	18840+5400	
Pay as on 01.07.2008 on grant of annual increment	20130+5400	19570+5400	
Pay as on 01.07.2009 on grant of annual increment	20900+5400	20320+5400	
Pay as on 01.07.2010 on grant of annual increment	21690+5400	21100+5400	
Pay as on 01.07.2011 on grant of annual increment	22510+5400	21900+5400	
Pay as on 01.07.2012 on grant of annual increment	23350+5400	22720+5400	
Pay as on 01.07.2013 on grant of annual increment	24220+5400	23570+5400	
Pay as on 01.07.2014 on grant of annual increment	25110+5400	24440+5400	
Pay as on 01.07.2015 on grant of annual increment	26030+5400	25340+5400	
Pay as on 01.01.2016 of grant of annual increment under 7 th CPC	82400	80000	
Pay as on 01.07.2016 of grant of annual increment	84900	82400	
Pay as on 01.07.2017 of grant of annual increment	87400	84900	
Pay as on 01.07.2018 of grant of annual increment	90000	87400	
Pay as on 01.07.2019 of grant of annual increment	92700	90000	

The Director , GNEC may recover the amount of Rs. 2,63,482/- from the above officer after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

PARA-411

PARA NO. 16

(Audit Memo. No. 20

Dated: 13.01.2020)

Subject:- Non-Production of record.

The following records have not been provided to audit for the period 2018-19

- 1) Property Register
- 2) Spouse Information
- 3) EMD, Security deposit/performance Guarantee register
- 4) Details of Number of vehicles & log book of the vehicles
- 5) Repair & Maintenance of files of the vehicles
- 6) Record of Estate
- 7) Dead Stock Register

2013-2016

- 1) Property Register
- 2) List of Condemned items
- 3) File related to open tender/agreement file
- 4) Inspection Reports
- 5) EMD, Security deposit/performance Guarantee register
- 6) Contingency Register
- 7) Dead Stock Register


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

19/1 7/1 c/19
421C

12/c

18/c
41/c

DUE AND DRAWN STATEMENT OF SH. D.N. SINGH - ADMINISTRATIVE OFFICER FROM 18/08/04 TO 31.12.2019 (ANNEXURE "A")

NET PAYABLE

MONTH	DUE										DRAWN											
	PAY	DPGPP	DA	CCA	HRA	TA	TOTAL	PAY	DPGPP	DA	CCA	HRA	TA	TOTAL	PAY	DPGPP	DA	CCA	HRA	TA	TOTAL	
Aug-04	9100	4550	1911	300	4095	800	20756	9375	4688	1969	300	4219	800	21351	-275	-138	-58	0	-124	0	0	-595
Sep-04	9100	4550	1911	300	4095	800	20756	9375	4688	1969	300	4219	800	21351	-275	-138	-58	0	-124	0	0	-595
Oct-04	9100	4550	1911	300	4095	800	20756	9375	4688	1969	300	4219	800	21351	-275	-138	-58	0	-124	0	0	-595
Nov-04	9100	4550	1911	300	4095	800	20756	9375	4688	1969	300	4219	800	21351	-275	-138	-58	0	-124	0	0	-607
Dec-04	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Jan-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Feb-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Mar-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Apr-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
May-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Jun-05	9100	4550	2321	300	4095	800	21166	9375	4688	2391	300	4219	800	21773	-275	-138	-70	0	-124	0	0	-607
Jul-05	9375	4688	2953	300	4219	800	22335	9650	4825	3040	300	4343	800	22958	-275	-137	-87	0	-124	0	0	-623
Aug-05	9375	4688	2953	300	4219	800	22335	9650	4825	3040	300	4343	800	22958	-275	-137	-87	0	-124	0	0	-623
Sep-05	9375	4688	2953	300	4219	800	22335	9650	4825	3040	300	4343	800	22958	-275	-137	-87	0	-124	0	0	-623
Oct-05	9375	4688	2953	300	4219	800	22335	9650	4825	3040	300	4343	800	22958	-275	-137	-87	0	-124	0	0	-623
Nov-05	9375	4688	2953	300	4219	800	22335	9650	4825	3040	300	4343	800	22958	-275	-137	-87	0	-124	0	0	-623
Dec-05	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
Jan-06	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
Feb-06	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
Mar-06	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
Apr-06	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
May-06	17440	5400	0	0	0	0	22840	17950	5400	0	0	0	0	23350	-510	0	0	0	0	0	0	-510
Jun-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Jul-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Aug-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Sep-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Oct-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Nov-06	18130	5400	471	0	0	0	24001	18650	5400	481	0	0	0	24531	-520	0	0	0	-10	0	0	-530
Dec-06	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Jan-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Feb-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Mar-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Apr-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
May-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Jun-07	18130	5400	1412	0	0	0	24942	18650	5400	1443	0	0	0	25493	-520	0	0	0	-31	0	0	-551
Jul-07	18840	5400	218	0	0	0	26422	19380	5400	2230	0	0	0	27010	-540	0	0	0	-48	0	0	-588
Aug-07	18840	5400	218	0	0	0	26422	19380	5400	2230	0	0	0	27010	-540	0	0	0	-48	0	0	-588
Sep-07	18840	5400	218	0	0	0	26422	19380	5400	2230	0	0	0	27010	-540	0	0	0	-48	0	0	-588
Oct-07	18840	5400	218	0	0	0	26422	19380	5400	2230	0	0	0	27010	-540	0	0	0	-48	0	0	-588
Nov-07	18840	5400	218	0	0	0	26422	19380	5400	2230	0	0	0	27010	-540	0	0	0	-48	0	0	-588

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Apr-15	24440	5406	33719	0	8952	6816	79327	25110	5406	34476	0	9153	6816	80955	-670	0	-151	0	-201	0	-1628
May-15	24440	5406	33719	0	8952	6816	79327	25110	5406	34476	0	9153	6816	80955	-670	0	-151	0	-201	0	-1628
Jun-15	24440	5406	33719	0	8952	6816	79327	25110	5406	34476	0	9153	6816	80955	-670	0	-151	0	-201	0	-1628
Jul-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Aug-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Sep-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Oct-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Nov-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Dec-15	25340	5406	36581	0	9222	7008	83551	26030	5406	37402	0	9429	7008	85269	-690	0	-821	0	-207	0	-1718
Jan-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
Feb-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
Mar-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
Apr-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
May-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
Jun-16	80000	0	0	0	9222	7200	96422	82400	0	0	0	9429	7200	99029	-2400	0	0	0	-207	0	-2607
Jul-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Aug-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Sep-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Oct-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Nov-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Dec-16	82400	0	1648	0	9501	7344	100893	84900	0	1698	0	9714	7344	103656	-2500	0	-50	0	-213	0	-2763
Jan-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
Feb-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
Mar-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
Apr-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
May-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
Jun-17	82400	0	3296	0	9501	7488	102685	84900	0	3396	0	9714	7488	105498	-2500	0	-100	0	-213	0	-2813
Jul-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Aug-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Sep-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Oct-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Nov-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Dec-17	84900	0	4245	0	21395	7560	118100	87400	0	4370	0	22025	7560	121355	-2500	0	-125	0	-630	0	-3255
Jan-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
Feb-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
Mar-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
Apr-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
May-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
Jun-18	84900	0	5943	0	21802	7704	120349	87400	0	6118	0	22444	7704	123666	-2500	0	-175	0	-642	0	-3317
Jul-18	87400	0	7866	0	22864	7848	125978	90000	0	8100	0	23544	7848	129492	-2600	0	-234	0	-680	0	-3514
Aug-18	87400	0	7866	0	22864	7848	125978	90000	0	8100	0	23544	7848	129492	-2600	0	-234	0	-680	0	-3514
Sep-18	87400	0	7866	0	22864	7848	125978	90000	0	8100	0	23544	7848	129492	-2600	0	-234	0	-680	0	-3514
Oct-18	87400	0	7866	0	22864	7848	125978	90000	0	8100	0	23544	7848	129492	-2600	0	-234	0	-680	0	-3514
Nov-18	87400	0	7866	0	22864	7848	125978	90000	0	8100	0	23544	7848	129492	-2600	0	-234	0	-680	0	-3514

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Dec-18	87400	0	7866	0	22854	7848	125978	90000	0	8100	0	2156	7848	129402	-2600	0	-234	0	-880	0	-3114
Jan-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
Feb-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
Mar-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
Apr-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
May-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
Jun-19	87400	0	10488	0	21493	8064	129445	90000	0	10800	0	24192	8064	133056	-2600	0	-312	0	-699	0	-3111
Jul-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Aug-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Sep-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Oct-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Nov-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Dec-19	90000	0	15300	0	25272	8424	138996	92700	0	15759	0	26030	8424	142913	-2700	0	-459	0	-758	0	-3917
Total	6032740	475200	1991778	5100	158762	84238	1092988	620940	475200	203038	5100	162834	84238	1110330	-176300	-2540	-46580	0	-40602	0	-265482

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**PART II
CURRENT AUDIT REPORT
(2019-20)**

(Reference Audit Memo No.04 dated 01.03.2021 &
Audit Memo No.09 dated 03.03.2021)

PARA 01: Overpayment of Transport Allowance amounting to Rs.110664/-

As per Govt. of India, M/O Finance, Deptt. Of Expenditure No. 21(1)/97.EII(B), dated 03/10/1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01/0/1997. This allowance will not be admissible during absence from duty exceeding 30 days in a calendar month due to leave, training, tour etc.

During Scrutiny of Attendance Register/Service Books/PBR for the audit period i.e.2019-20 it has been noticed that the following official was on leave or remained himself/herself absent from duty but as per PBR, Transport Allowance was paid to her as per detail given below:

S. No.	Name and designation (Mr./ Mrs.)	Month	Amount of TA Paid (Rs.)	Amount to be recovered (Rs.)
1.	Aakansha Rani, Nursing Officer	03/2020	@4212/-	4212/-
2.	Kamaljeet Kaur, Nursing Officer	07/2019	180/- (DA on TA)	180/-
3.	Archana Rani, Nursing Officer	01/2020	4212/-	4212/-
4.	Manjeet Kaur, Nursing Officer	02/2020 & 03/2020	@4212/- P.M.	8424/-
5.	Sunita P.Singh, Nursing Officer	08/2019,09/2019 & 10/2019	@4032/- P.M.	12096/-
6.	Indra Jadu, Nurisng Officer	10/2019 & 11/2019	@8064/- P.M.	16128/-
7.	Parveen, Nursing Officer	06/2019 & 07/2019	@4032P.M.	8064/-
8.	Priya , Nursing Officer	06/2019 to 10/2019	@4032/-	20160/-
9.	Vandana, Nursing Officer	03/2020	@8424/-	8424/-
10.	Sandhya, Nursing officer	03/2020	@4212/-	4212/-
11.	Nitin, Nursing Orderly	02/2020 & 03/2020	@4212/- P.M.	8424/-
12.	Akash Rathi, Nursing Orderly	03/2019 to 06/2019	@4032/- P.M.	12096/-
	TOTAL			110664/-

HOO may take necessary steps to recover the overpayment of TA amounting to Rs.110664/- after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

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(Reference Audit Memo No.05 dated 01.03.2021 &
Audit Memo No.10 dated 03.03.2021)

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PARA 02: Overpayment of Patient Care Allowance amounting to Rs.24600/-

As per Order No.Z 28015/119/2012H dt. 18.09.2019 issued by Govt. of India, M/O H&FW (Hospital II Section) endorsed by Finance department, Govt. of NCT of Delhi vide letter No.F.(24)/Fin.(Estt.III)/2016/311 dt.24.02.2020 HPCA/PCA may not be admissible in case the individual proceeds on leave/training for more than one calendar month.

During Scrutiny of Attendance Register/Service Books/PBR for the audit period i.e. 2019-20 it has been noticed that the following official was on leave or remained himself/herself absent from duty but as per PBR, PCA has been paid on leave period. The detail of the same is as under:-

S. No.	Name and designation (Mr./ Mrs.)	Month	Amount of PCA Paid (Rs.)	Amount to be recovered (Rs.)
1.	Nitin, Nursing Orderly	02/2020 & 03/2020	@4100/-	8200/-
2.	Akash Rathi, Nursing Orderly	02/2019 to 06/2019	@4100/-	16400/-
	TOTAL			24600/-

HOO may take necessary steps to recover the overpayment of PCA amounting to Rs.24600/- after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

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PARA 03: Overpayment of Nursing Allowance amounting to Rs.187200 /-.

As per Office memorandum No.19051/03/2013-E-IV dated 19.07.2018 issued by Govt. of India, Ministry of Finance, Department of Expenditure, 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 scrutiny of the PBRs and other allied records maintained in **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002**, it has been observed that Nursing allowance (beyond 60 days leave) has been paid to following nursing staff :-

S.No.	Name & Designation	Period of leave	Nursing allowance paid beyond 60 days	Amount to be recovered
1.	Parveen, Nursing Officer	01.06.2019 to 31.08.2019 (92 Days)(3 Months)	7200x1=7200/-	7200/-
2.	Priya, Nursing Officer	06.05.2019 to 04.11.2019 (183 days)(6 Months)	7200x4=28800/-	28800/-
3.	Nelsy Daniel, Nursing officer	20.05.2019 to 12.03.2020 (298)(Approx.10Months)	7200x8=57600/-	57600/-
4.	Vandana, Nursing Officer	15.10.2019 to 11.04.2020 (180 days)(6 Months)	7200x4=28800/-	28800/-
5.	Sandhaya, Nursing officer	15.10.2019 to 11.04.2020 (180 days)(6 Months)	7200x4=28800/-	28800/-
6.	Ruchi Sharma, Nursing Officer	11.06.2019 to 08.09.2019 (90 Days)(3 Months)	7200x1=7200/-	7200/-
7.	Kamaljeet Kaur, Nursing officer	17.06.2019 to 13.12.2019 (180 days)(6 Months)	7200x4=28800/-	28800/-
	TOTAL			187200/-

HOO may recover an amount of **Rs.187200/-** on account of overpayment of Nursing Allowance from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.




PARA 04: Recovery of overpayment of Leave salary of Rs.34907/- on account of Child Care Leave.

Amendments in CCS (Leave) Rules 1972 has been carried out vide O.M. No. 11020/01/2017-Estt.(L), Govt. of India, Ministry of Personnel PG & Pensions, Department of Personnel & Training dated 30.08.2019 which have come into force w.e.f. 14.12.2018. Point III (a) of said O.M. is under:-

III. With amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-

(a) 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

During scrutiny of the Service Books maintained in the Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002 for the audit period from 2019-20, the following overpayment of Leave salary during Child Care Leave has been observed :-

1. Ms. Sunita P. Singh, Nursing Officer

Period of CCL	Total Days	Balance CCL	Pay +DA + NPA during leave period	100% Pay for Leave Days (Rs.)	80% pay of leave (Rs.)	Amount to be recovered (Rs.)
Balance CCL as on 14.12.2018		346				
13.03.2019 to 24.03.2019	12	334	66000+7920 =73920/-	28614/-	22891/-	5723/-
23.11.2019 to 30.11.2019	08	326	68000+11560 =79560/-	21216/-	16973/-	4243/-
01.12.2019 to 02.12.2019	02	324	68000+11560 =79560/-	5133/-	4106/-	1027/-
					Total	10993/-

2. Nisha Valsan, Nursing Officer

Period of CCL	Total Days	Balance CCL	Pay +DA during leave period	100% Pay for Leave Days (Rs.)	80% pay of leave (Rs.)	Amount to be recovered (Rs.)
Balance CCL as on 01.01.2019		353				
19.09.2019 to 30.09.2019	12	341	68000+11560 =79560/-	31824/-	25459/-	6365/-
01.10.2019 to 03.10.2019	03	338	68000+11560 =79560/-	7699/-	6159/-	1540/-
24.02.2020 to 29.02.2020	06	332	68000+11560 =79560/-	16461/-	13169/-	3292/-
01.03.2020 to 19.03.2019	19	313	68000+11560 =79560/-	48763/-	39010/-	9753/-
					Total	20950/-

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3. Versha Grover, Nursing Officer

Period of CCL	Total Days	Balance CCL	Pay +DA during leave period	100% Pay for Leave Days (Rs.)	80% pay of leave (Rs.)	Amount to be recovered (Rs.)
Balance CCL as on 14.12.2018		370				
14.01.2019 to 18.01.2019	05	365	Nil	Nil	Nil	Nil
19.01.2019 to 25.01.2019	07	358	58600 +7032 =65632/-	14820/-	11856/-	2964/-
					Total	2964/-

Overpayment of Leave salary amounting to **Rs.34907/- (10993+20950+2964)** may be recovered from the official concerned & deposited into Govt. A/c after due verification of facts and figures, under intimation to audit. Other similar cases may also be verified at your level and action be taken accordingly.

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PARA 05: Non-adjustment of outstanding AC bills.

During the test audit of Advance Register i.e. Abstract Contingent (AC) bills of **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002** for the audit period 2019-20 it has been observed that department has drawn advances for against various purposes but same were pending for adjustment till date. Such lapse on the part of department is in violation of R & P 118

According to Receipts & Payment Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawal by submission of detailed bill. . Few instances are quoted as under which are lying pending for adjustment till date:-

Sl. No.	Bill No.	Date	Purpose of Drawl	Amount (Rs.)
1	ACB-466	07.08.2019	Purchase of 50 vials for July,19& August,19	24300/-
2	ACB-794	07.11.2019	Purchase of 50 vials for Oct.,19& Nov.,19	24300/-
3	ACB-816	11.11.2019	Renewal of registration of eye bank at GNEC	5000/-
4	ACB-817	11.11.2019	Renewal of registration of GNEC for corneal transplantation	5000/-
5	ACB-890	23.11.2019	Procurement of 120 ltr. Of denatured spirit	17615/-
6	ACB-1011	27.12.2019	Purchase of 50 vials for Dec.,2019	24300/-
7	ACB-1152	19.02.2020	Purchase of 50 vials for Feb.,20 & March,20	24300/-
8	ACB-1223	16.03.2020	Procurement of 120 ltr. Of denatured spirit	17615/-

Necessary steps may be taken for the settlement of outstanding AC bills under intlmation to audit.





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Reference Audit Memo No.13 dated 04.03.2021)

PARA 06: Overpayment of Rs.18293/- on account of salary paid for Extra Ordinary Leave .

During scrutiny of the PBRs and other allied records maintained in **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002** for the audit period i.e. 2019-20 it has been observed that salary has been released for extra ordinary leave on private affairs which is irregular. Detail of the same is as under:-

Name of Employee & Designation (Sh./Ms.)	Basic Pay +DA (Rs.)	Period of EOL	Amount Paid (Rs.)	Amount Admissible (Rs.)	Amount to be recovered (Rs.)
Shelmoingam Khaliling, Staff Nurse	49000+5880 =54880	10.04.2019 to 19.04.2019 (10Days)	54880/-	36587/-	18293/-
TOTAL					18293/-

HOO may recover an amount of **Rs.18293/-** on account of salary paid for Extra Ordinary Leave on private affairs from the concerned official after due verification of facts and figure under intimation to the audit . Similar other cases may also be reviewed at your own level under intimation to audit.

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PARA 07: Non recovery of penalty at prescribed rate for delayed supply amounting to Rs.31040/- towards Procurement of 4 Autorefractometer with keratometer make : M/S Ellegi Medical Optics from M/s EMCO Tech Equipments Pvt. Ltd.

During scrutiny of file No.F.6(10)/ARK/DDVRC/PS GNEC/2019-20 regarding procurement of Autorefractometer with keratometer (on approved rates of DDU hospital) of **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002** for the audit period i.e. 2019-20 it has been observed that department has purchased four Autorefractometer with keratometer make : M/S Ellegi Medical Optics from M/s EMCO Tech Equipments Pvt. Ltd. amounting to Rs.15,52,000/- on approved rates of DDU Hospital. Department has issued supply order to M/s Emco Tech. Equipments Pvt. Ltd. vide Letter No.F.6(10)/ARK/DDURC/PS/GNEC/2019-20/3363-66 dated 19.08.2019 . Against supply order supplier has delivered the equipments on 11.12.2019 i.e. after **114** days of supply order.

As per approved tender document of DDU Hospital on the basis of which purchases had been made **Point 6 regarding PENALTY CLAUSE** is as under:-

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 no later than the date(s) as specified in the order and shall be within:

- 45 days from the date of issue of supply order in case of Indian items
- 90 days from the date of issue of supply order or opening of letter of credit (whichever is later) in case of imported items

The tenderer will be bound to supply items within stipulated period, failing which:-

FOR DELAYED SUPPLY:- a penalty of 0.5% of the value of delayed supply per working day will be imposed subject to maximum of 10% of total value of delayed supply.

Supplier has supplied the equipments after 114 days i.e. 24 delayed and penalty should be imposed 10% but department has imposed penalty of 8% which is not in order. Detail of the same is as under:-

Name of equipment with Number & Invoice No.	Cost of equipment	Date of supply Order	Date of delivery of equipment	Delay in days & penalty %	Amount of penalty recovered (Rs.)	Amount of penalty to be recovered (Rs.)	Amount to be recovered (Rs.)
Autorefractometer with keratometer make : M/S Ellegi Medical Optics from M/s EMCO Tech Equipments Pvt. Ltd. (FOUR) Invoice No.UP/2019-20/220 dt.11.12.2019	15,52,000/-	19.08.2019	11.12.2019	24days (10%)	124160/-	155200/-	31040/-

HOO may recover an amount of **Rs.31040/-** on account of non recovery of penalty at prescribed rate for delayed supply from M/s EMCO Tech Equipments Pvt. Ltd. after due verification of facts and figure under intimation to the audit . Similar other cases may also be reviewed at your own level under intimation to audit.

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(Reference Audit Memo No.15 dated 08.03.2021)


PARA 08 : Non recovery of House Rent Allowance, Licence fee & water charges amounting to Rs.40835/- on allotment of govt. accommodation.

During test check of PBRs/Bills & allied records maintained by **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002** for the audit period 2019-20, it has been observed that Flat No. 156/144, Type-II, MAMC, New Delhi has been allotted to Ms. M. Kavita, Nursing Officer w.e.f. 02.01.2019 but department has neither recovered Licence fee /water charges nor recovered House Rent Allowance from for the date of occupation of flat by the concerned employee as per rules which is irregular. Detail of amount to be recovered is as under:-

Name of employee & Address	Period of recovery	Amount of HRA to be recovered (Rs.) @13248p.m. (A)	Amount of Licence fee & water charges to be recovered (Licence Fee @ Rs.310/- P.M. & Water Charges @196/-P.M.) (Rs.) (B)	Total amount to be recovered (Rs.) (A) +(B)
Ms. M. Kavita, Nursing Officer	02.01.2019 to 31.01.2019	12821/-	310+196= 506/-	
	01.02.2019 to 28.02.2019	13248/-	310+196= 506/-	13754/-
	01.03.2019 to 31.03.2019	13248	310+196= 506/-	13754/-
TOTAL		39317/-	1518/-	40835/-

HOO may recover an amount of **Rs. 40835/-** on account of non recovery of House rent allowance, Licence fee and water charges on allotment of govt. accommodation from the concerned official after due verification of facts and figure under intimation to the audit party. Similar other cases may also be reviewed at your own level under intimation to audit.


(Mohan Kr. Chaudhary)
AAO




(Sadhna Sharma)
IAO/AO , Party No.XIV

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PART - III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2019-20)

(Ref. Audit Memo No. 02 dated: 26.02.2021)

TAN NO.01: Shortcomings in the maintenance of Pay Bill Register for the audit period 2018-19 to 2019-20.

- During test check of PBRs maintained by office of **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002**, the following irregularities have been observed:-
1. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
 2. Entries recorded in PBR have not been verified and attested by DDO for the audit period .
 3. Cutting/overwriting made in any of the PBR have not been attested by DDO.
 4. Fluid has been used in the PBR for the audit period which is strictly prohibited.
 5. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
 6. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period .
 7. GAR-18 Abstract has not been signed by DDO .
 8. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.
- HOO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.
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TAN NO.02: Improper maintenance of vouchers and bills.

As per Rule 102 of Receipt & Payment rules regarding certificate in support of stores purchase bills:-

If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is general one, under which the purchase is made, shall also be quoted

As per Sub Rule (2) and (3) of Rule 59 of Receipt and payment contains instructions manner of cancellation of vouchers.—

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes. Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment.

During test check of contingent bills of audit period i.e. 2019-20 it has been observed that all paid vouchers are not stamped "Paid" & "Cancelled" and no certificate as per rule 102 has been made on the bills. Some such instances are given below in which above rules have not been followed:

S.No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1.	63 dated 18.04.2019	M/S. SD Enterprises	1040400/-
2	284 dated 07.06.2019	M/S. Axiom Meditech	353410/-
3	954 dated 10.12.2019	M/S. Raunak Trading Co.	32000/-
4	1096 dated 65856	M/S. Divine Meditech	65856/-

HOO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.





TAN NO.03: Huge savings under Budget for the year 2019-20.

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

Information provided by the **Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002** for the audit period from 2019-20, there is huge savings during 2019-20 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2019-20	221001110970050 (Other charges)	100000	6040	96960	94%
2019-20	421001110920052 (Machinery & Capital)	70000000	38024476	31975524	46%

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other needy department.

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TAN NO.04: Verification of qualifying Service

As per Rule 32 of CCS (Pension) Rules, on completion of 18years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi-110002, it has been observed that some of the staff has completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below:-

Sl. No.	Name	Designation	Date of Birth	Date Of Retirement	Date Of Appointment
1	Janak Suneja	Sr. Nursing Officer	06.05.1961	31.05.2021	19.02.1986
2	Vanita Sachdeva	Sr. Nursing Officer	14.04.1964	30.04.2024	26.05.1987
3	Anju Jain	Tech. Assistant	12.09.1963	30.09.2023	14.03.1987
4	Kirpal Mehto	Nursing Orderly	05.06.1961	30.06.2021	02.05.1990
5	Padam Prakash	Assistant Section Officer	08.04.1964	30.04.2024	30.04.2024
6	Anand Singh Rawat	Senior Assistant	25.10.1962	31.10.2022	22.10.1984
7	Sewanand	OT Assistant	05.06.1961	30.06.2021	02.05.1990
8	Joginder Singh	Cook	20.05.1962	31.05.2022	02.05.1990
9	Gagan Das	Chowkidar	24.07.1961	31.07.2021	02.07.1983
10	Rakesh Kumar	Driver	23.02.1963	28.02.2023	30.06.1986
11	Rajnish Bhagat	Pharmacist	06.09.1965	30.09.2025	24.12.1985
12	Nishi Mustoo	Dietitian	30.06.1964	30.06.2024	08.06.1990
13	Brahm Dev Sah	Lab Assistant	02.03.1965	31.03.2025	07.05.1987
14	Samar Pal	OT Technician	08.07.1964	31.07.2024	26.02.1986
15	Kewala Nand	OT Technician	01.01.1963	31.12.2022	26.02.1986

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.


(Mohan Kr. Chaudhary)
AAO


(Sadima Sharma)
IAO/AO , Party No.XIV

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PART-II
CURRENT AUDIT REPORT
(2020 -2022)

Para 1 Subject: Recovery of Rs. 576821/- on account of salary paid for the period of Extra Ordinary Leave. (Audit Memo No.1&3)

During the scrutiny of Service Book/Pay Bill Register of the staff of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2020-22, it has been observed that Extra Ordinary Leave has been sanction to the following Staff Nurse but the salary paid for EOL. Details of excess salary paid as under:-

1) **Ms. Sunita Rani** , Staff Nurse

S.No.	B.P.+DA	Period of EOL	Amount Paid	Amount Admissible	Amount to be recovered
1	53600+9112 =62712	26/05/21 to 31/05/21	12137	Nil	12137
2	53600+9112 =62712	01/06/21 to 30/06/21	62712	Nil	62712
3	55200+15456 =70456	01/07/21 to 11/07/21	25071	Nil	25071
4	55200+15456	10/08/21 to 31/08/21	50143	Nil	50143
Total					150063

2) **Ms. Haseena Ali**, Staff Nurse (Audit Memo No. 3)

S.No.	B.P.+DA	Period of EOL	Amount Paid	Amount Admissible	Amount to be recovered
1	75600+12852 =88452	30/03/2020 to 31/03/2020	5706	Nil	5706
2	75600+12852 =88452	01/04/20 to 30/04/201	88452	Nil	88452
3	75600+12852 =88452	22/06/20 to 30/06/20	26536	Nil	26536
4	75600+12852 =88452	15/07/20 to 31/07/20	48506	Nil	48506

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5	75600+12852 =88452	01/08/20 to 31/12/2020	442260	Nil	442260
6	75600+12852 =88452	06/01/21 to 21/01/21	47174	Nil	47174
7	75600+12852 =88452	03/02/21 to 05/02/21 23/02/21 to 26/02/21	22113	Nil	22113
8	75600+12852 =88452	03/03/21 to 05/03/21 15/03/21 to 17/03/21	17120	Nil	17120
9	75600+12852 =88452	6/04/21 to 08/4/21 26/4/21 to 28/04/21	17690	Nil	17690
10	75600+12852 =88452	17/05/21 to 19/05/21	8560	Nil	8560
11		07/06/21 to 09/06/21 28/06/21 to 30/06/21	19402	NIL	19402
12	80200+22456 =102656	30/09/21	6844	Nil	6844
13	80200+22456 =102656	1/10/21 to 8/10/21 21/10/21 to 22/10/21 27/10/21 to 28/10/21	39737	Nil	39737
14	80200+22456 =102656	05/11/21 to 7/11/21 15/11/21 to 18/11/21 29/11/21 to 30/11/21	30797	Nil	30797
15	80200+22456 =102656	1/12/21 to 2/12/21 20/12/21 to 23/12/21 31/12/21	23180	Nil	23180
16	80200+22456 =102656	13/2/22 to 14/2/22 23/2/22 to 28/02/22	29330	Nil	29330

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17	80200+22456 =102656	1/3/22 to 14/3/22	48534	Nil	48534
18	80200+22456 =102656	04/04/22 to 12/04/22 18/04/22 to 22/04/22	47906	Nil	47906
19	80200+22456 =102656	04/05 /22 to 31/05/22	92722	Nil	92722
20	80200+22456 =102656	01/06/22 to 30/06/22	102656	Nil	102656
TOTAL					1165225
Less Already Recovered					738467
Remaining Recovery					426758

Recovery may be recovered to the amount of Rs. 576821/- (Rs. 150063/- + 426758/-) from the above staff nurse after due verification of facts and figures under intimation to the Audit. Other similar types of cases may also be reviewed.

Para 2 Subject: - Over payment of Transport Allowance – Recovery of Rs. 58716/-(Audit Memo No.2& 7)

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

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the Staff of the Guru Nanak EyeCare whereas the official was on leave for the complete month. Recovery of Transport allowance for the period mentioned against each be made from the officials as detailed below:

S.No	Name of the official	Period of leave for which Transport Allowance was paid	Transport Allowance paid	Transport Allowance due	Recovery to be made
1	Ms. Sunita Kumari Staff Nurse	March 22 to June 22	4824X4 =19296	0	19296
		July 22 to Aug 22	4968X2 =9936	0	9936
2	Ms. Dolly Uppal, Staff Nurse	April 20 to August 2020	21060 Less already recovered 12636=8424	0	8424
3	Sh. Nitin Kumar No	April 20 to August 20	4212x5=21060	0	21060
TOTAL RECOVERY TO BE MADE					58716

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Authority may recover the amount Rs. 58716/- from the officials after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at HOO level.

Para 3 Subject: Over payment of Nursing Allowance– Recovery of Rs. 55719/- (Audit Memo No. 4& 9)

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.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that Dress Allowance for the period of leave & Nursing allowance (beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below :-

S.No.	Name of Employee	Period of Leave	Amount Admissible	Amount of Nursing Allowance paid by Hospital	Amount to be Recovered
1	Ms. Bharti Devi S/N	03/02/21 to 03/04/2021 (First Sixty Days)	-	-	-
		04/04/21 to 30/04/2021	00	6480	6480
2	Ms. Archana Rani S/N	03/06/2020 to 01/08/2020 (First Sixty Days)			
		02/08/2020 to 31/08/2020	00	6968	6968
		01/09/2020 to 31/01/2021	00	36000	36000
		01/02/2021 to 27/02/21	00	6271	6271
			Total		55719

The above overpayment of Rs.55719/- 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.

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Para 4 Subject: Irregular payment of Annual Allowance to Doctors – Rs. 72000/- (Audit Memo No. 5)

As per office Memorandum No. A.45012/03/2017-CHS. V dated 30.08.2017 issued by Ministry of Health & Family Welfare it has been provided that Annual allowance will be paid at the rate of Rs. 2250/- p.m. to the officers of teaching, non-teaching, public health sub-cadres and General Duty Medical Officers having PG qualification recognized under Indian Medical Council Act, 1956 and Rs. 1350/- p.m. to General Duty Medical Officers who do not possess any Post Graduate qualification or who may possess unrecognized PG qualification. These rates of Annual Allowance will be subject to the following condition:

'At the end of financial year, each Specialist / General Duty Medical Officer will be required to furnish a certificate to the effect that the amount of Annual Allowance has been utilized for the purpose it was drawn. In the case of retirement / resignation before the end of the financial year, such a certificate will be furnished at the time of such retirement / resignation.'

However, on scrutiny of records of personal file of the medical officers of L.N. Hospital, it has been observed that hospital has paid Annual Allowance as a part of their pay & allowances without obtaining intended purpose from the doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the recipients of this allowance. Details of Medical officers to whom Annual Allowance paid during 2018-19 is as under:

Name of Medical Officer	Designation	PBR Page No.	Period	Annual Allowance paid
Dr. Richa Vaishya Jr. Spl	Bio Chemist	04,3	April 20 to March 22	1500x24=36000
Dr. Nalini Jayaswal	Path specialist	03,2	April 20 to March 22	1500x24=36000
			Total	72000

As annual Allowance without obtaining the prescribed certificate for utilizing did not submitted by the concerned officers have been paid therefore the over payment of Rs. 72000/- may be recovered from the concerned officers after due verification of figures and facts under intimation to the Audit.

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Para 5 Subject: Recovery of Rs.324732 /- on account of salary paid for the period of Extra Ordinary Leave. (Audit Memo No. 8)

During the scrutiny of Service Book/Pay Bill Register of the staff of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg, New Delhi for the period 2020-22, it has been observed that Extra Ordinary Leave has been sanction to the Ms. Sandhya J Mohan , Staff Nurse but the salary paid for EOL. Details of excess salary paid as under:-

S.No.	B.P.+DA	Period of EOL	Amount Paid	Amount Admissible	Amount to be recovered
1	52000+8840 =60840	06/11/20 to 30/11/20	50700	Nil	50700
2	52000+8840 =60840	01/12/20 to 31/12/20	60840	Nil	60840
3	52000+8840 =60840	16/04/21 to 30/04/21	30420	Nil	30420
4	52000+8840 =60840	01/05/2021 to 31/05/2021	60840	Nil	60840
5	52000+8840 =60840	01/06/21 to 05/06/21	10140	Nil	10140
6	52000+8840 =60840	23/06/21 to 30/06/21	16224	Nil	16224
7	52000+8840 =60840	21/07/21 to 31/07/21	21588	Nil	21588
8	52000+8840 =60840	01/08/21 to 31/08/21	60840	Nil	60840
Total					311592

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

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the Staff of the Guru Nanak EyeCare whereas the official was on leave for the complete month. Recovery of Transport allowance for the period mentioned against each be made from the officials as detailed below:

S.No	Name of the official	Period of leave for which Transport Allowance was paid	Transport Allowance paid	Transport Allowance due	Recovery to be made
1	Ms. Sandhya J. Mohan	December 20,	4212	0	4212

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2		May 21	4212	0	4212
		August 21	4716	0	4716
			Total		13140

Authority may recover the amount Rs. 324732/-(Rs. 311592/-+Rs. 13140) from the officials after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at HOO

Para 6 Subject: - Recovery of Rs. 65468 /- on account of overpayment of LTC (Audit Memo No.14)

As per LTC rules, Two year and four year Blocks, an Government officer can avail

- (i) Both of them to home town or
- (ii) First block to anywhere in India and second block to home town or
- (iii) First block to hometown and second to anywhere in India

During the test check of service record and LTC vouchers it has been observed that Ms. Jolly Saju, Nursing officer availed the LTC (All India) for the block year 2018-21 in lieu of Cash package amounting to Rs. 80000/- for herself and her family members in the month of March 2021 and sanction was issued on 3/4/21 and further Ms. Jolly was again availed LTC(Home town for the block year 2020-21 in respect of herself ,husband, son, and daughter for visiting to and fro new Delhi to Kochi in the month of November 2021 for which she was sanctioned amounting to Rs. 65468/- .

As per rules if the official has failed to avail the concession due for the first block(before the expiry of the grace period), he/she is losing that concession and cannot carry forward to next block year.

Hence the amount paid amounting to Rs. 65468/- becomes inadmissible.

The above overpayment of Rs. 65468 /- may be got recovered from the above official 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.

Para 7 Subject: Wasteful expenditure on account of Equipments lying idle in Equipment store. (Audit Memo No. 12)

During the test check of the Non-consumable stock register of equipment store it has been observed that Hospital has purchases equipments / machinery since long back and lying in the store till date. Details of some of the equipments / instruments is as under:

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Date of purchase	Particulars of equipment	Amount of equipment
17/03/22	Forceps suture tying	Not entered in stock Register
19/08/21	Keyboard Leged Membrane	4143
10/09/18	Chittle forceps	8715
24/05/21	Oxygen Analyser	161280

It has been noticed from the stock register that the above Equipments are still lying idle in the equipment store even after a lapse of approx. 15 to 48 months of receipt. Hospital authority may take appropriate action to get the above equipment / machines installed in the interest of public, so that the patients be catered timely.

**Para 8 Subject: Non adjustment of AC advances worth Rs. 5209804/-.
(Audit Memo No. 13)**

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4). The Head of the Office shall be responsible for timely recovery or adjustment of the advance. Test check of Advance register of GNEC revealed that AC advances drawn from the year 2013 to 2022 has not so far been adjusted by the GNEC as per the details given below:

S.No	Bill No&Date	Agency Name	Amount	Remarks
1.	ACB-637 16/11/2008	M/S NICSI	Rs. 67,311	Not Adjusted
2.	ACB-1290 06/03/2013	M/S Hydrabad Eye Inott	Rs. 19,000	Not Adjusted
3.	ACB-470 16/08/2013	M/S Shree Chandra pharmacy	Rs. 14,170	Not Adjusted
4.	ACB-965 06/02/2014	M/S Vermal Pharmaceutids	Rs. 2,484	Not Adjusted
5.	ACB-1138 22/03/2014	M/S HLL Litecore Ltd	Rs. 43,62,908	Not Adjusted
6.	ACB-766 18/12/2014	M/S Shree chander pharmacy	Rs. 15,725	Not Adjusted
7.	ACB-122 13/05/2015	DTTDC LTD	Rs. 59,322	Not Adjusted
8.	ACB-123 13/05/2015	DDO GNEC	Rs. 4,000	Not Adjusted
9.	ACB-159 23/05/2015	M/S Shree chander Pharmacy	Rs. 15,725	Not Adjusted
10.	ACB-187	M/S ICSIL	Rs. 2,47,440	Not Adjusted

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	01/06/2015			
11.	ACB-261 24/06/2015	M/S Post Master I.P Post office	Rs. 20,000	Not Adjusted
12.	ACB-294 08/07/2015	M/S Hydrabad Eye instt	Rs.25,000	Not Adjusted
13	ACB-511 19/09/2015	M/S Hydrabad Eye instt	Rs. 25,000	Not Adjusted
14	ACB-871 13/01/2016	M/S Hydrabad Eye instt	RS. 25,000	Not Adjusted
15.	ACB- 1064 26/03/2016	M/S hydrabad eye instt	Rs. 25,000	Not Adjusted
16	ACB-1223 16/03/2020	M/S Shree chander pharmacy	Rs. 17,615	Not Adjusted
17	ACB-816 11/11/2019	GNEC	Rs. 5,000	Not Adjusted
18	ACB-817 11/11/2019	GNEC	Rs.5,000	Not Adjusted
19.	ACB-810 27/11/2020	M/S Shree chander pharmacy	Rs. 17,615	Not Adjusted
20.	ACB- 608 05/10/2020	M/S Hydrabad eye instt	Rs. 24,300	Not Adjusted
21.	ACB-441 22/07/2022	M/S Shree chander pharmacy	Rs. 18,160	Not Adjusted
22.	ACB-331 27/06/2022	M/S National info center	Rs. 1,35,236	Not Adjusted
23.	ACB-1061 24/01/2023	M/S Shree chander pharmacy	Rs.10,593	Not Adjusted
24.	ACB-1137 13/02/2023	M/S Hydrabad eye instt	Rs. 48200	Not Adjusted
		TOTAL	5209804/-.	

Department should take immediate steps to make for early adjustment of this advance under intimation to the Audit.

Para 9 Subject: Accumulation of unserviceable stores amounting to Rs. 1179120/- (Audit Memo No. 17)

During the test Audit of Guru Nanak Eye Centre, maharaja Ranjit Singh Marg, Delhi 110002 for the period of 2020-22, it was observed that the unserviceable items were lying in various department of the Hospital was amounting to Rs. 1179120/- as per details given below:

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,

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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 may also be obtained and take necessary actions in light of GFR under intimation to Audit.

Reasons of the unserviceable items lying in the hospital may be elucidated to the Audit.

Sr. No.	Name of the items	Dept	Qty	Date of Procurement	Purchase price Rs.	Total Amount of Rs.
		Electrical Equipment items Maximum life 07 years				
1.	Cooking heater	w-3	1	12.11.1996	Rs.90/-	Rs.90/-
2.	Suction Machine	w-5	1	11.10.1991	Rs.1950/-	Rs.1950/-
3.	Hot Case	NH	1	21.01.2012	Rs.900	Rs.900
4.	Hot Plate	Inv Lab	1	16.10.2009	Rs.3500/-	Rs.3500/-
5.	Hot case	Inv Lab	1	05.04.2011	Rs.900/-	Rs.900/-
6.	Water Cooler	Kitchen	1	25.01.2010	Rs.38500/-	Rs.38500/-
7.	Potato Peeling Machine	Kitchen	1	25.01.2010	Rs.65000/-	Rs.65000/-
8.	Refrierator	Kitchen	1	15.01.2010	Rs.28000/-	Rs.28000/-
9.	Weighing scale	Kitchen	1	10.02.2010	Rs.900/-	Rs.900/-
				Total amount of Rs.	Rs.139740/-	Rs.139740/-
		Medical Instruments items Maximum life 05 years				
10.	Steel drum Big	W-4	2	12.05.2014	Rs.1050/-	Rs.2100/-
11.	Tonometer	w-3	3	08.04.2010	Rs.2700/-	Rs.8400/-
12.	Sharp Scissor	w-5	2	02.12.2014	Rs.65/-	Rs.130
13.	Tonometer	Inv Lab	1	07.04.2010	Rs.3250/-	Rs.3250
14.	One Mirror Gonio Lens	Inv Lab	5	07.04.2010	Rs.13500/-	Rs.67,500/-
15.	Double Mirror	Inv Lab	3	07.04.2015	Rs.15200/-	Rs.45600/-
16.	Needle destroyer	Inv Lab	1	07.04.2010	Rs.7525/-	Rs.725/-
17.	Thermometer	Inv Lab	1	07.04.2010	Rs.90/-	Rs.90/-

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18.	Sharp Scissor	Inv Lab	1	07.04.2010	Rs.85/-	Rs.85/-
19.	PI Lens	Inv Lab	7	06.03.2012 - 28.01.2013	Rs.2550/-	Rs.178500/-
20.	Minster Lens+	OPD	0	10.08.2005	Rs.22000/-	Rs.66000
21.	28 D Lens	OPD	1	19.02.2009	Rs.6200/-	Rs.6200 -
22.	20 D Lens	OPD	7	24.03.2006	Rs.6200/-	Rs.43400
23.	Conjunct* Vital Scissors	OPD	6	12.04.2010	Rs.250/-	Rs.1500/
24.	Trial Frame	OPD	20	12.04.2010	Rs.225	Rs.4500/-
25.	Dusmes Retractor	OPD	4	20.09.2005	Rs.750/-	Rs.3000
Total amount of Rs.						Rs.430980/-
		Medical Furniture items Maximum life 07 years				
26.	IV Stand	W-4	2	24.03.2013	Rs.2129/-	Rs.4258
27.	Iron Bed	W-4	5	02.02.1985	Rs.6133/-	Rs.30665/-
28.	Foot step	W-4	1	02.12.1985	Rs.275/-	Rs.275/-
29.	Surgeon Locker	w-3	1	04.04.1987	Rs.3250/-	Rs.3250/-
30.	Foot ste	w-3	1	02.12.1985	Rs.975/-	Rs.975/-
31.	Iron Bed	W 3	6	02.12.1985	Rs.6133/-	Rs.36798/-
32.	Iron Stool	w-3	11	02.12.1987	Rs.650/-	Rs.7150/-
33.	I V Stand	W-3	1	15.11.2012	Rs.1684/-	Rs.1684/-
34.	Chair With Arm	W-2	1	10.12.1985	Rs.1400	Rs.1400/-
35.	Chair without Arm	W-2	1	10.12.1985	Rs.1050	Rs.1050/-
36.	I V Stand	W-2	2	10.12.1985	Rs.1684/-	Rs.3368/-
37.	Revolving	w-5	12	11.10.1991	Rs.130/-	Rs.1560/-
38.	Dressing	w-5	2	11.10.1991	Rs.850/-	Rs.1700/-
39.	Iron Bed	W-5	5	11.10.1991	Rs.6450/-	Rs.32250/-
40.	Sur eon Locker	w-5	1	11.10.1991	Rs.1190	Rs.1190/-
41.	Wheel chair	NH	1	05.09.2006	Rs.7800	Rs.7800/-
42.	Chair With Arm	NH	2	25.09.2006	Rs.2850/-	Rs.5700/-
43.	Revolving	Inv Lab	10	16.10.2019	Rs.730/-	Rs.7300/-
44.	Revolving	OPD	10	18.03.2008	Rs.700/-	Rs.7000/-
45.	Suture T in	OPD	27	12.04.2010	Rs. 160/-	Rs.4320/-
Total amount of Rs.						Rs.159693/-
		Medical Equipment items Maximum life				

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		07 years				
46.	B P apparatus	w-3	3	11.02.2012 11.02.2014	Rs.3800/-	Rs.11400/-
47.	O2 Regulator	W-2	3	05.09.2009	Rs.1385/-	Rs.4155/-
48.	Stethoscope	W-2	2	08.12.2014	Rs.190/-	Rs.380/-
49.	B P apparatus	W-2	3	11.03.2010	Rs.3800/-	Rs.11400/-
50.	Dressing Drum	W-2	1	11.03.2010	Rs.1100/-	Rs.1100/-
51.	Dressing Drum	Inv Lab	4	01.10.2009	Rs.650/-	Rs.2600/-
52.	Vision Drum	Inv Lab	2	11.10.2009	Rs.875/-	Rs.1750/-
53.	Indirect Ophthalmoscope	Inv Lab	1	12.07.2010	Rs.45000/-	Rs.45000/-
54.	Trial Frame	Inv Lab	1	07.04.2014	Rs.350/-	Rs.350/-
55.	Near Vision Box	Inv Lab	2	31.01.2017	Rs.275/-	Rs.550/-
56.	S S Tray	OPD	3	04.08.2009	Rs.985.15/-	Rs.2955.45/-
57.	Universal Ophthalmoscope	OPD	1	21.04.1995	Rs.16000/-	Rs. 16000/-
58.	Slit Lamp	OPD	0	20.11.2009	Rs.108316	Rs.108316/-
59.	Boiler	OPD	1	20.03.2014	Rs.4574/-	Rs.4574/-
60.	Indirect	OPD	2	18.03.2008	Rs.35000/-	Rs.70000/-
61.	Dressing Drum	OPD	4	21.07.2005	Rs.350/-	Rs.1400/-
					Total amount of Rs.	Rs.281930.45/-
		General Items Maximum life 5 years				
62.	Pad Lock	W-4	5	05.01.2011	Rs.48/-	Rs.240/-
63.	Pad Lock	w-3	3	19.06.2017	Rs. 59	Rs.177/-
64.	Wall clock	w-3	2	24.04.2008	Rs.55/-	Rs.110/-
65.	Pad Lock	W-2	5	07.01.1986	Rs.29/-	Rs. 145/-
66.	mayur Jug	w-5	1	03.05.2003	Rs.195/-	Rs.195/-
67.	Pad Lock	w-5	4	16.02.2004	Rs.65/-	Rs.260/-
68.	Patient Thali Plate	w-5	5	11.10.1991	Rs.10/-	Rs.50/-
69.	Pad Lock	Inv Lab	8	16.10.2009	Rs.48/-	Rs.384/-
70.	Wheel Barrow	Inv Lab	1	17.02.2012	Rs.1950/-	Rs. 1950/-
71.	Flying catcher	Kitchen	2	25.01.2010	Rs. 13000/-	Rs.26000/-
72.	Belan	Kitchen	6	02.05.2016	Rs.65/-	Rs.390/-
73.	Chimta	Kitchen	4	03.01.2008	Rs.95/-	Rs.380/-
74.	Dora	Kitchen	8	02.05.2016	Rs.110	Rs.880/-
75.	Karchi	Kitchen	2	21.12.2004	Rs.95/-	Rs.190/-
76.	Knife	Kitchen	4	02.05.2016	Rs.79/-	Rs.316/-
77.	Pad Lock	Kitchen	29	02.05.2007	Rs.48/-	Rs.1392/-
78.	Litre	Kitchen	2	19.06.2010	Rs.209/-	Rs.418/-

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79.	Patila	Kitchen	10	19.10.2013	Rs.3500/-	Rs.35000/-
80.	Patila	Kitchen	13	20.10.2014	Rs.475/-	Rs.6175/-
81.	Rice Stainer	Kitchen	1	15.10.2013	Rs.395/-	Rs.395/-
82.	Tea Stainer	Kitchen	6	25.10.2006	Rs.110/	Rs.660/-
Total amount of Rs.						Rs.75707/-
		General Furniture items maximum life 15 years				
83.	Padded chair	W-4	4	04.08.1994	Rs1,150/-	Rs. 4,600.00
84.	Wooden Table	W-4	2	17.01.1987	Rs 325/-	Rs. 650.00
85.	File Cabinet	W-4	1	17.01..1987	Rs. 375	Rs. 375.00
86.	Almirah Big	W-3	1	04.04.1987	Rs.1,250	Rs. 1,250.00
87.	Almirah Small	W-3	1	04.04.1987	Rs.850	Rs. 850.00
88.	Table	W-3	1	19.05.1986	Rs.190	Rs. 190.00
89.	Revolving chair	W-3	1	09.10.1996	Rs. 1,050	Rs. 1,050.00
90.	Bed side locker	W-3	37	22.12.1985	Rs. 1,350	Rs. 49,950.00
91.	central table	W-2	1	10.12.1985	Rs. 300	Rs. 300.00
92.	Revolving chair	W-2	2	07.01.1986	Rs. 1,150	Rs. 2,300.00
93.	Book shelf (Rack)	W-2	1	10.12.1985	Rs.840	Rs. 840.00
94.	Bed side locker	W-5	20	10.10.1991	Rs. 455	Rs. 9,100.00
95.	Food trolley	W-5	1	11.10.1991	Rs. 1,800	Rs. 1,800.00
96.	Book shelf (Rack)	W-5	1	11.10.1991	Rs. 840	Rs. 840.00
97.	Dhobi box	W-5	1	11.10.1991	Rs. 225	Rs. 225.00
98.	Big Almirah Steel	OPD	1	04.04.2006	Rs. 3,500	Rs. 3,500.00
99.	Almirah wooden	OPD	1	01.04.1996	Rs. 1,250	Rs. 1,250.00
100.	Chair	Kitchen	9	26.05.2010	Rs. 1,300	Rs. 11,700.00
101.	Table	Kitchen	1	12.11.1991	Rs. 300	Rs. 300.00
Total amount of Rs.						Rs.91070/-
Grand Total						1179120

Department Authorities are requested to dispose of the unserviceable items as per the guidelines in light of GFR and as per the prescribed procedure at the earliest and similar types of list of unserviceable items may also be disposed off and take necessary actions in light of GFR, 2017 under intimation to Audit.

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Para 10 Subject: Non availability of essential medicines/injection in the OT of hospital (Audit Memo No. 19)

Medicines are those which satisfy the priority health care needs of the people. During the scrutiny of 'OT department of GNEC it has been noticed that following items were not available in the stock. Some of the instances are given below:

Sr. No.	Name of the Medicine	Period of NIL Stock	Page Number of the stock register
1.	Inj. Tramadol	19/03/21 to 27/02/22	380
2.	Inj. Xylocard 2%	15/10/20 to 19/01/2021	429
3.	Inj. Aminophylline	01/06/22 to 04/02/2023	31
4.	Inj. Adenosin	1/10/20 to 02/03/2021	34
5.	Inj. Dexamethasone	01/03/21 to 15/04/2021	97
6.	Inj Dopamine	01/01/2022 to 14/02/2022	102
7.	Inj. Dubutamine	01/01/21 to 12/07/2021	105
8.	Inj. Dilzem	01/09/2020 to 02/03/21	110
9.	Inj. Digoxin	01/09/2020 to 04/02/21	114
10.	Inj. Epsolin	01/10/2020 to 26/07/21	122

Similar types of other cases may also be reviewed. In the absence of above said items /medicines and similar other types of items / medicines how the patients of this hospital were treated during the period when the stock of the above said medicines were nil in the hospital. Reasons of the non-availability of medicines in the hospital may also be elucidated to the Audit

Para 11 Subject: Non Production of Record (Audit Memo No. 20)

- 1) Sanctions issued to PWD for minor and major works.
- 2) Records of Estate
- 3) Library Record
- 4) Property Register
- 5) Stock Register of Clinical Wards -1,2,3,4
- 6) Indent books of wards
- 7) Spouse Information

(JASPAL SINGH)
INSPECTING AUDIT OFFICER

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PART-III CURRENT AUDIT REPORT

**TAN 1 Subject: Improper maintenance of Pay Bill Registers.
(Audit Memo No. 6)**

During the test check of the PBRs maintained by the GNEC, Delhi for the Audit period 2020-22 following irregularities have been noticed: -

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and have not been signed by DDO.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

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

**TAN 2 Subject: Short comings in the maintenance of Stock register (Medicine)
(Audit Memo No. 10)**

Stock register maintained by Medicine Store of Guru Nanak Eye Care, Maharaja Ranjit Singh Marg Delhi 110002, were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit are given below:

1. Non-maintenance of Stock Registers in proper format : It has been noticed that the department is not maintaining stock registers (consumable & non-consumable) in the prescribed format. They are maintaining the registers either on plain register or any printed register, which is not correct. All the registers must be maintained in proper prescribed format so that there may be uniformity

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in maintenance of stock registers and all the required information / entries are made in the register.

2. Non-attestation of the entries: As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the Incharge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. Non-recording of cost, exact specifications and serial number

It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing / lost.

4. Non-conducting of Annual Physical Verification:

As per Rule 213 of GFR, 2017 verification of non-consumable and consumable items / goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has however been noticed that physical verification of the stock has not been conducted during the year 2020-22 which is against the provisions of G.F.R., 2017.

Reasons for above lapses / short comings may be elucidated to audit. Keeping in view of above observations it is suggested that the hospital should formulate its own Standard Operating Procedures (SOPs) to bring uniformity in maintenance and verification of record of consumable and non-consumable items.

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TAN 3 Subject: Short comings in the maintenance of Stock register. (Equipment Store) (Audit Memo No. 11)

Stock register maintained by Equipment Store, GNEC were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit are given below:

1. Non-maintenance of Stock Registers in proper format : It has been noticed that the department is not maintaining stock registers (consumable & non-consumable) in the prescribed format. They are maintaining the registers either on plain register or any printed register, which is not correct. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of stock registers and all the required information / entries are made in the register.
2. Non-attestation of the entries: As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the Incharge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. Non-recording of cost, exact specifications and serial number of Non Consumable items

It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing / lost.

4. Non-conducting of Annual Physical Verification:

As per Rule 213 of GFR, 2017 verification of non-consumable and consumable items / goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has however been noticed that physical verification of the stock has not been conducted during the year 2021-22 which is against the provisions of G.F.R., 2017.

5. Blockage / overstocking of consumable items in Equipment Store : The Non consumable items involving the considerable amounts have been overstocked. A few examples from the stock register of Stationery store are given as under
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Name of item	Quantity available in stock register	Purchase	Date of receipt	Stock till now
Coroneal Scissor	02(10/09/18)	40	01/08/2022	42
Chittle forceps	35 (10/09/18)	00		34
Feeding Cup Enamel Bowl	17(10/09/18)	00		15
Forceps suture tying	00	20	16/03/22	20
Keyboard Legend Membrane	0	01	19/08/21	01
Oxygen Analyser	0	1	24/05/21	01

As the book value of the above items has not been mentioned in the stock register, the exact amount blocked by over stocking of these items could not be ascertained. The M.O. (I/C) should ensure that the non-consumable items are indented only on the basis of actual requirement.

Reasons for above lapses / short comings may be elucidated to audit. Keeping in view of above observations it is suggested that the GNEC should formulate its own Standard Operating Procedures (SOPs) to bring uniformity in maintenance and verification of record of consumable and non-consumable items.

TAN 4 Subject: Improper maintenance of Service Books.(Audit Memo No. 15)

During the test check of Service Books of GNEC Maharaja Ranjit Marg New Delhi 110002 the following short comings have been observed:

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

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

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(2) Re-attestation of Bio-data

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

(3) Home Town

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

(4) Non Entries of CCL/Leave Records in Service Book

During the Test check of service book, It has been observed that Nurses has availed the CCL during audit period. But in most of the cases no entries have been made after 2019 in Service Book. Authorities are requested to look into the matter.

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

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of some of Staff whose retirement is within 5 years:-

Name of the employee's who is going to retire within 5 years

S. No	Name	Designation	Date Of Birth
1	Smt. Mona	Sweeper	14.03.1963
2.	Sh. Baldev Raj Sharma	N.O.	30.03.1963

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3.	Sh. Sunil Kumar	Driver	13.04.1963
4.	Sh. Kunwar Pal	Sweeper	01.09.1963
5.	Sh. Inder Dev Mehto	N.O.	23.09.1963
6.	Sh. Lal Bahadur,	O.T. Tech	04.12.1963
7.	Sh. Vinod Kumar	Tech. Asstt. OT/CSSD	31.03.1964
8.	Smt. Vanita Sachdeva	Nursing Sister	14.04.1964
9.	Sh. Subhash Chand	Stretcher Bearer	04.05.1964
10.	Sh. Yohanan T	Cook	07.05.1964
11.	Sh. Padam Parkash	ASO	08.05.1964
12.	Sh. OM Parkash	N.O.	12.05.1964
13.	Sh. Bimla Devi	Sweeper	01.06.1964
14.	Sh. Raj Pal	Sweeper	01.06.1964
15.	Smt. Nishi Hustoo	Dietician	30.06.1964
16.	Sh. Samar Pal	Technician OT/CSSD	08.07.1964
17.	Smt. Kavita Srivastav	Technical Assistant (Ophthalmology)	19.08.1964
18.	Sh. Bhoop Singh	N.O.	09.11.1964
19.	Sh. Neem Bahadur	Cook	04.01.1965
20.	Sh. Braham Dev Sah	Lab Assistant	02.03.1965
21.	Sh. Devi Ram	Stretcher Bearer	03.03.1965

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22.	Sh. Suresh	Sanitary Guide	06.03.1965
23.	Sh. Samunder Singh	Cook	02.07.1965
24.	Sh. Dharamvir Malik	O.T. Asstt.	15.07.1965
25.	Sh. Vijay Kumar	N.O.	19.07.1965
26.	Sh. Brij Mohan	Sanitary Guide	01.08.1965
27.	Smt. Margrate Sampson	Nursing Sister	04.09.1965
28.	Sh. Joginder Pal	N.O.	16.10.1965
29.	Smt. Joice Jacob	Nursing Sister	26.05.1966
30.	Smt. Neeru Dixon	Nursing Sister	22.07.1966
31.	Sh. Rajendra Kumar	Account Officer	15.01.1967
32.	Smt. Promila	Nursing Sister	06.02.1967
33.	Sh. Sachdev	Sweeper	04.03.1967
34.	Sh. Shyam Lal	Sweeper	20.04.1967
35.	Sh. Radhey Shyam	Driver	05.05.1967
36.	Smt. Anita	Senior Personal Assistant	10.05.1967
37.	Sh. P.D. Meena	Lab Attendant	10.08.1967
38.	Smt. Haseen Ali	Nursing Sister	26.01.1968
39.	Sh. Kishori Lal	O.T. Asstt.	20.02.1968
40.	Sh. Munshi Lal	Sweeper	14.03.1968

Necessary steps are taken to remove the above discrepancies under intimation to Audit.

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**TAN 5 Subject: Irregularities in maintenance of Cash Book
(Audit Memo No. 16)**

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) 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.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

However, on scrutiny of Cash book of Guru Nanak Eye Centre, Maharaja Ranjit Singh Marg Delhi 110002 it has been observed that:-

- 1 Handing/Taken over also not done at the time of transfer/joining of DDO/HOO in the institute.

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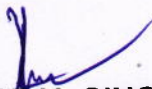
2. As per Receipt and payment rules totalling of the cash book have not been done by some responsible subordinate other than the writer of the cash book and initial whether it is correct.

Necessary steps may be taken to remove the above irregularities under intimation to the Audit.

TAN 6 Subject: Improper maintenance of Log Book of the equipment installed in the Hospital. (Audit Memo No. 18)

It has been observed that log books for repair and maintenance of the equipment have not been maintained properly in the GNEC, wherever the log book are being maintained for the important information like date of breakdown, date of complaint to the firm, date of repair etc. are not maintained properly. The hospital should maintain the log books of the Equipment's containing of above vital information. As breakdown/out of order of machine/equipment's affect the patient care, the logbooks should be periodically checked by the in charge to ensure timely action taken for keeping the out of order Equipments in serviceable condition.

Reasons for the above lapses may be elucidated to the Audit.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER