

(11) Service provided under Janani Sishu Suraksha Kalyakaram (A Scheme of JSSK & JSY) free treatment, investigation and transportation on request for all pregnant women upto six week after delivery and for all new born babies upto one year age.

(12) Free diet to all admitted patients.

(13) Immunization services to children,s pregnant ladies.

(B) New Initiatives/schemes/Programmes during Covid-19 pandemic

(1) Flu Clinic

(2) Investigation/testing (RTPCR/RAT) during Covid-19 pandemic

(3)Covid ward

(4) Management of Sultanpuri quarantine Centre.

(5) Covid ICU beds with Ventilator

(6) Covid Vaccination Center

(7) Oxygen plant

H.O.O./D.D.Os / CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2022-23:-

S.No.	POST	Name & Design. of the officer	Period
1.	HOD	Dr. Suresh Kumar Arora	19.04.2022 to 31.03.2023
2.	HOO	1.Dr. Mringendra DAS	01.04.2022 to 19.10.2022
		2.Dr. Gurdeep Singh Arora	20.10.2022 to31.03.2023
3.	DDO	Sh. Satish , Sr. Accounts Officer	01.04.2022 to 31.03.2023
2.	Cashier	1.Sh. Bijender Kumar, Sr. Assistant	01.04.2022 to 31.03.2023

Budget Allocation and Expenditure for the period 2022-23:

(Amount in Rs.)

Financial year	Budget Allocation	Expenditure
2022-2023	1356800000	1331709956

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Vacancy Statement:

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	247	155	92
2.	Group B	24	11	13
3.	Group C	618	536	82
	Total	889	702	187

Statutory Audit

Statutory audit of the Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi has been conducted by AG (Audit) Delhi up to 2021-22.

Maintenance of Records

The maintenance of records of Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi for the period 2022-2023, was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 40 old Audit para's outstanding of the Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi, the office showed compliance of nil old audit para and 01 audit para taken as afresh in current audit report. The remaining 39 old outstanding paras have been incorporated with current audit report as part-I (old audit report).

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	1986-1999	05	0	-	05
2.	2007-2009	02	0	-	02
3.	2009-2011	06	0	-	06
4.	2011-2013	02	0	-	02
5.	2013-2015	06	0	-	06
6.	2015-2017	03	0	-	03
7.	2017-2018	01			01
8.	2018-2019	06	0	-	06
10.	2019-2020	02	0	-	02
11	2020-2022	07	01	04	06
	Total	40	01		39

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Details of Old Recovery

S. No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered/ Adjusted	
01.	2009-2011	854979	0	0	854979
02	2011-2013	19820	0	0	19820
03	2013-2015	469129	0	0	469129
04	2015-2017	1860	0	0	1860
05	2017-2018	36000	0	0	36000
06	2020-2022	1086824	0	0	1086824
TOTAL		2468612		0	2468612

Current Audit Report (2022 -2023)

During the course of current audit, 45 audit memos including 25 Record Memos and 20 observation memos highlighting various irregularities/ recovery to the tune of Rs 20,16,417.40 were issued. Out of which nil audit memos settled on the spot. Total 20 audit memos have been converted to 14 Paras and 06 TANs which are incorporated in current audit report.

Details of Current Recovery


Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered/Adjusted	Balance (In Rs.)
09	01	6351	0	6351
14	02	7426	0	7426
02	03	1109600	0	1109600
03	04	545421	0	545421
08	06	74806		74806
07	07	8213.40	0	8213.40
12	09	264600	0	264600
	TOTAL	2016417.4	0	2016417.4

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The internal audit report has been prepared on the basis of information furnished and made available by the office of the Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi .
The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Health & Family Welfare							
Sub department:Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi (725/7)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1986	1999	1		Medicine	O	0
2	1986	1999	2		Group-II Surgical consumables	O	0
3	1986	1999	3		Wrong payment of Sales Tax	O	0
4	1986	1999	4		Purchase of Stores	O	0
5	1986	1999	7		Stock register	O	0
6	2007	2009	5		Unfruitful expenditure of Rs. 2.65 lacs p.a. on the post of Dental Machine	O	0
7	2007	2009	8		Out sourcing of Kitchen Services	O	0
8	2009	2011	1		Penalty of Rs. 87713/- due to delay in installation of qutomated imiunocasy Analyzer	O	87713
9	2009	2011	5		Avoidable expenditure of Rs. 176065/- on local purchase	O	0
10	2009	2011	7		Non-deposit of Service Tax	O	764016
11	2009	2011	10		Awarding contract without observing the terms & conditions of the tender	O	0
12	2009	2011	11		Recovery of Rs. 3250/- from HPMC	O	3250
13	2009	2011	12		Discrepancies in maintaining of stock regiters of various depts. of the hospital	O	0
14	2011	2013	1		Income Tax Recovery Rs. 32913/- for the financial year 2012-13	O	19820
15	2011	2013	3		Procurement of Surgical items for the year 2011-13	O	0
16	2013	2015	1		Recoveries in respect of employees working in SGM Hospital	O	132637
17	2013	2015	3		Avoidable payment of Rs. 3639377.70 due to non availing of rebate on water bills	O	0
18	2013	2015	4		Short deduction of TDS under section 194 J amounting to Rs. 14401/-	O	14401
19	2013	2015	5		Re-fixation of pay in respect of Common Category of Pharmacist-Fast Track Committee Recomm.	O	0
20	2013	2015	6		Non deduction of TDS Advertisement Bills amounting to Rs. 7039/-	O	7039
21	2013	2015	7		Recovery of Value Added Tax amounting to Rs. 315052/-	O	315052
22	2015	2017	3		Avoidable payment due to non availing of rebate on water bills	O	0
23	2015	2017	4		Shor deduction of UTGEIS contribution amounting to Rs. 32105/-	O	1860
24	2015	2017	7		Procurement of office furniture without observing the conditions of Finance Deptt.	O	0
25	2017	2018	2		Recovery of DGEHS subscription of Rs. 51725/-	O	36000
26	2018	2019	1		Non availing the rebate of 15% on the bills of Delhi Jal Board	O	0
27	2018	2019	2		Irregular payment of GST amounting to Rs. 316757/-	O	0
28	2018	2019	3		Unsettlement of Advances	O	0
29	2018	2019	5		Discrepancies in allotment of kiosk	O	0
30	2018	2019	6		Irregularities in payment of CUG Connection	O	0
31	2018	2018	7		Discrepancies in maintaining the Stock Register	O	0
32	2019	2020	3		Non revalidation of FDR/Bank Guarantees	O	0
33	2019	2020	5		Non functioning of equipment/machines	O	0
34	2020	2022	1		Recovery of Adhoc Bonus	O	525008
35	2020	2022	2		Irregular payment of Annual Allowance to Doctors	O	0
36	2020	2022	3		Recoveries	O	493359
37	2020	2022	4		Non ajdustment of outstanding advance/AC Bills amounting to Rs. 11499945/-	O	0
38	2020	2022	5		Excess consumption of fuel amounting to Rs. 23907.57	O	0
39	2020	2022	6		Non deduction of TDS	O	68457
40	2020	2022	7		Non production of Records	O	0

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

Back

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Sub as per taken as frus

Previous Audit Report
(Part I)

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91c (98) 1161c
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Para-1

Para No 1

MEDICINE

1

Para No 1

Rs. 50,000 (one lac) unac. sume sub standard.
Acety Salicylic Acid Tab. (S.P. Batch No. T-506
manufactured by M/S UNICOR Indian (P) Ltd.
Noida were returned to PADG Store, Govt. of
India. UNICOR Workshop Bldg., Ganga Hotel, Nr
Delhi by their Hospitalwide letter No. F.1(62)/
MS/SG/724dt.30.9.06 the amount of these

P-1

Para-2

Para No II

Para No II

Para No 2

Para No. 2

Material Consumables

In the course of scrutiny of accounts referred to
above of surgical consumables the following
observations / observations were noticed :-
1. Inviting the tenders for purchase of
surgical consumables no specifications of articles
were given to be purchased were quoted in the ADR
given. In the absence of specifications, it is
obligatory on the purchase committee to honour it.

P-2

P

(44)
10/21/54
8/21/54
(97)
11/1/54
(84)

lowest rates quoted by the tendering firms. There is no option to choose the articles of higher rates at its own discretion without the prior approval of the Finance Department. The signature sanctioning authority is required but in this very case it has been noticed that a case of 35 articles exists at serial No. 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 15, 17, 18, 19, 21, 22, 24, 27, 28, 29, 31, 32, 37, 38, 41, 42, 46, 47, 57, 59, 60, 65, 76, 78 of comparative statement the procedure now discussed above has not been followed and higher rates have been accepted on one pretext or the other. It has also been noticed that in many cases even the rates of third & fourth lowest have been accepted.

The reply given by the department is not to take into consideration the reasons mentioned in our memo. We have not advised the Hospital to purchase the sub standard articles on the basis of lowest rates quoted by the firms. We have only advised the Hospital Authorities to follow the procedure as laid down in Rule 429, P&T Manual Vol. II the text of which is reproduced as under:-

Acceptance of Tenders - Usually the lowest tender should be accepted unless there is some objection to the capability of the Contractor, the security offered by him or his execution of former work. In cases where the lowest tender is not accepted reasons should be recorded confidentially in writing and prior approval of the authority next higher than the one competent to accept the tender should be obtained.

As the Hospital is advised to follow the laid down procedure, the approval of CFR & other allied departments is not sufficient and to regularise the same by obtaining the ex-post-facto approval of Finance Deptt.

2. In the rates of 84 items were called for but at the time of finalising the purchase of stores, items at serial Nos. 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 15, 17, 18, 19, 21, 22, 24, 27, 28, 29, 31, 32, 37, 38, 41, 42, 46, 47, 57, 59, 60, 65, 76, 78 were not been included.

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(90) 30/11/46
10/11/46
30/11/46
(96) 11/4/46
83

(77) 2/11/46

purchase on the plea that these items are not required.
It is pertinent to mention that the items which were not
required to be purchased were not to be mentioned in the
AMN.

The plea taken by the deptt. that the items whose
rates were not finalized were included in the AMN with
a view that these will be purchased as and when the need
arises is not tenable in view of the fact that the rates of which
have not been finalized could not be purchased against the
quoted rates of the firms.

3. A perusal of the quotations shows that bank drafts/
PDR attached as a part of earnest money on the tune of
Rs. 3000/- from each party were lying in the files and
no action of depositing bank drafts under appropriate
head of account in the name of H.O.D. Thus the Govt.
has suffered the loss of revenue on account of interest to
be accrued on the amount of these bank drafts etc., if these
would have been deposited in appropriate accounts well in
time. Some of the bank drafts have lost their validity as
these were valid for a period of 6 months from the date
of issue of them. Now about one year has elapsed and
these are lying in office file.

4. As per rule 11, the earnest money is obtained
from the tendering firms with tenders in view of the
necessity to honour the orders of Purchasing Authority
with regard to acceptance of rates of tendering firms.
The bank drafts/ PDR produced by the firms were required
to be returned in case where their rates were not
approved.

The plea taken by the deptt. is untenable, as it is
for the hospital authorities to return the bank drafts
received from the tendering firms.

5. In accordance with provisions laid down in G.P.O.-273

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(95) 78-797C 113/c
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(9) (28) 74/2
read with GCI Decision No. (1) thereunder, security deposits from the successful tenderers were required to be deposited prior to placing the supply orders but no such security money has been received from any of successful tenderers. Reference is made to Rule 102(1) of CFR rules.

2. GROUP - V GENERAL STORE ITEMS VIZ. furniture & misc items

The perusal of the bids regarding purchase of items falling in group-V revealed that no specification of articles proposed to be purchased was given in the tender notice except in very few cases word ISI was mentioned without any particular specification of ISI mark.

In this case audit is of the view that until unless the particular specification of the articles required to be purchased is mentioned the rates quoted by the firms against various brand names of that articles cannot be termed as competitive rates.

Further perusal of the comparative statement shows that articles have been purchased by ignoring the lowest rates & even the 4th lowest rates from the firms who quoted very high rates on the plea of quality base. In the absence of any particular specification it is obligatory on the Purchasing Authority to purchase the articles of stores on lowest rates basis. In this very case items No. 7, 12, 31, 34, 36, 37 & 38 of the misc. articles were selected for purchase by ignoring the lowest rates & on the other pretext which is not covered

Similarly similar articles without any particular specification have been purchased ignoring the lowest rates for instance Item No. 55 to 71, 73 to 76, 79 & 80 of the comparative statement refer

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(14)
89/c
27/9
112/c
81

It is pertinent to mention that article No. 70 is not set with competitive rates which had been purchased from Kondriya Dhandhar is not in conformity with the notification quoted in tender enquiry notice but as this item has been purchased from Kondriya Dhandhar, we do not insist on its regularization. As regards the other items quoted above, necessary approval may be taken from the next higher authority to the expenditure sanctioning authority.

Provisions laid down in P&T Manual Rule 425 Vol. II may be looked into. The plan taken by the deptt. do not suffice the requirement of memo.

2. Some of the items such as dry cells, bronze, 11 gyl soap tumblers etc, etc, which have been purchased on competitive rates basis were required to be purchased from Kondriya Dhandhar, Super Bazar, Co-op. Store Karanpura etc. on single tender basis & need of floating quotations for these items up to the monetary limit of Rs. 50,000/- at any time does not arise.

Similarly other items such as choppals etc. these should have been purchased directly from the manufacturing firms of relaxed rates as the same may be on single tender basis & question of floating the tenders on competitive rates does not arise.

3. In spite of competitive rates, some of the articles such as soap Lifebuoy, Nirma powder, etc, etc, have been purchased on very high rates as per rates of open market.

The reply of the deptt. do not satisfy the observations of the memo. In this case Audit is of the view that amount paid in excess of rates of local market may be recovered from the concerned & deposited into Govt. account under intimation to Audit.

(30) P (31)

(93) 76/c (93) 111/c
83 88
80
Etc

(11)

(7) 2/5

4. As per rule /practice the earnest money is obtained from the tendering firms with tenders in view of the security ~~requirements~~ to honour the orders of Purchasing Authority with regard to acceptance of the rates. After the finalisation of the rates of tendering firms the bank drafts/FDRs produced by the firms were required to be returned in cases where their rates were not approved.

5. In accordance with provisions laid down in GFR 273 read with OOI Decision No.1 thereunder ~~from~~ ^{the successful} tenderers were required to ~~be deposited~~ ^{the security money} prior to placing the supply order, but no such security money has been received from any of the successful tendering firms.

The reply does not fulfil the requirements of the same. As provisions laid down in sub para 37. of

Annexure to Rule 102(1) of GFR are not followed.

Q - 12

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(42)

(7-110/c

25/c
87/c

(79)

Para 3
Para 3

Para 17
Para 15 (ref. no. 28/15)
WRD-G

Para No-3

Para No-3

P-3

On checking of contingent
A/c :-

1) CB 428 for No. 54774/-

(3)

A sum of Rs. 2283/4 2700.50 paise has been paid to M/s Prudent Surgical Delhi against their Bill No. 2 dt. 25.3.94 for Rs. 54773.50 whereas the firm has not mentioned their Sales Tax No. on the said bill which shows that the firm was not registered with the Sales Tax Deptt. but claimed Sales Tax @ 5% on Rs. 54070/-.

111) CB No. 438

No. acquaintance in token of making Rs. 228/- to M/s D.K. Refrigerator has been obtained.

12) No acquaintance in token of making payment of Rs. 238/- to M/s Air Aircos (P) Ltd. has been obtained.

Even the bills have not been obtained from the firms & payment has been made on service calls/ service report.

P

Para No-4

Para No-4

Para No-4

4

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... purchase of stores/
rendering of services in r/o Group No. I, III, IV,
VI & VII i.e. Medicine, surgical, instruments
& equipments, orthopaedic, refilling of gases,
& repairs etc.

The perusal of the record of Purchase Process
revealed that:-

- 1) The tendering firms were asked to deposit
the earnest money to the tune of Rs. 3000/-
in each case, through bank draft payable to
Med. Supdt., SPM and /or NMA lodged in the
name of Med. Supdt., SPM. It also revealed
that all bank drafts are lying in the files
of quotations of each group, despite the
validity of the bank drafts expired some
... long, but these have not been deposited under
... the hand "securities" which resulted loss of

R

81/554
74/c
91
91
109/c
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(28)

84/c 72/c
72/ 76
107/c

ollowed & purchases have been made without fulfilling their observations.

The reply of the Dytt. that the recommendations of the Accounts Officer as well as Finance Member of the Purchase Committee are not mandatory, and it is only Chairman of Purchase Committee who has the option either to accept or reject these observations is not in order and acceptable. In this case Audit is of the view that ex-post-facto approval of the Finance Dytt., Govt. of NCT. of Delhi is required to be obtained. In addition to above, provisions of Rule 429 P&T Manual Vol.II are referred. Abstract of the Rule is given as under:-

" Acceptance of tenders- Usually the lowest tender should be accepted unless there is some objection to the capability of the Contractor, the security offered by him or his execution of former work. In cases where the lowest tender is not accepted reasons should be recorded confidentially in writing and prior approval of the authority next higher than the one competent to accept the tender should be obtained."

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Page-05

70/cf
24/c
49/c
81/c
(86)
85/106/c
(75)

Page No. 5

P-5

Current Audit - 100-11

(REF. MEMO. No. 5 Dated 7-1-74)

Page No. 7

SUBJECT :- STOCK REGISTER

Page 7

During the course of test check of Stock registers produced to audit the following irregularities were observed,

LIVERIES C-IV :- It was observed after test check of liveries C-IV records that liveries/uniforms were issued to mali's were not according to the entitlement/scales, only protective cloths should be issued to mali's but they were issued according to others Class-IV employees which is objectionable. Hence necessary adjustment be made on next issue of liveries to malies under intimation to audit.

(ii) It was also found that issue register of liveries was not in proper/prescribed form, it was difficult to verify the issue in the register, hence proper issue register be maintained & shown to audit.

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68/85
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1057C

Para No-6

P-6

~~Sanctioned~~ Para-8

Para No. 5 (Ref. Memo No. 08 dated 04.05.09)

Sub :- Unfruitful expenditure of Rs. 2.65 lacs p.a. on the post Of Dental Mechanic

Para-6

(6)

There is one sanctioned post of Dental mechanic in the Sanjay Gandhi Memorial Hospital Mangol Puri. The main job of the Dental Mechanic is to make Dentures(complete and partial), crown and bridges, orthodontic appliances. The post is filled since July 1990, but no such case had been treated for Denture, crown and bridges etc. in the hospital as there was no laboratory facility in the hospital. Hence the very purpose of sanctioning and filling up the post of dental mechanic remained defeated and thus annual expenditure of Rs. 2.65 lakh incurred on pay and allowances of dental mechanic remained unfruitful. Necessary efforts may be taken to transfer the dental mechanic to some other hospital so that advantage of his technical expertise may be obtained there.

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Page-07

Page No 9

Page No-7

etc
5/2
89/13
79/10
63k (8, 104)C
84
73

P-7

Para No.8 (Ref. Memo No. 02 dated 22.04.09)

Para 8

Sub: - Out sourcing of Kitchen Services.
File No F1/1081/SGMH/08

The proposal for outsourcing of kitchen services in SGMH was put-up on 17.07.07. Five to six major hospitals were requested vide letter no 3046-52 dated 18.07.07 to provide the approved rates of outsourcing of kitchen. On the basis of the rates approved by Dr. B.S.A Hospital, the SGM Hospital also awarded the contract of kitchen to life line services on 24.05.08. After going through the agreement between the hospital & contractor the following discrepancies were noted:

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1. Taking a time of almost 11 months after putting the proposal of outsourcing of kitchen to award the work to put contractor on the basis of the borrowed rates from BSA hospital, the hospital authorities had not tried either to invite their own tender or take the rates from some other hospitals also so that the possibility of obtaining more economical rates can be obtained.
2. The hospital has some sanctioned posts of cook, who are now become idle, hence very purpose of sanctioning and filling up the post of cook remained defeated and expenditure on their salaries & allowances is wasteful expenditure.
3. Register showing number of patients provided lunch, tea etc. on daily basis is not maintained by the hospital in absence of which how the bills of outsourced agency for payments are being verified.
4. No person / officials or any mechanism is put in place to check the quality of the Canteen Items served to the patients. The details of samples of meals send for checking in PFA / MCD or any other authorities from time to time has also not been maintained.
5. When the hospital was awarding the contract to M/s Life Line Services on the basis of the rates approved by BSA Hospital, then condition No - 8 of terms & conditions of charging electricity charge from the contractor as per the rates charge by NDPC for the slab i.e. 401 units & above, of BSA hospital was not included in the agreement of the SGM Hospital, thereby causing financial loss to the hospital. Its reason may also be elucidated to audit.
6. As per the condition No- 24 of the agreement the agency had to submit Bank guarantee of Rs. 2,00,000 whereas the file contains only one F.D. of Rs. 1,20,000 only. Reasons for violating the terms and condition of agreement may also be elucidated to audit.

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83/103/c
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837/18/c
66/c

PS

PART II
CURRENT AUDIT REPORT OF SANJAY GANDHI MEMORIAL HOSPITAL, MANGOL PURI, DELHI (2010-11)

Para No. 8
Page No. 10

Para No. 01 (Ref. Memo No. 21 dated 18.10.2011)
Sub :- Penalty of Rs. 87713/- due to delay in installation of automated immunoassay Analyzer for Pathology Deptt.

During the audit, it was observed that Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi imported the automated immunoassay Analyzer for Pathology Deptt. on A/c No. T.12(52/17) FPC/ASH/07/1631-36 dated 25.03.09 from M/s Beckman Switzerland. The advance was drawn vide No. 354-SGMH dated 05.09.09 vide number F.1020 Pur-SGMH. EPC is dated 16.06.09. The expenditure for procurement of automated immunoassay Analyzer. The amount was deposited in I.C. of the Syndicate Bank, Paschim Vihar. The records show that the said machine was received in the store on 05.09.09. Further it was seen that the HOD-Pathology Lab requested on 10.11.09 and on 20.02.10 for installation of machinery. Finally the machinery was issued to the HOD-Pathology Lab on 31.07.10 (Sl. No. 04/10)

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In view of the above, the following may be called to the notice:
1. When the machinery reached in the hospital on 05.09.09 and issued to user department on 31.03.10 i.e. after a delay of 7 months. The firm was failed to install the machinery in time. The audit is of the opinion that as per the clause 14 of the terms & conditions of the A.T 5% penalty is to be imposed on the firm i.e. Rs. 87713. M.S. is requested to recover Rs. 87713/- from the firm.

- The supply order was made to the firm in the year 2007-08 and supply received on 05.09.09. Reasons for delay may be elucidated to audit.
- Delay in installation of 6 months of the machinery in the hospital deprived the patients for its use.
- No installation report was lying in the file which may be produced to the audit.

Para No. 9

Para No. 02 (Ref. Memo No. 25,26 dated 19.10.2011, 20.10.11)
Sub :- Excess purchase of surgical items

Rule 157 of General Financial Rule states that "care should also be taken to avoid purchasing quantities in excess of requirement to avoid incurring carrying cost." However during the test check of the surgical stock register in Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi it was found that various consumable surgical items were lying in the store till 31.03.11 which were not used during 2010-11. Lying of these items in the store without indenting to any department of the hospital, in fact that these items were purchased on unreciprocal basis. (Annexure-1)

Page No. 11
B

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Satpal Singh
Auditor General
14/10/11

76/c 69/c 81 102/c
 4470
 76/c 71

Para-11

Para No. 04(Ref. Memo No. 20 dated 18.10.2011)
 Sub :- Non availability of essential medicines in the hospital.

Essential medicines are those that satisfy the priority health care needs of the people. The National Capital Territory of Delhi was amongst the first state to formulate a drug policy to ensure access of all to quality and affordable essential drugs. The Drug policy for the NCT of Delhi was approved by the cabinet and issued in April 1994. In pursuance of this policy first Essential Medicine List was prepared in 1994 by a Gazette notified committee consisting of a multi-disciplinary group of experts. This list has been revised from time to time. The sixth revision of the list was made on 19.11.09. The list contains number of drugs which are required to be kept by the government hospitals of Delhi for the welfare of the public but during the test audit of the Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi it was observed that number of medicines as shown in the list of Essential Medicines were not in the stock of the medicine store of the hospital. Few of the medicines are as follow :-

S.No.	Name of the medicine	Period of Nil Stock	Page number of the stock register
1.	Tab Prednisole 20mg	24.05.10 to 31.03.11	169
2.	Tab Prednisole 5mg	27.07.09 to 30.01.10	196
3.	Tab. Ibuprofen 200mg	08.11.09 to 02.02.10	195
4.	Tab. Ibuprofen 400mg	17.09.09 to 25.04.10	148
5.	Tab Atenolol 100mg	23.08.09 to 04.10.09	280
6.	Tab Bisacodyl 5 mg	26.07.10 to 23.01.11	41
7.	Tab. Roxithromycin	28.09.10 to 20.12.10	51
8.	Cap. Tetracycline	07.08.11 to 4.09.10	179
9.	Cap. Tetracycline	07.08.11 to 4.02.10	209
10.	Cap. Tetracycline	27.07.09 to 31.03.11	217

Similar types of other cases may also be reviewed and reasons for non-availability of these essential medicines in the hospital may be elicited to audit.

Para-12

Para No. 05(Ref. Memo No. 17 dated 14.10.2011)
 Sub :- Available expenditure of Rs. 176065/- on local purchase.

The hospital is making local purchase from the Super Bazar the Co-operative Store Ltd. Super Bazar the Co-operative Store Ltd is supplying the branded medicines at 8% discount and generic medicines at 30% discount. During the test check of local purchase, it was observed that supply order to make the local purchase was made for generic supply every time but the payment made for the supply for the period Dec-2010 to March 2011 was contingent bill number 447/2011-12 for Rs. 858,29 showed that total local purchase was made for Rs. 975092/- for which the payment for Rs. 858,29 was made after deducting the discount.

The total purchase of Rs. 975092/- included the generic purchase for Rs. 174793/- only for which the payment of Rs. 122355/- was made to the firm after deducting the discount amount. The portion of branded purchase was Rs. 800299 for which the payment of Rs. 800274 was made after deducting the discount.

Para-9

P-9

Para-11

9

7

4/10
63/400
10/11/c
80
90

The audit is of the opinion that if generic purchase was made then hospital could get excess discount of 22% than the branded discount which amounts to Rs. 76065/- hence the excess expenditure of Rs. 76065/- could be saved if generic purchase was made which needs to be clarified to audit.

Para No. 06 (Ref. Memo No. 06 dated 03.10.11)
Sub :- Non adjustment of contingent advances

As per the Receipt and Payment Rule, No. 118 "The money advanced drawn on abstract contingent bills for payment of advances to suppliers should be adjusted within one month from the date of drawal." While test audit has been conducted, the advances to the amount of Rs. 21,54,858/- are still lying un-adjusted since 2004-05 as per the detail given below. Department should take immediate steps to settle these advances, and reasons for non adjustment of advances which are lying since 2004-05, may be intimated to audit.

S.No.	Year	Un-adjusted amount (Rs.)
1	2004-05	2400000
2	2009-10	542500
3	2010-11	560000
Total		21,54,858/-

Page H-10
P-10
15

Para No. 07 (Ref. Memo No. 2 dated 19.10.2011)
Sub :- Non deposit of Service Tax

Para-125

P-10

During the scrutiny of the sanitation housekeeping records provided to the audit, it was observed that M/s Prime Services and M/s Good Year Security were engaged during 2009-11 for providing housekeeping/sanitation services in the hospital. As per terms and conditions of the tender, the desire agency which want to take contract of sanitation housekeeping was required to be registered with sales tax department, Govt. of Delhi. Rate quoted will include in heads of taxes, service charges etc. However, it was observed that the contractor had not deposited the service tax to the service tax department being the service providing agency whereas the agency has included the element of taxes in the rates quoted in the tender to obtain the contract, the contractor was paid a total sum of Rs. 6876142 which included Rs. 764016/- as service tax. It is advisable either to take the proof of depositing of service tax of Rs. 764016/- from the contractor otherwise it may be recovered from the respective contractors under intimation to audit.

f

69
62/19
19
100/c

2009/10/11
Page 13 (13)

P-11

Para No. 10 (Ref. Memo No. 08 dated 03.01.11)
Sub :- Awarding contract without observing the terms & conditions of the tender
A) Sanitation Services in the Hospital
F.No. 1(163)/Estt./Sant/SGMH/09
F.S/24/SGMH/CT/HK/2010

During the test audit of Sr. (M), Mangal Puri, it was noticed that the agreement of sanitation and house keeping in the hospital was awarded as 10 (Ten) Year Security Services from 24.09.10, two years later the contract was terminated with effect from 24.09.11. The file containing the tender documents, award letter, terms & conditions at which the contract was awarded to the contractor was not produced to the audit in spite of the records produced revealed that the payment of the contractor for the period April 2010 to July 2010 was stopped by the hospital as the contractor had not provided various documents to the hospital including the following two documents :-

11

1. The Contract License on which the contract was awarded to the hospital for providing the House Keeping & Sanitation Service in the hospital.
2. The police verification of the deployed workers in the hospital.

Since the expensive medicines, equipments and machineries are lying in the hospital and awarding the contract of sanitation to a firm which had not the Labour License and police verification of its deployed workers, and keeping the contract alive till 31.03.11 raises a question on the security of the hospital which needs to be clarified.

P

6/11/11
 78
 99/c
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B) Sub :- Parking in the hospital

During the audit the records relating to the parking charges in the hospital was observed that the agreement for providing the parking facilities to the hospital was awarded to M/s Hindustan Trading Company, Mahdra from 01.09.09 to 31.08.11. As per the terms and conditions of tender the contractor shall provide Character Certificate, Police verification of the workers engaged by him and contractor shall comply with all the statutory provisions as laid down under various labour laws minimum wages etc. However the records do not show any document regarding the license of obtaining permission from Dy. Labour Officer, or character certificate/office verification of the workers engaged in this regard which is a violation of memo number 17 dated 03.10.10 issued to him which was to produce to audit, hence, audit is of the opinion that work was awarded without completing these terms and conditions of the tender.

Page 15

Para No. 11 (Ref. Memo No. 02 dated 29.09.11)

Sub :- Recovery of Rs. 3250 from HPMC

P-12

Page No. 12

The hospital has been allotting the parking facilities to HPMC since seven years. The records provided to the audit revealed that license fee for this shop/office is to be submitted in advance by the HPMC within seven days from the start of the half year. During the time of giving extension to HPMC every time a clause was mentioned in the file that a penalty of Rs. 50/- per day will be imposed for late payment of license fee. However it was observed that in the following cases the license fee was received late from the due date of 50% or less per cent was received from HPMC which may be clarified to audit for the recovery of Rs. 3250/- from HPMC under intimation to audit.

12

Period	Due on	Received on	Delay in days	Due	Received	Yet Due
Feb 10 to Feb 11	07.02.10	24.02.10	16	800	0	800
Feb 11 to Feb 12	07.02.11	07.02.11	0	2450	2450	0
Total						3250

P

Para-10
 Para-15
 Para-15
 Para No. 12 (Ref. Memo No. 8,10,11,12,13,14,15,16,18,19 dated 12.10.11, 13.10.11, 14.10.11)

6dL 77
 74
 28/c
 67

Sub :- Discrepancies in maintaining of stock registers of various departments of the hospital.

P-13

A. Stock Register of OT-I

During the test-check of stock register of OT-I, the following discrepancies were observed :-

As per GFR 192(1)(c) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done.

13

2. (i) The stock register of Non-Consumable Gyne stock register showed that the balance of ovum holding forcep as on 01.04.09 was 03, three more units were taken by the OT-I register vide indent number 04/09 dated 14.07.09 making a total balance of 06 whereas 4 units were condemned as on 08.07.10 leaving the balance 02 (two). It is not understood in the circumstances in which one unit taken on 14.07.09 was condemned within one year of the date of its procurement, the reasons for the same may be explained to audit

(ii) The stock register of Non-Consumable Gyne stock register showed that 5 units of uterus holding forceps were procured by the OT-I vide indent number 02/09 dated 14.07.09 out of which 4 were condemned on 16.08.11 i.e. after 2 years.

It may be clarified to audit whether the above articles were not in guarantee or warranty period, the circumstances under which these were condemned within one to two years may be clarified.

3. Many items were shown as issued by the main medicine store as issued to the OT-I but the stock of these items was not maintained by the OT-I in the absence of which audit is not in a position to verify the authenticity of its consumption.

S.No	Items	Main store's indent No.	OT-I's indent number	Qty
1/20.07.10	Lignolaine HCl Viscous Solu 100 ml.	10340	03/10	10 bottle
2/08.02.11	-----	3182	11/10	10 bottle
3/25.8.10	Inj. Dextrose 5% plastic	1508	05/10	120
4/29.6.10	Inj-Dextrose e Normal Sulmer(DNS)	826	02/10	240
5/07.05.10	Inj Ringer Lactate Plastic Bottles 500ml	1375	01/10	

f

44/c
 97/c
 76
 68

4. Improper maintenance of stock register

The Suture stock register showed a balance of Silk 2.0 as on 18.04.11 was 10 out of which 7 boxes were shown as issue from 18.04.11 to 01.10.11, leaving a balance of 3, but shown as 5 boxes instead of 3

The surgical consumable register showed the balance of Dyna - water. 10kan. as on 22.12.10 page number 75, out of which 10 was shown as issued on 25.12.10 leaving a balance of 70 but shown as 90

The balance of Sharp device container as on 02.06.11 was shown as 200 at page number 171 out of which 150 was shown as issued leaving a balance of 50 but shown as 100

The balance of Brown Mesol 1000 mg. as on 15.06.11 was shown as 100 at page number 117 out of which 15 were shown as issued on 15.06.11 leaving a balance of 85 but shown as 100

Drug register showed a balance of Inj. Votem at page number 349, out of which 65 injection were issued from 30.08.10 to 10.09.10 leaving a balance of 285 but shown as 385

Drug register showed a balance of 261 at page number 314, out of which 10 injection were issued from 07.07.10 leaving a balance of 261 but shown as 267

5. Paging certificate at first page was not given at first page of the register.

6. Date of expiry was not mentioned against each medicine/drugs/injection.

7. Assets, liabilities and articles may be produced to audit

B. Stock Register of ICU

During the test-check of stock register of ICU the following discrepancies were observed :-

1. As per GFR 192(1)(B) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done

2. Improper maintenance of stock register

The surgical consumable register showed a balance of 300 Steril. or glover 7.5 No at page number 1 as on 15.02.11 but shown as issued 300 between 10.02.11 to 16.05.11

The surgical consumable register showed the balance of Cotton Roll as 80 at page number 39, out of which 10 rolls were issued on the same day leaving a balance of 70 but shown as 74

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3. Consumable register showed the balance of 270 of Inj. Rubrom as on 06.06.08, out of which 293 Inj. were shown as issued from 06.06.08 to 11.06.08 leaving a balance of 227 but shown as 224.

Inj. Leetacos showed a balance of 293 as on 06.06.08 at page number 127, out of which 107 Inj were issued on 06.06.08 to 24.07.08 leaving a balance of 120 but shown as 180.

Inj. Trenta mycin showed a balance of 52 as on 26.02.08 at page number 147, out of which 53 injections were issued from 26.02.08 to 22.08.08 leaving a balance of 49 but shown as 52.

Inj. Voveren showed a balance of 101 as on 05.09.09 at page number 284, out of which 05 Inj were issued from 05.09.09 to 08.09.09 leaving a balance of 96 but shown as 90.

Inj. L1 showed a balance of 587 as on 11.02.11 at page number 7, out of which 326 injections were issued from 11.02.11 to 01.03.11 leaving a balance of 261 but shown as 281.

- 4. Date of expiry was not mentioned against each medicine/drug/injection
- 5. List of unserviceable items/articles may be produced to audit

E: Stock Register of Ward Number-III

During the test-check of stock register of Ward Number-III, the following discrepancies were observed:-

- 1. As per GFR 192(1)(2) & (3) the physical verification of fixed assets and consumable should be done at least once a year but it was found that the physical verification of stock has not been done.
- 2. Pugging Certificate is not provided at the first page
- 3. Improper Maintenance of Stock Register

Consumable register showed the balance of 1110 of Inj. Amikacin as on 19.04.10, out of which 13 Inj were shown as issued from on the same day leaving a balance of 1097 but shown as 1098.

Inj. Claxance 0.4 showed a balance of 11 as on 22.01.11 at page number 116, out of which 04 Inj were issued on the same day leaving a balance of 07 but shown as 03.

Inj. Pentaprozol showed a balance of 118 as on 30.03.11 at page number 146, out of which 10 injections were issued from on the same day leaving a balance of 108 but shown as 109.

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Handwritten notes and circled numbers: 74, 74, 64, 68, 95/c

The balance of Foley's cath. No. 14 as on 01.10.10 was 55 at page no. 59, out of which 25 was shown as issued leaving a balance of 30 but shown as 20

The medical stock register showed a balance of Inj. Atropin as on 09.07.10 was 1020 at page number 21 out of which 90 were shown as issued on the same day, leaving a balance of 930 but shown as 970.

Inj. Metrogyl showed a balance of 2441 page number 216, out of which 120 injection were issued from 11.03.11 to 26.03.11 leaving a balance of 124 but shown as 174.

Inj. Perfidgan showed a balance of 71 at page number 227, out of which 21 injection were issued on the same day, leaving a balance of 47 but shown as 57.

ICU stock register showed a balance 214 of Inj. Effocolin as on 30.04.10 at page number 31, out of which 4 injection were issued on the same day, leaving a balance of 210 but shown as 200.

ICU stock register showed a balance 69 of Inj. tazomax 4.5 mg as on 25.08.11 at page number 219, out of which 6 injection were issued on the same day, leaving a balance of 63 but shown as 64.

3. Date of expiry was not mentioned against each medicine drug/injection.

4. List of unserviceable items/articles not produced to audit.

C. Stock Register of Emergency Ward)

During the test-check of stock register of Emergency Ward the following discrepancies were observed :-

- 1. As per CFR 192(1)(2) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done.
- 2. Non consumable register showed the balance of 9 Bed Over Table as on 05.10.11, out of which 4 table shown as issued and 2 condemned on 07.04.2006 & 02.01.2010 leaving a balance of 03 but shown as 4 which may be clarified to audit.
- 3. Date of expiry was not mentioned against each medicine drug/injection.
- 4. List of unserviceable items/articles may be produced to audit

D. Stock Register of Injection Room

During the test-check of stock register of Injection Room the following discrepancies were observed :-

- 1. As per CFR 192(1)(2) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done
- 2. Paging Certificate is not provided at the first page

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56
state (TS) 6/4/13 gylc
470
68/11
63

Inj. Fragamin 5000 units showed a balance of 31 as on 03.01.10 at page number 290, out of which 02 Inj were issued from on the same day leaving a balance of 29 but shown as 27.

- 4. Date of expiry was not mentioned against each medicine/drugs injection.
- 5. List of unserviceable items/articles may be produced to audit.

F. Stock Register of Ward Number-11

During the test-check of stock register of Ward Number-11, the following discrepancies were observed :-

- 1. As per GFR 192(1)(2) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done.
- 2. Paging Certificate is not provided at the first page.
- 3. Drugs Register showed the balance of 454 of Tab. Cefam 250 mg as on 12.10.10, out of which 12 Tab. were shown as issued on the same day leaving a balance of 442 but shown as 432 reasons for showing the less stock may be elucidated to audit.
- 4. Date of expiry was not mentioned against each medicine/drug injection.
- 5. List of unserviceable items/articles not produced to audit.

G. Stock Register of Casualty

During the test-check of stock register of Casualty, the following discrepancies were observed :-

- 1. As per GFR 192(1)(2) & (3) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock has not been done.
- 2. Paging Certificate is not provided at the first page.
- 3. Medical Register showed the balance of 7 Injection of Gentamycin as on 15.06.08 at page number 03, out of which 03 Inj were shown as issued on 16.06.08 leaving a balance of 04 but shown as 05.
- 4. Medical Register showed the balance of 373 Injection of Ciprolex as on 23.02.10, at page number 396 out of which 10 Inj were shown as-issued on the same day leaving a balance of 363 but shown as 366.
- 5. Tab. MPP125 mg showed the balance of 225 as on 06.02.10 at page number 375, out of which 09 Tab. were shown as issued on the same day leaving a balance of 216 but shown as 214.

7

93/c
 72
 62
 3972
 67/c

6. Tab. Norflox showed the balance of 2170 as on 09.04.09 at page number 459 out of which 551 Tab. were shown as issued from 09.04.09 to 23.04.09 leaving a balance of 1619 but shown as 1659
7. Drug Stock Register showed the balance of 100 Injection of cefotaxime as on 29.05.10 at page number 01, out of which 20 inj were shown as issued on the same day leaving a balance of 100 but shown as 96
8. Balance of 383 Injection of Efficorlin as on 13.06.10 at page number 28, out of which 23 inj were shown as issued on the same day leaving a balance of 360 but shown as 260.
9. The balance of 710 Injection of Ampic. as on 17.07.10 at page number 51, out of which 10 inj were shown as issued on the same day leaving a balance of 700 but shown as 790
10. Date of expiry was not mentioned against each medicine/drug/injection.
11. List of unserviceable items/articles was not shown to audit.

14. Stock Register of Emergency OT

During the test-check of stock register of Emergency OT the following discrepancies were observed -

1. As per GFR 192(1)(2) & (3) the physical verification of fixed assets and consumables should be done at least once in a year but it was found that the physical verification of stock was not done during 2010-11.
2. Paging Certificate is not provided at the first page
3. Suture Stock Register No. 3 showed the balance of Silk suture 2.0 as 75 as on 15.02.10 at page number 159, out of which 01 was shown as issued on the same day leaving a balance of 74 but shown as 75
- (i) the balance of 6 4/8 2.0 RB suture as on 13.07.09 at page number 328 out of which 1 suture was shown as issued on the same day leaving a balance of 5, but shown as 6.
4. Suture Stock Register No. 02
 - (i) Vicrol No. 01 showed balance of 36 as on 05.06.09 at page number 09, out of which 02 suture were shown as issued on the same day leaving a balance of 34 but shown as 36
 - (ii) Vicrol No. 01 showed the balance of 32 as on 10.08.09 at page number 11, out of which 16 were shown as issued from 10.08.09 to 16.09.09 leaving a balance of 16 but shown as 12.
 - (iii) Vicrol No. 02 showed the balance of 9 as on 21.07.09 at page number 127 out of which 01 was shown as issued on 25.07.09 leaving a balance of 8 but shown as 07

P

54
54
71
92/c
66/c
60

5. Injection Stock Register

- (i) No Physical verification of stock after 20.04.10
- (ii) No paging certificate was given at first page of the register
- (iii) Inj. Bupivacaine Heavy :- Balance of 278 Injection shown as on 12.06.09, out of which 15 Inj were shown as issued on the same day, leaving a balance of 263 but shown as 253.
- (iv) Inj. Deadron :- The balance of 52 Injection was shown as on 20.05.09 at page number 61, out of which 30 Inj were shown as issued from 20.05.09 to 29.08.09 leaving a balance of 22 but shown as 24.
- (v) Inj. Neostigmine :- The balance of 59 Injection was shown as on 12.03.10 at page number 292, out of which 10 Inj were shown as issued from 12.03.10 to 15.03.10 leaving a balance of 49 but shown as 54.

The above discrepancies in stock of 2009-10 create a question at the authenticity of the physical verification of stock which may be clarified to audit

6. Medicine Stock Register

- (i) No Physical verification of stock was made
- (ii) No paging certificate was given at first page of the stock register
- (iii) Inj. Medazolam :- The balance of 124 Injection was shown as on 01.09.10 at page number 35 out of which 3 Inj were shown as issued on the same day leaving a balance of 121 but shown as 127
- (iv) Inj. Effortine :- The balance of 145 Injection was shown as on 18.09.10 at page number 321, out of which 03 Inj were shown as issued on the same day leaving a balance of 142 but shown as 143.

- 17 Date of expiry was not mentioned against each medicine drug's Injection.
- 18 List of unserviceable items/articles was not shown to audit.

I. Stock Register of Paeds Ward

During the test-check of stock register of Paeds Ward the following discrepancies were observed which may be clarified to audit:-

1 Drug Stock Register shows the following discrepancies

- a) As per GFR 112111, (c) the physical verification of fixed assets and consumable should be done at least once in a year but it was found that the physical verification of stock was not done during the audit period
- b) Paging Certificate is not provided at the first page
- c) Irregular maintenance of stock register.

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32
 37/0
 65/c 59/c
 (70) (70) a/c
 (60)

Medicine/Injection	Balance as on	Balance	Issued on	Issued Qty	Page number	Balance shown	Balance would have been
in	12.02.10	223	13.02.10	1	23		218
Ampicillin 200mg	21.09.10	226	21.09.10		68		521
Ambion 2.0mg	13.10.10	229	13.10.10		2-1		160
in	13.09.10	234	13.09.10	3	239	230	221
Ethacryn 100mg	10.10.10	262	10.10.10		278	240	221
in Fortum 1g	07.09.10	1070	07.09.10	2	354	60	780
in			11.09.10				

2. Consumable drug stock register

Medicine/Injection	Balance as on	Balance	Issued on	Issued Qty	Page number	Balance shown	Balance would have been
in	05.02.09	699	03.06.09	5	112	695	699
in	06.12.09	272	06.12.09	2	251	271	272
in	13.05.10	267	13.5.10		410	260	267
in	30.06.09	410	30.06.09		167	390	400

The non consumable stock register shows that no physical verification was done after 15.04.10 nor the paging certificate was given at first page of the register. Entry of Stock of same injection i.e. inj Ethacryn 100mg is being maintained in two separate register i.e. drug stock register and consumable stock register also need to be clarified.

04 Date of expiry was not mentioned against the medicine drug injection. 05 List of unserviceable items/articles was not shown to audit.

HARGOVIND SINGH
 LAO

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AUDIT REPORT OF SANJAY GANDHI MEMORIAL HOSPITAL, MANGOLPURI, DELHI FOR THE YEAR-2011-13

Part - II Current Audit Report

Para No. 1 (MEMO No.12 dated 18/3/2014)
(MEMO. NO.14, dated :- 20/3/2014.

Subject Income Tax recovery Rs.32913/-for the financial year 2012-13.

During the test check of the Income tax record provided by the Department, proof of the saving are not found attached in the following instances and as such recovery is as under-

Sudama-Roy, LDC

	TDS as per calculation sheet Amount(Rs.)	Revised Calculation Amount Rs.	Remarks
Gross Salary	280126	280126	
Less TA	9600	9600	
Gross total income	270526	270526	
Less Saving Chapter VI A u/s 80 C	75600	15600	-Tuition Fees of Rs.60000 not attached
The Medical Insurance (80-D)	1500	1500	
Total Taxable Income	194926	253426	
UptoRs. 2,00,000 NIL	0	0	
Rs. 2,00,001 to 500000 10%	0	5343	
Rs.500001 to 800000 20%	0	0	
Total Income Tax	0	5343	
Add Cess 3%	0	160	
TOTAL INCOME TAX	0	5503	
TAX DEDUCTED	0	0	
RECOVERY	0	5503	

Smt. Ruchika Khanna, Lab.Tech.

	TDS as per calculation sheet Amount Rs.	Revised Calculation Amount Rs.	Remarks
Gross Salary	403468	403468	
Less TA	9600	9600	
HRA	42865	Xx	
Uniform Allowance	625	625	
	53090	10225	
Gross total income	350378	393243	
Less Saving Chapter VI A u/s 80 C	100000	36360	-Rent Receipt Rs.72000/- -LIC-Rs.26264 -Tuition Fees-41220 Not attached

Para-17
Para-19
Case No 214

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59
P.14

14

0/15

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58
 24/10
 631-
 89/c

The Medical Insurance (80-D)	1500	1500
Total Taxable Income	248880	355383
Upto Rs 2,00,000 NIL		00
Rs 2,00,001 to 500000 10%	4888	15538
Rs 500001 to 800000/- 20%	Xx	00
Total Income Tax	4888	15538
Add Cess 3%	147	466
TOTAL INCOME TAX	5035	16004
TAX DEDUCTED	6695	6695
RECOVERY	-1660	8309

58

Smt. Guman Lata, Staff Nurse.

	TDS as per calculation sheet Amount Rs.	Revised Calculation Amount Rs.	
Gross Salary		514276	
Less TA	9600	9600	-Rent Receipt not attached Rs. 78000
HRA	42047	Xx	
Washing Allowance	4500	4500	
Uniform Allowance	7500	7500	
Gross total income	63647	21800	
Less Saving Chapter VI A u/s 80 C	450629	492576	
	66360	360	LIC Rs 5000 - PPF Rs 60000 not attached

015

The Medical Insurance (80-D)	3800	3900
Total Taxable Income	380370	488416
Upto Rs. 2,00,000 NIL	00	0
Rs. 2,00,001 to 500000 10%	18037	28842
Rs. 500001 to 800000/- 20%	00	0
Total Income Tax	18037	28842
Add Cess 3%	541	865
TOTAL INCOME TAX	18578	29707
TAX DEDUCTED	19196	19196
RECOVERY	618	10511

Sh. Rajesh Kumar, Peon

	TDS as per calculation sheet Amount Rs.	Revised Calculation Amount Rs.	
Gross Salary		355124	
Less TA	9600	9600	-Rent receipt of Rs. 72000
HRA	40925	Xx	
Washing Allowance	2556	2556	
Uniform Allowance	3120	3120	not attached
Gross total income	50202	15278	
Less Saving Chapter VI A u/s 80 C	298922	339848	
	100000	72300	LIC of Rs. 30,000
The Medical Insurance (80-D)	1500	1500	
Total Taxable Income	167420	265888	

Source

24/10

to 14
24/11/11
81/c
(66)
87/c
(66)

Months	Transport Allowance paid Rs
August, 2011	2528
September, 2011	2528
October, 2011	2528
November, 2011	2528
December, 2011	2528
Total	12640

56

An amount of Rs 12640/- may be recovered from the concerned official after due verification under intimation to audit. Similar cases also be reviewed

Para-19
Page No. 3
(MEMO. NO.5, DATED :- 12/3/2014)

P-15

4897-15

Subject: Procurement of Surgical Items for the year 2011-113

The scrutiny of the purchase files it is found that the Surgical items procured through open tender RC of the other Govt Hospital instead of open tender rates which should be floated by the Department itself. few instances are as under -

File No. F.1(915)/Pur/SGMH/11

S.No	Name of Items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department, Rs	
1	Disposable Tip Non bladed Trocar System 12 mm	SDDAMSC	30-9-2011	12,16,000	2/n
2	Direct Drive Grasper	-do-	30-9-2011	1,87,500	2/n
3	Disposable laproscopic Scissor with Dual Cutting edge 5mmx35cm	-do-	30-9-2011	2,08,250	2/n
4	Hasan Trocar	-do-	30-9-2011	1,25,500	2/n

File No. F.1(909-III)/Pur/SGMH/11

S.No	Name of Items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department Rs	
1	Sterilization Container Size 50x28x13.5cm.	Guru TegBahadur Hospital	31/8/2011	6,68,000	6/n
2	Sterilization container size 28.5x28x13.5cm	Guru TegBahadur Hospital	31/8/2011	4,71,000	6/n

File No. F.1 (M)/PUR/SGMH/2011

S.No	Name of Items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department, Rs	
1	Monitor Recorder (DEFIB)	DDUH	31/7/2012	9,60,000	N/14
2	Ultra Sign Monitor	SDDAMSC	31/10/2011	7,03,500	N/17 Stock entry made in M&S

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File No. F.1(943)/Pur/SGMH/2011

S.No.	Name of items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned Rs.	
1	Bone Graft substitute Putty 1 cc(TS No.7091)	DDUH	31/7/2011	5,62,500	4/n
2	Bone Graft substitute Putty 1 cc(TS No.7091)	DDUH	31/7/2011	8,00,000	4/n

4/2/11 (6) 28/2 (65) 88/c
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F.1(909-1)PUR/SGMH/11

S.No.	Name of items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department Rs.	
1	Pneumatic DVT	LNJP	31.01.2012	288900	1/n
2	DVT Stocking Sleeves SCD Express sleeve thigh Length	LNJP	31.01.2012	182250	1/n
3	DVT Stocking Sleeves SCD Express sleeves foot cuff	LNJP	31.01.2012	49500	1/n
4	Decontamination cart	SDDAMSC	31/7/2011	490000	1/n

F.1(996)PUR/SGMH/2011

S.No.	Name of items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department Rs.	
1	Disposal Endometrial Cell Sampler	BM Hospital	30-9-2011	630000	6/n
2	Biopsy Punchers	BM Hospital	30-9-2011	40000	6/n
3	BERA	Dr. HAS	9/8/2011	485000	9/n

F.1(907)PUR/SGMH/2011

S.No.	Name of items	Name of Hospital whose RC rate taken	Rate valid upto	Amount Sanctioned By department Rs.	
1	Protective IV Catheter with safety System-14-G to 22G	GTB Hospital	31/8/2011	864000	1/n
2	Protective IV Catheter with safety System-14-G to 22G	GTB Hospital	31/8/2011	288000	1/n

The surgical items procured from firms as per open tender rates of the other Govt Hospital with term and conditions of that hospital but conditions not followed by the department i.e. in r/o guarantee/warranty, security deposit etc. As such procurement (may be made as per GFR 150,151) & such practice of procurement may be avoided. Purchase as above may be regularized from the competent authority in the instance case

7

Report-16
2014-15

(Current Audit report)
2012-13 to 2014-15
PART II

591
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Para No. 01 (Ref. Audit Memo No. 2 dated 15/07/2015 & Audit Memo No. 16 dated 23/07/2015)
Sub: Recoveries in respect of employees working in SGM hospital.

(A) Excess payment of transport allowance and Hospital Patient Care Allowance amounting to Rs. 56784/-.

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P-16

As per rules, Transport allowance and Hospital Patient Care Allowance are not admissible to the employees who are on leave for full calendar month. During scrutiny of PBR and other relevant records, it has been noticed that following officials were on leave for more than one month and were paid transport allowance and hospital patient care allowance resulting in excess payment of Rs.36368/- to these officials which is irregular as detailed below:

S.No.	Name of the official and designation	Period of leave	Transport allowance paid	Hospital patient care allowance paid	Total recovery to be made
1.	Sh. Laxman Singh, OT Tech.	26.12.2012 to 19.03.2013	2880x2=5760	1400x2=2800	8560
2.	Ms. Pooja Sharma, Staff Nurse	23.01.2013 to 05.03.2013	2880	-	2880
3.	Ms. Nisha Chillar, Staff Nurse	23.09.2013 to 04.11.2013	3040	-	3040
4.	Sh. Pawan Kumar, Thakur, DT Asstt.	06.02.2013 to 06.08.2013	2880x4=11520 3040x1=3040	1400x5=7000	5920 (out of 21560 recovered Rs. 15640 and balance of Rs. 5920/- O/s)
5.	Smt. Shallender Kaur, S.N.	10.01.2013 to 03.03.2013	2880x1=2880	-	128 (out of 2880 recovered Rs. 2752 and balance of Rs. 128/- O/s)
7.	Ms. Suman Lata, S.N.	16.01.13 to 15.07.13	2880x5=14400	-	384 (out of Rs. 14400 recovered 14016 and balance of Rs. 384 O/s)
8.	Ms. Rosy, S.N.	14.09.14 to 12.03.15	3312x2=6624 (for the m/o oct. Nov., 14)	-	6624
9.	Ms. Gayatri, S.N.	28.12.14 to 25.06.15	3312x1=3312 (for the m/o jan., 15)	-	3312
10.	Ms. Aarti Anand, S.N.	05.03.14 to 31.08.14	3200x1=3200 (for the m/o Apr., 14)	-	3200
11.	Ms. Sanju Yadav, S.N.	29.08.14 to 24.02.15	3312x1=3312 (for the m/o Sep. 14)	-	3312
12.	Ms. Preeti, S.N.	10.07.14 to 05.01.15	3312x1=3312	-	3312
13.	Ms. Kavita Ranga, S.N.	25.02.15 to 23.08.15	3200x4=12800 3312x1=3312	-	16112
Total					56784/-

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Sanjal Singh
Audit Team 19

P. Dhar

Other similar cases if any, may also be reviewed at your own level. Hence, the above said amount of Rs. 56784/- may be recovered from the concerned officer/official and intimated to the audit after due verification.

Handwritten notes: 56784, 5812, 4512, 63, 24/12

(B) Excess payment of pay and allowances during extra ordinary leave period amounting to Rs. 35953/- (Ref. Audit Memo No. 10 dated 17/07/2015)

During scrutiny of Service Book, PBR and other related records, the following officials were on extra ordinary leave but for the EOL period, they have been paid full pay and allowances, whereas they are entitled only for HRA for the leave period. In these cases, the following pay & allowances may be recovered from the official as detailed below:

Name and designation	Extra ordinary leave period	Gross salary without HRA	Recovery to be made for the EOL period
Smt. Nisha Chillar, S.N.	05.11.13 to 07.11.13 (3 days)	44730	4473
Smt. Indu Saini, S.N.	12.08.13 to 30.08.13 (19 days)	48254	28249
	25.10.14 to 26.10.14 (2 days)	48531	3131
Total			35953

TOTAL RECOVERY RS. 35953/-

Hence, the calculated amount of Rs.35953/- may be recovered from the concerned official and deposited into Government account under relevant salary head under Intimation to the audit.

(C) Recovery of Income Tax amounting to Rs. 202403/- (Ref. Audit Memo No. 12 dated 16/07/2015 & Audit Memo No. 17 dated 23/07/2015)

(i) During the test check Income Tax calculation along with Form 16 as well as PBR in respect of the officials working in the hospital for the year 2013-14, it has been observed that deduction in Income Tax under 24(b) and under section 80 C have been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence since this rebate is allowed only for the self occupied property i.e. house property which is owned and in occupation of the employee for his own residence as per section 23(2), such rebate can be allowed where the house property is fully occupied throughout the year by the owner for his own residence. As per relevant rules on the subject, in the case of self occupied property only interest on borrowed capital can be set off against income. Therefore, deduction allowed on interest on HBA, was irregular. A few cases are produced below:

1. Smt. Ranjana Kumari, Staff Nurse : She has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. 91, Pkt.-20 Block-E Sec-3 Rohini New Delhi whereas as per office records, he was residing in LIG Flat No. 65 Pkt.-5 Sec-2 Rohini New Delhi. So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of income tax to be recovered is given as under:

Financial year 2013-14

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18% 57% (52)

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	714284	714284
Less Transport allowance	9600	9600
Less Interest on HBA	115904	-
Less washing allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	576780	692684
Deduction u/s 80 C	100000	78929
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	709	709
Deduction u/s 80 G	50000	50000
Total Income	422170	638075
Tax on total Income	20217	57615
Education cess	607	1728
Tax payable	20824	59343
Less TDS	20823	20823
Tax recoverable	1	38520

2. Sh. Sunil Kumar, Sr. Radiographer : He has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. 89, GF Block-E Pkt-2 Sector 16 Rohini New Delhi whereas as per office records, he was residing in H.No. 80 SFS Flats Golden Jubilee Flat, Sec-11 Rohini New Delhi. So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of Income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	561908	561908
Less Transport allowance	9600	9600
Less Interest on HBA	150000	-
Less washing allowance	--	-
Less Uniform allowance	965	965
Income chargeable under the head of salaries	398787	748787
Deduction u/s 80 C	100000	100000
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	592	592
Deduction u/s 80 U	--	-
Total Income	294300	444295
Tax on total income	7430	22430
Education cess	223	673
Tax payable	7653	23103
Less TDS	9270	9270
Tax recoverable	-1617	13833

Financial year 2014-15

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Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	655856	655856
Less Transport allowance	9600	9600
Less Interest on HBA	100000	-
Less washing allowance	2556	2556
Less Uniform allowance	996	996
Income chargeable under the head of salaries	542704	642704
Deduction u/s 80 C	150000	150000
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	--	--
Deduction u/s 80 U	--	--
Total Income	388800	488804
Tax on total income	11880	21880
Education cess	356	656
Tax payable	12236	22536
Less TDS	12237	12237
Tax recoverable	-1	10299

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 56/c (51)
 8/c

3. Smt. Pooja Sharma, S.N. : She has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. LG Flat No. F3 FF Nyay Khand-I Indrapuram Ghazlabad whereas as per office records, she was residing in rented accommodation Flat No. 359 Pocket 5 Sector 2 Rohini but as per service record her address is H.No. C-32 Budh Vihar New Delhi. So rebate allowed to her on account of Interest on HBA was irregular since this rebate is allowed for the self occupied property and HRA rebate allowed for rented accommodation is also irregular. Details of Income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	719154	719154
Less Transport allowance	9600	9600
Less Interest on HBA	106851	--
Less HRA rebate	42832	--
Less washing allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	547871	697554
Deduction u/s 80 C	100000	100000
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	681	681
Deduction u/s 80 CCD(2)	47168	47168
Total Income	396120	545805
Tax on total Income	17612	39161
Education cess	528	1175
Tax payable	18140	40336
Less TDS	20250	20250
Tax recoverable	2110	20086

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4. Smt. Sunita Peter, S.N. : She has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. 227, FF Pkt. GH-4 Sector-28 Rohini New Delhi whereas as per office records, he was residing in I-2/202 Block 1 Pkt.-2 Sec.16 Rohini New Delhi. So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	661480	661480
Less Transport allowance	9600	9600
Less Interest on HBA	124501	--
Less washing allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	515379	689888
Deduction u/s 80 C	100000	84240
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	681	681
Deduction u/s 80 U	--	--
Total Income	410800	551059
Tax on total Income	19080	40222
Education cess	572	2206
Tax payable	19652	41428
Less TDS	36627	36627
Tax recoverable	-16975	4791

5. Dr. Sudhir Ranga, CMO : He has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. 5th floor, Ansal, Sunshine County Tower 5, Kundli, Sonapat whereas as per office records, he was residing in 210 Krishna Apartment Plot-13 Sec-9 Dwarka New Delhi. So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	1023080	1023080
Less Transport allowance	9600	9600
Less Interest on HBA	150000	--
Less annual allowance	9000	9000
Less Uniform allowance	--	--
Income chargeable under the head of salaries	854480	1004480
Deduction u/s 80 C	46205	--
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	1140	1140
Deduction u/s 80 U	--	--
Total Income	803240	999440
Tax on total Income	90648	129888
Education cess	2719	3897
Tax payable	93367	133785
Less TDS	93367	93367

Tax recoverable	nil	40418
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6. Sh. Dinesh Kumar, S.N. : He has been allowed a deduction on account of Interest on borrowed capital. The Housing loan has been taken for the property No. Flat No. 84-LIG Pkt.13 DDA Rohini Sector 22 Rohini, New Delhi whereas as per office records, he was residing in the H.No. B-00/78 Amarpall Sector-1 Rohini. So rebate allowed to him on account of Interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of Income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	734191	734191
Less Transport allowance	9600	9600
Less Interest on HBA	150000	-
Less annual allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	562591	712591
Deduction u/s 80 C	100000	100000
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	662	662
Deduction u/s 80CCD(2)	45782	45782
Total Income	412250	562248
Tax on total income	19225	42450
Education cess	577	1273
Tax payable	19802	43723
Less TDS	22454	22454
Tax recoverable	-2652	21269

7. Smt. Bindu M.R. , S.N. : She has been allowed a deduction on account of Interest on borrowed capital. The Housing loan has been taken for the property, address is not shown in the certificate issued by bank whereas as per office records, she was residing in Q.No. 48, SGM Hospital Delhi. So rebate allowed to her on account of Interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of Income tax to be recovered is given as under:

Financial year 2014-15

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	670526	670526
Less Transport allowance	9600	9600
Less Interest on HBA	143196	--
Less annual allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	505730	648926
Deduction u/s 80 C	150000	24360
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	--	--
Deduction u/s 80CCD(2)	--	--
Total Income	351830	620666
Tax on total income	8183	49133
Education cess	245	1474

Tax payable	8428	50607
Less TDS	11536	11536
Tax recoverable	-3108	39071

8. Smt. Joolle Garg, S.N. : She has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property, address is not shown in the certificate issued by bank whereas as per office records, she was residing in Q.No. 45, SGM Hospital Delhi. So rebate allowed to her on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of Income tax to be recovered is given as under:

Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	641354	641354
Less Transport allowance	9600	9600
Less Interest on HBA	51235	--
Less washing allowance	4500	4500
Less Uniform allowance	7500	7500
Income chargeable under the head of salaries	568519	619754
Deduction u/s 80 C	99756	91633
Deduction u/s 80 D	3900	3900
Deduction u/s 80 G	661	661
Deduction u/s 80CCD(2)	45782	45782
Total income	418420	517778
Tax on total Income	19842	33556
Education cess	595	1007
Tax payable	20437	34563
Less TDS	20447	20447
Tax recoverable	-10	14116

Other similar cases may also be reviewed at your own level. Hence, the above said amount of Rs. 202403/- may be recovered from the concerned officers/officials at s.no: 1 to 4 and deposited into Govt. account under intimation to the audit.

(ii). During the test check of Income Tax calculation along with Form 16 as well as PBR in respect of 1) Smt. Indu Saini, Staff Nurse, 2) Sh. Shiv Ram, Staff Nurse, 3) Smt. Sushma Rani, Staff Nurse 4) Smt. Aleyamma Kurian, Lab. Tech., 5) Dr. Mukesh Yadav, Specialist, 6) Sh. Sajjan Kumar, Staff Nurse and 7) Smt. Sushma Thakran, Nursing Sister working in this hospital for the year 2013-14 and 2014-15, it has been observed that deduction in Income Tax under 24(b) and under section 80 C have been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence, moreover the address of the property is not visible in the certificate issued by the bank. As per relevant rules on the subject, in the case of self occupied property only interest on borrowed capital can be set off against income.

Hence, in above cases, it is advised that it may be ascertained whether the property for which rebate for interest on HBA is self occupied or not. If not, income tax may be recalculated and recovery may be made under intimation to the audit.

X. v / P

Para No. 03

Para-19

PARANO

P-17

(Ref. Audit Memo No. 5 dated 16/07/2015)

(56)

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Subject: Avoidable payment of Rs. 3639377.70 due to non availing of rebate on water bills.

As per Delhi Jal Board New Water Tariff dated 16.12.2009 effective from 01.01.2010, there is a provision of 15% rebate on the total monthly bill, if the Govt. Department/Offices adopt the water harvesting and/or waste recycles measures. A certificate of adopting measures for water harvesting and/or recycling of waste water is also required to be submitted to the DJB for claiming 15% rebate. The DJB has further reiterated the same vide letter dated 25/02/2011 addressed to the Secretary (H & FW)-Department of GNCT of Delhi.

Further, the Principal Secretary (H&FW) vide letter dated 30/03/2010, addressed to all medical superintendents of hospitals, has also desired that the hospitals should take advantage of 15% rebate by establishing water harvesting system.

During scrutiny of records of SGM hospital revealed that hospital has installed water harvesting and recycling of waste water in their premises by incurring an expenditure of Rs. 19978449/-. But the hospital did not avail the benefit of said rebate even after installation of water harvesting and/or recycling of waste water. The hospital continued to pay the water charges without availing the said rebate.

Hence, non-availing of 15% rebate has resulted in an excess payment of Rs. 3639377.00 to DJB during the period June, 13 to March, 15 as detailed below:

Sl.No.	Bill date	Water charges paid	Excess payment made on account of 15% rebate on total water bill
1	08.06.13 to 19.07.13	1651548	247731.45
2	19.07.13 to 25.01.14	8944085	1341612.75
3	25.01.14 to 10.03.14	569392	85408.80
4	10.03.14 to 24.03.14	839423	125913.45
5	24.03.14 to 29.04.14	2158457	323768.55
6	30.04.14 to 30.05.14	1858648	278797.20
7	31.05.14 to 01.07.14	1818652	287797.80
8	02.07.14 to 04.08.14	2038449	305767.35
9	CB-1148/12.12.2014	2237217	335582.55
10	CB-1270/14.01.2015	2046652	306997.80
Total		24262518	3639377.70

The hospital stated in its reply that they had requested for the above said rebate to the DJB authority including Director (Revenue), Chief Engineer etc. but the reply from DJB has not been received till date.

Hence, steps may be taken to adjust the excess payment of Rs. 3639377.70/- made to DJB due to non-availing of rebate on water bill.

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[Signature]

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Para No. 04

(Ref. Audit Memo No. 6 dated 16/07/2015)

Sub: Short deduction of TDS under section 194 J amounting to Rs.14401/-.

As per section 194J of the Income Tax Act, TDS is to be deducted @ 10 % on any amount paid to any resident as fees for professional services or technical services or royalty. No TDS is deducted under section 194J if the amount paid or likely to be paid during the financial year does not exceed Rs. 30,000/-.

During scrutiny of records of the Sanjay Gandhi Memorial Government Hospital revealed that the hospital deducted TDS only as 2 % from professionals as detailed below:

Bill No. /Date	Name of firm	Amount paid	TDS-due	TDS deducted	Balance recovery to be made
CB-878/09.10.13	Bindiya Savara.	57630	5763	1153	4610
CB-1603/24.03.14	Harvinder Oberio	6500	650	130	520
CB-1746/30.03.14	Mrnalini Sen Gupta	8060	806	--	806
CB-897/15.10.14	Ms. Zubeda Begum	5900	590	--	590
	Ms. Ritika Chawla	9250	925	--	925
CB-987/08.11.14	-do-	87520	8752	1802	6950
Total					14401

Hence, an amount of Rs. 14401/- may be recovered from the concerned firm and deposited into government account under intimation to the audit. Other similar cases, if any, may be reviewed at your own level.

(12)

Para No. 05

Resam-19

(21)

P-19

[Ref. Audit Memo No. 11 dated 21/07/2015]

(54)

(54)

78/c

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Sub: Re-fixation of pay in respect of common category of Pharmacist-Fast track committee recommendation.

As per clarifications issued by H&FW Department vide its letter No.F.6/30/TRC/H&FW/2010/9425-65 dated 20.09.13, every financial up gradation including non-functional grades granted to have to be treated as an offset against one financial up gradation under the MACP Scheme in terms of the provisions contained vide Para 8.1 of Annexure-I of the MACPS dated 19.05.2009. Accordingly, Pharmacists with entry grade pay of Rs. 2800/- in PB-I and in receipt of NF grade in the Grade Pay of Rs. 4200/- on completion of 2 years of service, is eligible for 2nd and 3rd financial up gradation under MACPs in the Grade Pay of Rs. 4500/- and Rs. 4800/- only.

During the scrutiny of service books, pay fixation/grant of MACP in respect of the pharmacists, it is found that pay has not been revised as per above clarification even already pointed out in the previous Audit Report for the period 2011-13 vide Para No. 4.

The hospital has stated in its reply that they have re-fixed the pay of 2 pharmacists and refixation of pay of the rest of the pharmacists would be completed in due course.

Hence, the pay of the rest of the pharmacists may be re-fixed the in light of the above said clarification and recovery be made from the concerned officials and compliance be shown to the next audit.

(19)

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[Signature]

Para No. 26
Para No. 06

Page No. 20

P-20

(53)
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75/c

(Ref. Audit Memo No. 15 dated 22/07/2015)

Sub: Non-deduction of TDS Advertisement Bills amounting to Rs. 7,039.

After the scrutiny of the vouchers during the audit period, it has been observed that TDS on advertisement under Section 194C (2) of the Income Tax Act has not been deducted in the following bills:

S. No.	Name of the firm	Cash Voucher No. & Date	Amount of the Bill (Rs.)	Income Tax Deducted	Income Tax to be deducted at the rate of 2% (Rs.)	Difference to be recovered (Rs.)
1.	M/s. HLL Life care Ltd.	CB-1644/31.03.15	3,51,930.00	Nil	7039	7039
TOTAL						7039

The amount of Rs.7039/- may be recovered from the concerned agency and deposited in Govt. Account under intimation to audit. Other similar cases may also be reviewed at your own level and recovery, if any, may be recovered under intimation to audit.

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[Signature]

Para No-07

(Ref. Audit Memo No. 23 dated 28/07/2015)

Sub. Recovery of Value Added Tax amounting to Rs. 315052/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract.

The liability for payment of tax vests on the contractor/ operator but the contractee is supposed to deduct TDS while making payment to contractor. In this connection, the rate of TDS is 4% uniformly.

While test scrutiny of the bills/ vouchers it has been found that in following cases the VAT-TDS has not been deducted by the department

Sl.No	Name of the company	Bill no & date	Total amount of the bill (Rs)	4% VAT (Rs)
01	M/s. Shivalik House keeping services	CB-517/01.08.14	663660/-	26546/-
02	M/s. Cardiotrace Elect.	CB-720/10.09.14	23708/-	948/-
03	M/s. Gravity Healthcare	CB-721/10.09.14	52944/-	2118/-
04	M/s. Prognosys Medical system pvt.Ltd.	CB-750/16.09.14	24663/-	987/-
05	M/s. Shivalik House keeping services	CB-801/29.09.14	3403898/-	136156/-
07	GTI Infotel	CB-802/30.09.14	789098/-	31564/-
08	Universal Motors	CB-938/22.10.14	29835/-	1193/-
09	Intelligent communication	CB-1069/24.11.14	434848/-	17394/-
10	M/s.Anurag Engineers Laundry services	CB-1071/24.11.14	75431/-	3017/-
11	Rajeev Motors	CB-1147/12.12.14	29321/-	1173/-
12	M/s. Shivalik House keeping services	CB-1172/22.12.2014	817500/-	32700/-
13	Krishna Sales Corpn.	CB-1220/02.01.15	115700/-	4628/-
14	M/s. Shivalik House keeping services	CB-1287/19.01.15	814000/-	32560/-
15	M/s.Anurag Engineers Laundry services	CB-1719/29.03.14	251421/-	10057/-
16	M/s.Anurag Engineers Laundry services	CB-676/01.09.14	169828/-	6793/-
17	M/s.Anurag Engineers Laundry services	CB-1071/24.11.14	75431/-	3017/-

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18	M/s. Anurag Engineers Laundry services	CB-1485/17.03.15	105031/-	4201/-
	Total		7876317/-	315052/-

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The VAT(TDS) amounting to Rs. 315052/- may be recovered from the contractor/supplier and deposit in Govt. account, and other such type of the cases may be scrutinized at hospital level and recovery be made under intimation to the audit.

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Para-27

**PART - II
CURRENT AUDIT REPORT
(01.04.2015 to 31.03.2017)**

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49/c 24/49
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PARA No. 01
(Ref. Record Memo (A) Annexure certificate No. 13)
Sub:- Payment made against abolished posts.

As per sanctioned post and vacancy statement provided by the Hospital, three posts namely Telephone Operator (1), Plumber (1) and Dresser (1) had been abolished w.e.f. 26/08/2014. The hospital has been continuously showing officials posted against these posts and making payments from 26.8.14 to 31.3.2017 for Rs.364734/- to them by adjusting the vacancy in other posts which is highly irregular. Details of payment is attached as Annexure-IV.

The HOO is to immediately stop making payment against the said abolished posts and get the payment for Rs.3647147/- made so far against the said abolished posts since 26/08/2014, regularized from Competent Authority i.e. Hon'ble L.G.

Audit
49/c 24/49

PARA No.02
(Ref. Memo No. 03)
Sub:- Recovery of festival advance payment of Rs.4500/-

During test checking of PBR and LPC issued, it is observed that festival advance of Rs.4500/- was paid to Shri Raj Dev, NO by the Hospital vide bill No.783 dated 4.11.2015 and recovery was required to be effected w.e.f. December, 2015. In the meanwhile, Shri Raj Dev was transferred to Luk Nayak Hospital and LPC was issued without showing the amount of Festival advance in the LPC to be recovered.

Hospital authority be recovered Rs.4500/- from Shri Raj Dev, NO and intimate the audit with documentary proof accordingly.

Audit
49/c 24/49

PARA NO. 03
(Ref. Memo No. 04)
Sub:- Avoidable payment due to non availing of rebate on water bills.

As per Delhi Jal Board New Water Tariff dated 16.12.2009 effective from 1.1.2010, there is a provision of 15% rebate on the total monthly bill, if a Govt. Department/offices adopt the water harvesting and/ or waste recycles measures. A certificate of adopting measures for water harvesting and/or recycling of waste water is also required to be submitted to the DJB claiming 15% rebate. The DJB has further reiterated the same vide letter dated 25.2.2011 addressed to the Secretary(H&FW), Department of GNCT of Delhi.

Further, the Principal Secretary(H&FW) vide letter dated 30.03.2010, addressed to all medical superintendents of hospitals, has also desired that the hospitals should take advantage of 15% rebate by establishing water harvesting system.

During scrutiny of record of SGM Hospital it was revealed that the hospital has installed water harvesting and recycling of waste water in their premises by incurring expenditure of Rs.19978449/-. But the hospital did not avail the benefit of said rebate i.e. Rs. 52,97,028/- (Rs. 27,00,279/- in 2015-16 & Rs. 25,96,749/- in 2016-17) even after installation of water harvesting and/or recycling of waste water. The hospital continued to pay the water charges without availing the said rebate as per details given below:-

2016
2017

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7/11/16 (48) 3/16 (40) 40

Sr.No.	Month & Year	Amount of bill paid (in Rs.)	Rebate @15% due but not claimed	Sr.No.	Month & Year	Amount of bill paid (in Rs.)	Rebate @15% due but not claimed
1	Apr-15	1462259	219339	13	Apr-16	1474882	221232
2	May-15	1503406	225511	14	May-16	1656120	248418
3	Jun-15	1422467	213370	15	Jun-16	1142585	171388
4	Jul-15	1513675	227051	16	Jul-16	2114097	317115
5	Aug-15	1818882	272832	17	Aug-16	1602768	240415
6	Sep-15	1333610	200042	18	Sep-16	1406060	210909
7	Oct-15	1534730	230210	19	Oct-16	1626215	243932
8	Nov-15	1270980	190647	20	Nov-16	1338301	200745
9	Dec-15	1648454	247268	21	Dec-16	1495949	224392
10	Jan-16	1568413	235262	22	Jan-17	472190	70829
11	Feb-16	1327592	199139	23	Feb-17	1607165	241165
12	Mar-16	1497387	224608	24	Mar-17	1374724	206209
Total (2015-16)		18001855	2700272	Total (2016-17)		17311856	2698749

Recovery details	
2015-16	27,00,272
2016-17	26,98,749
Total Recovery	52,97,028

The said matter had already been raised by the last audit party of Govt. of NCT of Delhi but still the payments were made to Delhi Jal Board without deducting the rebate of 15% regularly.

The HQ/ADD is to adjust Rs. 52,97,028/- (amount of rebate not availed earlier) from future bills of Delhi Jal Board and submit documentary proof of adjustment of the said amount to Audit Department accordingly.

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PARA No. 04
(Ref: Memo No.09 & 12)

Sub: Short deduction of UTEGIS contribution amounting to Rs. 32105/-

During test checking of PBRs, it has been observed that UTEGIS subscription in the following cases has been short deducted as per details given below:-

Sr No	Name & Designation	Period	Rate (Due) (Rs.)	Rate (Actual) (Rs.)	Diff. (Rs.)	Amount Recovery (Rs.)	Remarks
1	Dr. Sunita Saba Kanwar, Spl.(Group-A)	03/15	120/-	15/-	105/-	105/-	(No change in Grade Pay and Group in 2014-15)
2	Dr. Anju Bhatia (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120)=2280/- (05x60)=300/- Total (2580/-)	-do-
3	Dr. Aseem Taneja (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120)= 2280/- (05x60)=300/- Total (2580/-)	-do-
4	Dr. Dirpreet Sahani (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120) 2280/- (05x60)=300/- Total (2580/-)	-do-
5	Dr. Mukesh Yadav (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120) 2280/- (05x60)=300/- Total (2580/-)	-do-
6	Dr. Rajesh Kumar (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120) 2280/- (05x60)=300/- Total (2580/-)	-do-
7	Dr. Vijay Mohan Aggarwal (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/- 120/-	Nil 60/-	120/- 60/-	(19x120) 2280/- (05x60)=300/- Total (2580/-)	-do-
8	Dr. Ashok Gupta (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/-	Nil	120/-	(19x120) 2280/-	-do-

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			120/-	60/-	60/-	(05x60)=300/-	
						Total (2580/-)	
9	Dr. Nishi Gupta (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/-	Nil	120/-	(19x120) 2280/-	-do-
			120/-	60/-	60/-	(05x60)=300/-	
						Total (2580/-)	
10	Dr. Pramod Arya (Group-A)	03/15 to 09/16 (19 months) 10/16 to 02/17 (05 months)	120/-	Nil	120/-	(19x120) 2280/-	-do-
			120/-	60/-	60/-	(05x60)=300/-	
						Total (2580/-)	
11	Dr. Gurdeep Singh (Group-A)	03/15 to 09/16 (19 months)	120/-	Nil	120/-	(19x120) 2280/-	-do-
			120/-	60/-	60/-	(05x60)=300/-	
						Total (2580/-)	
12	Dr. Mrigendra Das (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)=300/-	-do-
13	Dr. Mahipal Singh (Group-A)	03/16 to 10/16 (08 months) 11/16 to 02/17 (04 months)	120/-	Nil	120/-	(08x120) 960/-	-do-
			120/-	60/-	60/-	(04x60)=240/-	
						Total (1200/-)	
14	Dr. Satish Kumar (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)=300/-	-do-
15	Dr. Trishla Kumari Singh (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)=300/-	-do-
16	Dr. Atul Kumar Jain (Group-A)	03/15 to 04/16 except 05/15 (13 months)	120/-	Nil	120/-	(13x120)=1560/-	-do-
17	Sh. Shashi Pant, N.O. (Group-C)	11/16 to 02/17 (04 months)	30/-	15/-	15/-	(04x15)=60/-	-do-
18	Sh. Chandresh, N.O. (Group-C)	11/16 to 02/17 (04 months)	30/-	15/-	15/-	(04x15)=60/-	-do-
19	Dr. Swati Giridhar, CMO (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)=300/-	-do-
20	Dr. Deepak Gupta, Specialist (Group-A)	03/16 to 09/16 & 11/16 (08 months)	120/-	30/-	90/-	(08x90)=720/-	-do-
21	Dr. Kartik Saxena, Specialist (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)=300/-	-do-
22	Dr. Anjana Sadana,	10/16	120/-	60/-	60/-	60/-	-do-

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	Specialist (Group-A)						
25	Dr. Sumita Saha, Specialist (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)= 300/-	do
25	Dr. Bharu Rastogi, Specialist (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)= 300/-	do
25	Dr. Munish Wadhawan, Specialist (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)= 300/-	do
26	Dr. Meenakshi Mehra, Specialist (Group-A)	10/16 to 02/17 (05 months)	120/-	60/-	60/-	(05x60)= 300/-	do
27	Mehesh Sen, S.N (Group-C)	03/16 to 09/16 (07 months)	30/-	10/-	20/-	(07x20)= 140/-	do
Total						32105/-	
Total							

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As per above, recovery of Rs.32105/- is to be made from concerned officers/officials along with with intimation to Audit Department with documentary proof.

HOO/DDO to examine other cases also, so that short deduction of UTEGIS contribution be detected and recovered.

PARA No. 05
(Ref.Memo No. 10)

Para-30

Sub: Irregular payment of LTC amounting to Rs. 6390/-

During scrutiny of LTC bills, it was revealed that following official had availed LTC and and claimed reimbursement of Rs.6390/- spent on the trips. The detail of Journey is as under:-

Sl.No	Name and designation of the official	Place of Visit	Bill Number and date	Tickets procured from	Amount to be recovered (In rupees)	Remarks
1	Ms./Smt./Shri					
1	Ching Lian Niang, SN	Imphal for the block year 2016-17	795 dated 7.11.2016	Make my trip	6390/-	Tickets were procured unauthorized mode
Grand total					6390/-	

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As per the direction of Govt. of India, Air tickets may be purchased directly from Airline booking counter or website of Airlines or through authorized agents. Booking of tickets through other agencies is not permissible. Authorized agents are M/s. Balmer Lawrie and Company, M/s Ashok Travels and Tours and IRCTC Rule 12, GIDs(12-C), (12-H) and (19).

The above official had booked the tickets through Make my trip which is not the authorized agents mode. Therefore, the LTC concession availed for the said ticket is irregular entailing a recovery of Rs. 6390/- to be recovered from the official with intimation to Audit along with documentary proof.

HOO/DDO to examine other similar cases also, so that recovery be detected and recovered.

PARA No. 06
(Ref. Memo No. 11)

Sub: Recovery on account of short deduction of DGHS contribution (Rs.7500/-).
During test check of PBRs, it has been observed that DGHS subscription has been short deducted in the following cases:-

Sr.No.	Name (Smt./Sb.) & Designation	Period	No. of months	Rate Due	Rate actual	Diff.	Recovery/Remarks
1	Brij Mohan Ramani, UDC (Grade Pay-4200)	10/15 to 12/16	15	225	125	100	1500/- (15x100)
2	Punit Soni, ECG Tech (Grade Pay-4200)	04/16 to 02/17	11	225	-	225	2475/- (11x225)
3	Rajesh Vats.S.N. (Grade Pay-5400)	03/16 to 09/16	07	325	225	100	700/- (07x100)
4	Janak Sachdeva (Grade Pay-5400)	03/16	01	325	100	225	225/-
5	Rajesh Kaushab, Refractionist (Grade Pay-4200)	03/16 to 03/17	12	225	125	100	1200/- (12x100)
6	Dr. Viney Kumar, M.O (Grade Pay-7600)	03/16 to 05/16 & 10/16 to 02/17	08	500	325	175	1400/- (08x175)
Total							7500/-

Accordingly, recovery of Rs7500/- is to be made from concerned officials along and intimated to Audit with documentary proof.

PARA No. 07
(Ref. Memo No. 15)

Sub: Procurement of office furniture without observing the conditions of Finance Department, GNCT Delhi

At the time of scrutiny of Purchase files, it is observed that furniture items were procured by the hospital authority without observing the condition of Finance Department's circular No.F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 regarding delegation of financial powers.

Hospital had procured 12 Chairs for the use of HODs at the cost of Rs.124200/- inclusive of all taxes(cost of one chair was Rs.10350/-) in the year 2016-17 from M/s. Aashi Enterprises.

After examining the proposal, it is not mentioned anywhere in the note that:-

1. The purchase is for the newly created posts of HODs or not.
2. The furniture proposed is against the condemned furniture or not.

As per circular dated 12.03.2015, before procurement of furniture approval of Finance Department is to be required to relax the condition of economy ban. In this case, the furniture was procured without observing the condition of finance department, Govt. of NCT of Delhi.

Hospital authority to take ex-post facto approval of the competent authority i.e. Finance Department, Govt. of NCT of Delhi in this case to relax the condition of economy ban as per Circular dated 12.03.2015 and after taking approval of the Finance Department the matter may be submitted to Audit Department with documentary proof accordingly.

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Para-27 Para-35

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P-29

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P-29

CURRENT AUDIT REPORT

2016-17

PARA-01 **Non-functioning of Equipment / machines.**(Memo No. 14dated : 12.10.2018)

Test check of records of repair and maintenance of equipments installed in Ortho & Surgery Deptt. of Sanjay Gandhi Memorial Hospital, it has been observed that below mentioned equipments/ machines were found non-functional. The details of such equipment are as under:

Sr. No.	Equipment/ Item	Date of Purchase	Date since non-functional	Book Value
1.	Moleculer Resonance generator (contery) Machine S.No. 09010110	27.04.2011	18.09.2017	3122459
2.	Moleculer Resonance generator (contery) Machine S.No. 09010108	27.04.2011	14.09.2017	3122459

As per Acceptance of Tender, Condition No. 16 comprehensive warranty initially for 05 years wherein the seller declares / certify that the goods / stores / articles sold / supplied to the purchaser under this contract shall be New in all respects, are of the best quality, workmanship and shall be strictly in accordance with the specifications and particulars contained / mentioned in the contract. After completion of comprehensive warranty the tenderer further commit to provide unconditional free AMC (Labour only) for the next 60 months to ensure satisfactory / flawless functioning of the stores to give the desired results. The AMC of the machine is valid upto 27.04.2021.

Therefore, the above equipments valuing Rs. 62,44,918/- were out of order w.e.f. September, 2017, however the machine is covered under free AMC upto 27.04.2021 which seems that the Hospital authorities took no action to get the defective equipments repaired by the contracted firm by invoking the contractual provisional relating to the Maintenance Contract.

Hospital authority is requested to get machine functional under intimation to Audit.

PARA-02 **Recovery of DGEHS Subscription of Rs. 51725/-.**(Audit Memo No. 01,02 & 03 Dated: 04.10.2018 and Audit Memo No. 04 dated 05.10.2018)

The DGEHS Subscription of the employees were revised w.e.f. 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR & salary bills of the hospital for the audit period 2017-18, it was noticed that DGEHS Subscription was not recovered from the staff of the hospital for the period 01.02.2017 to 30.05.2017 as per the revised rates in accordance with the circular issued as above. Details of Recovery to be made for Rs. 51725/- is attached as per Annexure-1.

Party called Rs. 15725/-

as per bill

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Para-41

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P-25

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Test check of the records revealed that the hospital has paid the bills for the month of November and December, 2017 without levying the penalty for non-installation of biometric machine / equipment and non-furnishing of the hard copy of the attendance to the hospital. The payment from January, 2018 has not been paid by the hospital to the agency.

Audit observed that hospital had not adhered to the condition of the contract as the penalties were not levied in above instances. The details of recovery for the audit period (21.12.2017 to 31.03.2018) on account of non-installation of biometric machine and for non-furnishing of hard copy of attendance are as under:

Period	Delay in days	Penalty for the delayed period of installation @ Rs. 500/- for every day	Penalty for non-submitting of hard copy of attendance @ Rs. 500/- for every day	Amount of penalty
21.12.2017 to 31.12.2017	11	5500	5500	11000
01.01.2018 to 31.03.2018	31	16500	16500	33000
01.02.2018 to 28.02.2018	28	14000	14000	28000
01.03.2018 to 31.03.2018	31	16500	16500	33000
Recovery to be made				105000

Hospital authorities may recover Rs. 105000/- for non-levy of penalty for above late payments from the contractor after due verification of facts and figures under intimation to Audit.

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2018-19
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PARA-05 Accumulation of unserviceable stores amounting to Rs. 1,90,09,803/- (Rs. One Crore Ninety Lakhs Nine Thousand Eight Hundred Three only). (Audit Memo No. 07 Dated: 05.10.2018)

During the test Audit of unserviceable record of Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi for the period of 2017-18, it was observed that the unserviceable items were lying in various department of the hospital to the tune of Rs. 1,90,09,803/-. Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authorities are requested to condemn these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items from other departments of the Hospital may also be obtained and take necessary actions in light of GFR,2017 under intimation to Audit.

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Hospital authority may recover Rs. 51725/- from the staff and similar type of other cases may also be got reviewed under intimation to Audit.

Para-42
PARA-03 Over payment of Transport Allowance – Recovery of Rs. 19,188/-
(Audit Memo No. 09 Dated: 08/10.2018)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. In review of salary Bills & PBR as well as Leave record it was noticed that the following staff was paid transport allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below :

IAO
Am G. O. Panwar

S.No.	Name & Designation of the official/ officer	Period of leave for which TA given	Transport Allowance Paid	Amount to be recovered (In Rupees)
	Sonia Panwar, Nursing Officer	01.12.2017 to 30.04.2018	3780 x 1 = 3780 3852 x 4 = 15408	19,188 /-
Total recovery to be made				19,188/-

Hospital Authority may recover Rs. 19,188/- from the above concerned officers after due verification of facts and figures and similar type of other cases may also be got reviewed under intimation to Audit.

PARA-04 Non-levy of penalty of Rs. 1,05,000/- to M/s Sarvesh Security Services. (Memo No. 13 Dated : 12.10.2018)

During the scrutiny of File No. F. 5/35/SGMH/NO/Daily Wage/CT/2017 of Nursing orderly / ward boy service on daily wages, it has been observed that contract for nursing orderlies services was given to M/s Sarvesh Security Services w.e.f. 21.11.2017.

As per the terms and condition No. 5 (5) of the contract it was provided that the contractor shall install biometric system within one month of start of work in the hospital for recording the attendance otherwise penalty of Rs. 500/- for every day of delay will be levied. As per Condition No. 5(6) of the contract the contractor shall submit hard copy of the record of shift wise biometric attendance by 10 am for all the shift duties of the previous day otherwise penalty of Rs. 500/- for every day of delay or part thereof will be levied.

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Para-45

PART-II CURRENT AUDIT REPORT

Para No. 01 (Ref. Memo No. 19 dated 30.07.19)
Sub:- Non availing the rebate of 15% on the bills of Delhi Jal Board

P-25

The rain water harvesting system has been started functioning in the premises of Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi since 16.07.2011. As per existing instructions issued from Delhi Jal Board Govt hospital are entitled for 15% rebate on bills if rain water harvesting is done by Govt. users.

No rebate on bills during 2018-19 was provided to SGMH in bills by the Delhi Jal Board resulting in extra payment of Rs. 24,70,098/- to Delhi Jal Board as per the following details

S.No.	Bill Cycle	Water Charges paid (Rs.)	15% rebate on total water bill (Rs.)
1.	04.04.18 to 26.04.18	303030	45455
2.	27.04.18 to 31.05.18	2907952	436193
3.	31.05.18 to 19.07.18	2814914	422237
4.	19.07.18 to 06.08.18	969758	145464
5.	06.08.18 to 28.09.18	1268063	190209
6.	28.09.18 to 18.10.18	1039443	155916
7.	18.10.18 to 03.11.18	824878	123732
8.	03.11.18 to 05.12.18	1689111	253367
9.	05.12.18 to 22.01.19	2568102	385215
10.	22.01.19 to 15.02.19	1071290	160694
11.	15.02.19 to 08.03.19	1010774	151616
	Total		24,70,098

The M.S. may take necessary action to adjust the above amount in the future water bills of the hospital under intimation to audit.

Para No. 02 (Ref. Memo No. 17 dated 29.07.19)
Sub :- Irregular payment of GST amounting to Rs. 316757/-

P-27

M/s GTI infotel is providing the service of OPD registration in Sanjay Gandhi Memorial hospital per DHS contrat number F(140/182/2012/H&FW/174992-5011 dated 21.11.13. The hospital has paid a total sum of Rs. 5096992/- to the firm during 2018-19 including Rs 316757/- as GST. The firm was paid GST upto July 2018 as per the following details :-

S.No.	Month	Amount of GST paid (in Rs.)
1	March 2018	73120
1.	April 2018	73120
2.	May 2018	73120
3.	June 2018	73120
4.	July 2018	24277(48843 withheld)
	Total	316757

Later on the hospital is paying the firm after withholding the GST amount. The firm has produced the challan of GST deposit amount in the name of Compurx Infotech Pvt Ltd whereas the GST claimed by the firm is in the name of GTI Infotel. The MS may take necessary action to take the proper challan of deposit of GST in the name of GTI infotel under intimation to audit or regularize it from Finance Department under intimation to audit.

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Para-47 Report-22
Para No. 03 (Memo No. 18 dated 30.07.19)

Sub :- Unsettlement of Advances

31 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). The PAO-XXV issued a statement of advances dated 12.07.19 showing year wise unsettled advances in the name of various DDOs under PAO-XXV. This year-wise statement of advances shows that an advance of Rs. 1,61,99,691/- is lying as unsettled till March 2019 in the name of the Sanjay Gandhi Memorial Hospital, MangolPuri Delhi. It is also pertinent to mention here that some of the advances are lying pending since 2004-05.

S.No.	Year	Amount
1.	2004-05	244607
2	2014-15	4428655
3.	2015-16	519198
4.	2016-17	92000
5.	2017-18	9348661
6.	2018-19	1566570
	Total	1,61,99,691

The above advances may be settled at the earliest under intimation to audit.

Para No. 04 (Ref. Memo No. 16 dated 29.07.19)

Sub :- Non revalidation of FDR/Bank Guarantees

During the course of audit of SGMH, it has been observed that the validity of a number of FDRs submitted as Bank Guarantees/EMD, submitted by suppliers, has already been expired and hospital has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. If the purpose of hoding these FDR/Bank Guarntees is fulfilled then these may be refunded to the concerned agency or revalidated it under intimation to audit.

Taken as final

S.No.	Name of agency	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	M/s Harrak International	601545110005320	100000	21.09.2013
2.	M/s Popular Scientific Corp.	582511	25840	08.03.2016
3.	Hail, S Mediproducts	150100PR000058273	48000	18.08.2013
4.	M/s Dispo Surgical	65071612178	50000	05.10.2011
5.	M/s Dispo Surgical	65124504313	100000	17.06.2014
6.	M/s vinay Brothers Diagnostic	65124525038	100000	22.09.2013

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Para No. 05
Sanjay H-29

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Para No. 05 (Ref. Memo No. 11 dated 26.07.19)
Sub :- Discrepancies in allotment of kiosk

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One kiosk was allotted to M/s HPMC in the premises of Sanjay Gandhi Memorial hospital. An agreement was produced to audit executed between the Dy General Manager, HPMC and MS, SGMH on 31.12.13. As per this agreement the HPMC has to pay rent @ Rs 4125/- per month by 7th of each month. In case of default of making the payment of rent the contractor will be liable to pay the penalty but no penalty clause is incorporated in the agreement.

As per clause 15 of the agreement the electricity charge shall be borne by the contractor for which sub meters will be got installed by the contractor. The last payment received in the file showed that the contractor has paid Rs. 76782/- vide DD No. 033315 dated 24.06.19 including license fee & Electricity charges from Aug 18 to Jan 19 but no reading of meter and rate at which the electricity charges is being received is mentioned anywhere in the file concerned. The same DD is still lying in the file. Further the scrutiny of the records showed that no extension of agreement or revised rate of license fee has been made. The firm is also selling products other than HPMC products.

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

Sanjay H-30

Para No. 06 (Ref. Memo No. 09 dated 26.07.19)
Sub :- Irregularities in payment of CUG Connection

P-30

As per circular dated 12.05.15 issued by Health & Family Department, GNCT of Delhi regarding uniform policy for utilization of mobile phone facility under closed user group (CUG) for the doctors and the other staff working in the hospital under Health & Family Welfare Department, GNCTD, a ceiling was fixed for total number of CUG connection. As per this circular total number of connection of CUG shall not be more than 10% of the sanctioned staff where the hospital having more than 200 beds.

Sanjay Gandhi Memorial hospital is 300 bedded hospital and total strength as provided by the administrative branch is 868 hence total CUG connection may be provided to doctors and other staff working in hospital would be 87 whereas records produced to audit shows that the hospital is making payment for more than 87 connections. Vodafone Company has submitted its bill for the period 03rd March to 02nd April 19 for Rs. 72641/- for 158 connections which was paid vide sanction number 6543-44 dated 30.04.19. The minimum amount paid @ Rs. 500/- to Non Medicos hence the hospital is making irregular payment of atleast amount of Rs. 426000/- (500X71X12) per annum. This may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.



Para No. 07 (Ref. Memo No. 12,13 dated 26.07.19)
Sub :- Discrepancies in maintaining the Stock Register

1. Main Surgical store

During the test check of surgical Main store of SGMH the following discrepancies were observed :-

1. Various items are lying as unused for the whole of the year. These items are brought forward from last years.

S.No.	Name of item	Page number	Qty	
			Opening Balance	Closing Balance
1.	Cannulated cancellous	28	115	115
2.	Check Retractor	30	80	80
3.	Connected Rod	36	120	120
4.	Disposable Endoscopic forceps	48	15	15
5.	Laprosopic dissecting Spatula	51	15	15
6.	Laprosopic dissecting Elicpod L Shaped	50	40	40
7.	Peral IV Catheter Introdmlle	81	30	30
8.	Self adhesive transparent dressing film	95	100	100

2. Physial verification as required under GFR 192 has not been conducted during 2018-19

2. General & Stationary - Main store

During the test check of General & Stationary Main store of SGMH the following discrepancies were observed :-

1. Various items are Procured during the year but a balance of these items are still lying as on 31.03.19 as non-issued

S.No.	Name of item	Page number	Qty	
			Balance as on 01.04.18	Balance as on 31.03.19
1.	Card holder C Strap	92	628	73
2.	Torch 2 Cell	86	26	07

2. Physial verification as required under GFR 192 has not been conducted during 2018-19
3. General and stationary items are maintained in a single register whereas separate stock registers are required to be maintained.

The above discrepancies may be removed under intimation to audit.

Current Audit Report (2019-20)

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Para-01

Sub: Recovery of Rent, Electricity and penalty of Rs. 3,92,286/- in respect of Kiosk.
 Ref Audit Memo No.10 Dated: 03/02/2021

During the course of audit it has been noticed that One kiosk was allotted to M/s HPMC in the premises of Sanjay Gandhi Memorial Hospital. An agreement was produced to audit executed between the Dy General Manager, HPMC and MS, SGMH on 01-01-2017 valid up-to 31-12-2020.

As per records the total amount out-standing in respect of Rent, Electricity charges @ Rs. 8038/- and Rs 7658/- pm respectively along with the penalty @ Rs. 50/- per day is Rs. 3,92,286/- from M/S HPMC w.e.f. 03-02-2017 to 02-02-2021. No extension of agreement was seen anywhere in the file. Needful may be done under intimation to Audit.

Para-02

Sub: Non-adjustment of contingent advances of Rs. 1,20,76,052
 (Ref Audit Memo No.11 Dated: 04/02/2021)

As per Receipt and Payment Rules a contingent advance should be adjusted within one month of its drawl. During the scrutiny of the records related to advances of Office of the Sanjay Gandhi Memorial Hospital, it was revealed that some of the advances amounting to Rs. **1,20,76,052/-** was remained unadjusted as per the details given below:

Bill No.	Date	Year of Advance	Amount
404	10/08/2004	2004-2005	244607
563	09/09/2015	2015-2016	66000
886	30/11/2015	2015-2016	5000
923	10/12/2015	2016-2016	6000
372	21/07/2016	2016-2017	77000
255	17/07/2017	2017-2018	9333661
267	01/07/2019	2019-2020	608714
465	27/09/2018	2019-2020	1551570
935	30/03/2020	2019-2020	157500
192	25/07/2020	2020-21	1000
546	13/01/2021	2020-21	25000
		TOTAL	12076052

The matter may be taken up for an early adjustment of the said advances within the prescribed period of time. The previous audit team has also raised the same observation. Needful may be done under intimation to the audit.

Sanjay Gandhi Memorial Hospital
Sanjay Gandhi Memorial Hospital

Sanjay Gandhi Memorial Hospital
Sanjay Gandhi Memorial Hospital

Sanjay Gandhi Memorial Hospital

Para-03

Sub: **Non Revalidation of FDR/ Bank Gaurantees.**
(Ref Audit Memo No.13 Dated: 05/02/2021)

During the course of Audit of Sanjay Gandhi Memorial Hospital, it has been observed that the either the validity of some FDRs/ BGs submitted by the Firms as EMD/PG has already been expired and the hospital has not made any efforts to get these FDRs/Bank Garantees revalidated as per detail mentioned below. In some of the cases the Tender has been cancelled but EMD has not been returned to the concerned firm. If the purpose of holding these FDR/Bank Guarantees is fulfilled or tender has been cancelled then these may be refunded to the concerned agency .

S. No.	Name of the Agency	Amount	Date of expiry of validity of FDR/BG
1	2	3	4
1.	M/S Mediworld Pharma	1,00,000/-	08-07-2023
2	M/S Kamla Enterprises	1,00,000/-	11-05-2023
3	M/S Appasamy Associates Pvt. Ltd	5,00,000/-	02-04-2020
4	M/S Trusted Resources Pvt. Ltd	20,000/-	05-04-2020
5	M/S D.V. enterprises	25,000/-	19-04-2020
6	M/S Medicare Titan Instruments	20,000/-	18-04-2020

Needful may be done under intimation to the audit.

Para-04 - Non production of record

(Ref Record Memo No.01 Dated: 25/01/2021)

The following records has not been made available to Audit the same may be shown to next Audit-

1. History sheet of vehicle
2. Extension of agreement in respect of Kiosk.
3. TR-5 stock register.

See attached copy

your copy

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(87)

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(37)

Para-05

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Case M-33

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Sub: Non-functioning of Equipment / machines.
(Ref Audit Memo No.09 Dated: 03/02/2021)

Test check of the records of equipment / machines installed in the Hospital revealed that some of the equipment/ machines were found non-functional. The details of such equipment is as under:

Sr. no.	Equipment/Item	Sr. No of Equipment	Date of Installation	Date Since Non-Functional	Book Value
01	Op lamp satelight (OT lights)	ML702XV18007D0109 ML702XV18007D0110	28/03/2008	30/10/2019	12,56,331
02	Ligasure Vessel Sealer	(Sr. no: L588701V)	24/10/2008	16/09/2019	4,98,000
03	Harmonic Scalpel	(Sr. no: AS3449)	17/03/2006	16/09/2019	13,94,600
04	OT Ceiling Light	AS BL19/19	02/12/1999	20/11/2019	59,450
05	Infusion Pump	(Sr. no. 159834)	25/03/2011	12/11/2019	47,250
06	Infusion Pump	(Sr. no. 159866)	25/03/2011	12/11/2019	47,250
07	Infusion Pump	(Sr. no. 154033)	24/04/2014	12/11/2019	47,250
08	Infusion Pump	(Sr. no. 153977)	24/04/2014	22/01/2020	47,250
09	Infusion Pump	(Sr. no. 154004)	24/04/2014	22/01/2020	47,250
10	Infusion Pump	(Sr. no. 153950)	24/04/2014	22/01/2020	47,250
11	Suction Machine	(S.NO.25920601, S.NO.25950602)	01/11/2010	22/01/2020	36,000
12	03 channel ECG machine	04020159CP	11/03/2006	17/09/2019	98,000

Either the above mentioned equipment should have been got repaired and made functional or if all are beyond repair these equipment should have been condemned within due course of time. Needful may be done under intimation to Audit.

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Audit Party No.03

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Part -II
Current Audit Report
For the year 2020-2021 to 2021-2022

Para No.01: Recovery of Ad-hoc-bonus amounting to Rs. 525008/-
(Memo No.07 dated 01.06.2022)

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As per Office Memorandum No.7/24/2007/EIII (.A) dated 18.10.2021 issued by GOI, Ministry of Finance and endorsed vide F.(31)/FIN.(ESTT.III)/2017/ 243 dated 22.10.2021 by Finance Department Govt of Delhi. Regarding Grant of Non-Productivity Linked Bonus to Government employees. As mention in the Para No.02 only employees is eligible for bonus year 2020-2021.

As mention in the Para No2(ii) "The quantum of Non-PLB(ad-hoc-bonus) will be worked out on the basis of average emoluments/calculation ceiling whichever is lower. To calculate Non-PLB(Ad-hoc-bonus) for one day, the average emoluments in a year will be divided by 30.04 (average number of day in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of monthly emoluments of Rs.7000(where actual average emoluments exceed Rs.7000). Non-PLB(Ad-hoc-bonus) for thirty days would work out to $Rs.7000 \times 30 / 30.04 = Rs.6907.89$ (rounded off of Rs.6908)

As mentioned in the para2(iii) " The casual labour who have worked in offices following a 6 days week for at least 240 days for each year for 3 years or more (206 Days in each year for 3 years or more in the case of offices observing 5 day week), will be eligible for this Non-PLB(Ad-hoc Bonus) payment. The amount of Non-PLB (Ad-hoc Bonus) payable will be $(1200 \times 30 / 30.4)$ i.e. Rs.1184.21 (round of Rs.1184). In cases where the actual emoluments fall below Rs.1200/- PM, the amount will be calculated on actual monthly emoluments.

During test check of records, it has been observed that the SGMH has given ad-hoc-bonus to their contractual staff without following above order . Resulting excess payment made to following employees.

S.No.	Name of Employee(Sh. /Smt.)	Bonus paid by SGMH	Amount due as per Govt. order	Excess payment (in Rs.)
1	Kalu Ram, S.N.	6908	NIL	6908
2	Dinesh Sharma, S.N.	6908	NIL	6908
3	Mahendra Singh Naruka, S.N.	6908	NIL	6908
4	Neelam, S.N.	6908	NIL	6908
5	Subesh Jat, S.N.	6908	NIL	6908
6	Virender Kumar Yadav, S.N.	6908	NIL	6908
7	Desh Raj, S.N.	6908	NIL	6908
8	Rishi Kumar Bhardwaj, S.N.	6908	NIL	6908
9	Suresh Chand Yadav, S.N.	6908	NIL	6908
10	Dinesh Kumar Sharma, S.N.	6908	NIL	6908

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11	Roop Singh Gurjar, S.N.	6908	NIL	6908
12	Manisha, S.N.	6908	NIL	6908
13	Subhash Chand Yadav, S.N.	6908	NIL	6908
14	Surender Kumar Sharma, S.N.	6908	NIL	6908
15	Minakshi Giri, S.N.	6908	NIL	6908
16	Krishan Kumar, S.N.	6908	NIL	6908
17	Krishan Kumar Saini, S.N.	6908	NIL	6908
18	Bijender Singh Yadav, S.N.	6908	NIL	6908
19	Shiv Kumar Meena, S.N.	6908	NIL	6908
20	Mahesh Kumar, S.N.	6908	NIL	6908
21	Surender Singh Berpuriya, S. N.	6908	NIL	6908
22	Sunil Kumar Yadav, S.N.	6908	NIL	6908
23	Ramesh Chand Yadav, S.N.	6908	NIL	6908
24	Om Prakash, S.N.	6908	NIL	6908
25	Mehar Singh, S.N.	6908	NIL	6908
26	Hans Ram Meena, S.N.	6908	NIL	6908
27	Tejpal Singh, S.N.	6908	NIL	6908
28	Renu Kumari, S.N.	6908	NIL	6908
29	Sharmila Devi, S.N.	6908	NIL	6908
30	Bansidhar Mitharwal, S.N.	6908	NIL	6908
31	Babu Lal Dixit, S.N.	6908	NIL	6908
32	Vimal Kumar, S.N.	6908	NIL	6908
33	Prakash Chandra Yadav, S.N.	6908	NIL	6908
34	Ranjana Sharma, S.N.	6908	NIL	6908
35	Dilip Yadav, S.N.	6908	NIL	6908
36	Suman Lata Bhardwaj, S.N.	6908	NIL	6908
37	Babita Kumari, SR. Radiographer	6908	NIL	6908
38	Manoj Sharma, SR. Radiographer	6908	NIL	6908
39	Geetu Yadav, Lab. Asstt.	6908	NIL	6908
40	Gracy Chako, Lab. Asstt.	6908	NIL	6908
41	Namrata, Lab. Asstt.	6908	NIL	6908
42	Pramod Kumar, Lab. Asstt.	6908	NIL	6908
43	Pinki Devi, Lab. Asstt.	6908	NIL	6908
44	Neetu Kumari, Lab. Asstt.	6908	NIL	6908
45	Vikram Singh Yadav, Physiotherapist	6908	NIL	6908
46	Shalini Sharma, JR. Radiographer	6908	NIL	6908
47	Ravi Dahiya, JR. Radiographer	6908	NIL	6908
48	Mukesh Kumar, ECG Tech.	6908	NIL	6908
49	Aameen Khan, ECG Tech.	6908	NIL	6908

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50	Ashwani Kumar Mishra, ECG Tech.	6908	NIL	6908
51	Vikas Kataria, ECG Tech.	6908	NIL	6908
52	Krishna Kumar Lal, DRA	6908	NIL	6908
53	Swapneshwar Garnaik, Lab Tech	6908	NIL	6908
54	Anit Kumar, POST MORTEM TECH	6908	NIL	6908
55	Preet Kumar, O.T. ASSTT.	6908	NIL	6908
56	Bhupender, O.T. ASSTT.	6908	NIL	6908
57	Deepak O.T. ASSTT.	6908	NIL	6908
58	Vipin Kumar O.T. ASSTT.	6908	NIL	6908
59	Sanjay Kumar O.T. ASSTT.	6908	NIL	6908
60	Anil Kumar O.T. ASSTT.	6908	NIL	6908
61	Anand, O.T. ASSTT.	6908	NIL	6908
62	Manjit Singh, O.T. ASSTT.	6908	NIL	6908
63	Virendra Singh, O.T. ASSTT.	6908	NIL	6908
64	Pardeep, O.T. ASSTT.	6908	NIL	6908
65	Kapil Lakra, O.T. ASSTT.	6908	NIL	6908
66	Avadh Kishore, O.T. ASSTT.	6908	NIL	6908
67	Jai Prakash, O.T. ASSTT.	6908	NIL	6908
68	Sunder Khan, O.T. ASSTT.	6908	NIL	6908
69	Seema, O.T. ASSTT.	6908	NIL	6908
70	Atul Kumar, O.T. TECH.	6908	NIL	6908
71	Sanjeev Kumar, O.T. TECH.	6908	NIL	6908
72	Satish Kumar, O.T. TECH.	6908	NIL	6908
73	Rohit Srivastava, O.T. TECH.	6908	NIL	6908
74	Rohit, O.T. TECH.	6908	NIL	6908
75	Nagendra Kumar Mishra, O.T. TECH.	6908	NIL	6908
76	Charu Behl, Speech Therapist	6908	NIL	6908
Total Rs.				525008/-

The Excess payment of Rs.525008/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

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**Para No.02: - Irregular payment of Annual Allowance to Doctors
(Memo No.05 dated 01.06.2022)**

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,1965 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 cases 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 security of records of personal file of the medical officers of SGMH,Mangolpuri it has been observed that hospital has paid Annual Allowance as a part of their pay & Allowance without obtaining intended purpose from then doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the receipts of this allowance. Details of Doctors to whom Annual Allowance paid during 2020-2021 to 2021-2022 is as under:-

S.No.	Name of Doctors	Designation	Period	Annual Allowance
1	Dr. Asheem Taneja	MO/SPL	3/2020 to 02/2022	2250X24=54000
02	Dr. Sushil Tomar,	MO/SPL	3/2020 to 02/2022	2250X24=54000
03	Dr. Dharmender Kumar	MO/SPL	3/2020 to 02/2022	1350X24=32400

Hospital authority may obtained prescribed certificate from the above Doctors or recovery may be made after due verification of records of facts & figure under intimation to audit. Other similar cases may be review own level.

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Para No.03:-

RECOVERIES

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(2)

(A) Recovery of Over payment of Nursing Allowance & Dress Allowance amounting to Rs. 95257/- (Memo No.08 dated 01.06.2022)

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

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

S. No.	Name & Designation of the official/ officer	Period of leave	Inadmissible Period for Nursing Allowance	Allowances paid by the Hospital		Amount to be recovered (in Rs)
				Nur. Allow.	Dress Allow.	
1.	Soniya Panwar Nursing Officer	21.11.2019 to 18.05.2020	21.01.2020 to 31.01.2020	12/2019 & 01/2020 @7200 PM 7200X11/31= 2555	1800x5 =9000 (01.01.19 to 30.04.2020)	Rs. 9000+2555 =11555
2.	Monika, Nursling Officer(77541400)	02.12.2020 to 30.06.2021	-	-	1800x6 =10800 (01.01.21 to 30.6.21)	Rs. 10800/-
3.	Poonam Rani, Nursing Officer	15.05.2021 to 10.11.2021	15.07.2021 to 31.07.2021	06/2021 & 07/2021 @7200 PM 7200X17/31= 3948	1800x5 =9000 (01.06.21 to 30.10.2021)	9000+3948 =12948
4	Pooja, Nursling Officer (66329323)	26.10.2021 to 23.04.2022	26.12.21 to 31.12.21	11/2021 & 12/2021 @7200 PM 7200X06/31= 1394	1800x5 =9000 (01.11.21 to 31.03.2022)	9000+1394 =10394

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5	Smt. Poonam Kumari, Nursing Officer	16.04.2021 to 12.10.2021	16.06.2021 to 30.06.2021.	05/2021 & 06/2021 @7200 PM 7200X15/30=3600	1800x05=9000 (01.5.21 to 30.9.2021)	9000+3600=12600
6	Ching Lian Niang, Nursing Officer	31.07.2021 to 26.01.2022	-	-	1800x05=9000 (01.8.21 to 31.12.2021)	9000
7	Manjeet Rana, Nursing Officer	19.04.2021 to 15.10.2021 16.12.2021 to 13.02.2022	19.06.2021 to 30.06.2021	05/2021 & 06/2021 @7200 PM 7200X12/30=2880	1800x06=10800 (01.5.21 to 30.09.2021 & 01/2022)	10800+2880=13680
8	Jyoti, Nursing Officer	09.07.2021 to 04.01.2022	09.9.21 to 30.09.2021	08/2021 & 09/2021 @7200 PM 7200X22/30=5280	1800x05=9000 (01.8.21 to 31.12.2021)	9000+5280=14280
G.Total Rs.						95257

The above overpayment of Rs. 95257/- of allowance 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.

(B) Recovery of LTC amounting to Rs.126000/- (Memo No.11 dated 03.06.2022)

(A) As per Rule 4 of CCS(LTC) Rules,1988 & O.M. No.31011/4/2008-Estt.(A) dated 23.09.2008. Family members are eligible for LTC as under:-

- (i) Spouse of the Govt. servant and two surviving unmarried children or Step children below 25 years or income does not exceed Rs.9000/-pm. As per 7th CPC
- (ii) Married daughters, who have been divorced, abandoned or separated from their husbands and widowed daughters residing with and wholly dependent on the Govt. servant.
- (iii) Parents and/or step parents residing with and wholly dependent on the Govt. servant.

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- (iv) Unmarried minor brothers as well as unmarried, divorced, abandoned, separated from their husbands and widowed sisters residing with and wholly dependent on the Govt. servant provided their parents are either not alive and are themselves wholly dependent on the Govt. servant.

During the test check of records, it has been observed that the SGMH, Mangolpuri Delhi has reimbursed LTC Special Cash Package to their employees without following of above Rules. Resulting excess payment has been paid to following employees.

S.No.	Name of Employee	Bill No. & Date	No. of family members	Amount	Amount admissible as per LTC Rules	Excess Payment	Remarks
1	Bimlesh Kumari Kain, DNS	LTC-816 dt. 25.03.2021	4	80000	40000	40000	1. Anurag Kumar Kain(son) age is above 25 years. 2. Rukmani Devi (Mothers in Law)
2	Poonam, S.N.	LTC-818 dated 25.03.2021	05	30000	24000	6000	1.Laxmi Devi (mother I Law)
3	Spritha Lakshmi, S.N	LTC-822 dt. 25.03.2021	03	18000	12000	6000	Rajeshwari (Mother in Law)
4	Poonam Rohilla, S.N.	LTC-795 dt. 23.03.2021	06	36000	24000	12000	1. Baljeet Singh(Father In Law & Krishna (Mother in Law)
5	Dr. Binod Kumar Sinha, Specialist	LTC-734 dt. 17.03.2021	05	180000	144000	36000	1.Pranjal Sinha(son) age is above 25 years
6	Poonam, NS	LTC-88 dated 11.05.2021	04	80000	60000	20000	1.Aditya (son) age is above 25 years
G.Total Rs.						120000	

(B) As per LTC Rules, The restriction of the concession to only two surviving children or step children shall not be applicable in respect of (i) those employees who already have more than two children prior to the coming into force of this restriction i.e. 20.10.1997; (ii) children born within one year of the coming into force of this restriction; (iii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

During the test check of records, it has been observed that the SGMH, Mangolpuri Delhi has reimbursed LTC Special Cash Package to third child without followed of above Rules. Resulting excess payment has been to following employee

S.No.	Name of Employee	Bill No. & Date	No. of family members	Amount	Amount admissible as per	Excess Payment	Remarks

[Handwritten signature]

					LTC Rules		
1	Nand Kishore, S.N	LTC-832 dt. 25.03.2021	05	30000	24000	6000	Himanshu Garwal is third child

G.Total A+B=120000+6000=126000

The above overpayment of Rs126000/- of allowance 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.

(C) Recovery of Conveyance allowance amounting to Rs.61968/- (Memo No.15 dated 03.06.2022)

As per M/O Ministry of Health & Family Welfare No.A-45012/04/2017-CHS-V(pt.)dated 09.04.2019 the revise rates of fixed conveyance allowance admissible under SR-25 to Central Government employees as indicated below:-

Average monthly travel on official duty	For Journey by own motor Car	For Journey other modes of conveyance
201-300Km	1680	556
301-450Km	2520	720
451-600KM	2980	960
601-800KM	3646	1126
800KM above	4500	1276

During the test check of conveyance files, it has been found that Some Doctors has not performed journey by own motor car, however. Hospital has paid the claim according to the own car . Resulting excess payment made to the following doctors :-

S.No.	Name	Total Km per month	Period	Amount paid by Hospital	Amount due as per Rules	Excess payment	Remarks
1	Dr. Trishla	480	01/19 to 12/19	2980X12=35760	960X12=11520	24240	The vehicle No. DL8CV0609 owner is Indra Kr. Goswami
2	Dr. Kishor Rajurkar	252	01/19 to 12/19	1680X12=20160	556X12=6672	13488	The vehicle No. DL9CY1356 owner is Lal bahdur
3	Dr.	484	01/19	2980X12=35760	960X12=11520	24240	The vehicle No.

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Dr. Divpre Sahani		12/19				HR26AX7570 owner is Hero Motor Corp
G.Total Rs.					61968	

The above excess payment of Rs. 61968/- 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.

(D):- Recovery of Transport Allowance amounting to Rs.23904/-
(Memo No.16 dated 03.06.2022)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. The allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance and Patient care Allowance was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below :

S. No.	Name & Designation of the official/officer	Period of leave full calendar month	Transport Allowance paid by Hospital during the leave period	No. of month	Amount to be recovered (in Rs)
1	Pooja N.O(66329323)	26.10.2021 to 23.04.2022	4716 / 4824	02 03	9432 14472
G.Total					23904 /

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47/c

The above overpayment of Rs. 23904/- of allowance may be got recovered from the above officer/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.

(E):- Recovery of Excess payment amounting to Rs.186230/- on account of CCL Leave (Memo No.21 dated 06.06.2022)

As per amended of CCS (Leave) Rules 1972 vide notification dated 11.12.2018, which came into force w.e.f 14.12.2018, 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 the test check of records, it has been observed that the office was paid full salary to their employees after availing 365 Days of CCL Resulting excess payment made to their employees.

Dr. Lakhwind Kaur:-

S.No.	Leave Period	No. of days leave	No. of days after first 365 days	(Basic Pay + NPA+DA) per day	100%payment	Excess payment 20%
1	10.12.2018 To 24.12.2018	15	10	(109100+21820+1783)/31=4603.32	4603.32X10=46033	9207
2	05.03.2019 to 20.03.2019	16	16	(109100+21820+15710)/31=4730	4730X16=75680	15136
3	05.11.2019 to 30.11.2019 1.12.2019 to 04.12.2019 30.12.2019 to 31.12.19	26 04 02	26 04 02	(112400+22480+22930)/30=5260.33 (112400+22480+22930)/31=5090.64	5260.33X26=136768.66 5090.64X06=30547.87	27354 6109
4	01.01.20 to 25.01.2020	25	25	112400+22480+22930)/31=5090.64	5090.64X25=127266	25454
5	22.03.2021 to 19.04.2021	10	10	(115800+23160+38909)/31=5737.70	5737.70X10=57377 5928.96X19=112650.	11475

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		19	19	$(115800+23160+38909)/30=5928.96$	24	22530
6	05.07.2021 to 31.07.2021	25	25	$(119300+23860+44380)/31=6049.67$	$6049.67 \times 25 = 151241.93$	30248
7	01.09.2021 to 30.09.21	30	30	$(119300+23860+44380)/30=6251.33$	$6251.33 \times 30 = 187539.99$	37508
	01.10.2021	01	01	$(119300+23860+44380)/31=6049.67$	$6049.67 \times 01 = 6049.67$	1210
G.Total Rs.						186230

The Excess payment of Rs. 186230/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.



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**Para No. 5:- Non adjustment of outstanding advance/ AC Bills Amounting to Rs. 11499945/-
(Memo No.12 dated 03.06.2022)**

As per Rule 118 of Receipt and Payment Rules, no officer disbursing the advance should be allowed to draw a second abstract bill without producing a detailed bill to account for the amount already disbursed from the last advance taken, if any amount is balanced by refunded at the same time. The submissions of the detailed bill should not be delayed beyond the end of the month following that in which the advance was drawn.

During test check of the records related to AC advances of office the Sanjay Gandhi Memorial Hospital, it was revealed that some of the advances amounting to Rs.1149945/- was remained unadjusted as per the details given below :-

S.No.	Bill No.	Date	Year of Advance	Amount
1	923	10.12.2015	2015-2016	6000
2	255	17.07.2017	2017-2018	9333661
3	465	27.09.2018	2018-2019	1551570
4	267	01.08.2019	2019-2020	608714
G.Total Rs.				11499945

Hospital authority may take up the matter on priority basis to settle the above un-adjusted advance under intimation to audit.

*taken as fresh as para 125
of current audit report dated 02.11.22*

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**Para No. 5- Excess consumption of fuel amounting to Rs.23907.57/-
(Memo No.17 dated 06.06.2022)**

As per O.M No.F.8/4/2014-AC/div/1878-2027 dated 03/11/2014 issued by the finance department, GNCTD, the expdr.on petrol/diesel has been limited to 200 liters per vehicle per month.

During the scrutiny of POL records of the SGM Hospital, it was noticed that the hospital has consumed excess petrol in case of vehicle No. DL1A 2640 beyond the ceiling limit in violation of the above said O.M and incurred excess expdr. Amounting to Rs.23907.57/- on petrol as shown in the table below.

Months	Ceiling limit of fuel during the month (in litres)	Fuel consumption during the month (in litres)	Excess consumption of fuel (in litres)	Price of fuel per litre	Excess amount incurred
April 2020	200	243.39	43.39	69.59	3019.51
Dec 2020	200	206.41	6.41	83.77	536.96
Jan 2021	200	238	38.00	86.30	3279.40
Feb 2021	200	221.68	21.68	91.17	1976.56
March 2021	200	238.06	38.06	91.17	3469.93
Aug 2021	200	240.49	40.49	101.88	4125.12
Sep 2021	200	254.00	54.00	101.53	5482.62
Oct 2021	200	218.56	18.56	108.70	2017.47
Total					23907.57

The above expenditure may be got regularized from Finance Department, Govt of NCT of Delhi, under intimation to audit.

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Para No. - Non-Deduction TDS amounting to Rs. 68457/- (Memo No.18 dated 06.06.2022)

As Per section 194C of Income Tax Act, for payment credited or paid to a statutory corporation, company,, co-operative Society, Housing and Town Development Authority, Registered Society, Trust, University or Firm upto 30.06.2010 exceeding Rs.20,000 for carrying out any work (or when aggregate or such payment in a financial year exceeds Rs.50,000)- this limit was changed to Rs.30000/- for individual payment and Rs.100000 for aggregate payment in a financial year w.e.f 01.07.2014 tax at source @ 2% was to be deducted by the employer/paying authority.

During the test check of bills/ Vouchers of contractors/vendor, it was observed that the Sanjay Gandhi Memorial Hospital has not been deducted TDS in the contractor bills. These cases are as under:-

S.No.	Name of firm/Agency	Subject	Bill No. & date	Amount	TDS@2% to be recovered
1	Umpire Gases	Supply of Gas Cylinder	486,17.12.2020	377226	7545
2	-do-	-do-	419,9.11.2020	297681	5954
3	-do-	-do-	294,11.09.2020	268608	5372
4	-do-	-do-	227,11.08.2020	261320	5226
5	-do-	-do-	164,13.07.2020	269520	5390
6	-do-	Do-	133,25.06.2020	286841	5737
7	-do-	-do-	85,28.05.2020	250111	5002
8	-do-	-do-	25,17.4.2020	360047	7201
9	-do-	-do-	810,24.03.2021	356294	7125
10	-do-	-do-	638,22.02.2021	326255	6525
11	-do-	-do-	565,22.01.2021	368987	7380
Total Rs.					68457

The above Non deduction TDS amounting to Rs. 68457/- may be got recovered from m/s Umpire Gasesial 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 No. 4- Non production of Records.
(Memo No.2& 29 dated 26.05.2022&09.06.2022)

During the audit period the following records have not been provided by Hospital to audit.

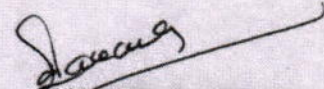
Old records:-

1. History sheet of vehicles
2. Extension of agreement in respect of Kisok
3. TR-5 Records

Current Records:-

1. Property records
2. List of unserviceable items
2. Tuition fee/Contingent Advance/Long term Advance register
3. Log book of machinery equipment
4. Causality records
5. Library records
6. X-Ray, Genealogy, ENT & Eye, Dental etc Department records
7. Photocopier records
8. Consumable & Non-consumable records of all Department
9. History sheet of equipments

The above records shown to next audit.



(KAVITA SAXENA)
IAO/Sr.AO, Party No. XVI

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TAN No.01 - Non-verification of Service from concerned PAO.
(Memo No.04 dated 30.05.2022)

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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S.NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Dr. S.K.Arora, MS	15.07.1988	>18 Years
2.	Dr. Arvind Misra, SAG	01.09.1986	>18 Years
3.	Dr. Renu Manchanda,SAG	27.11.1989	>18 Years
4.	Dr. Vijay Kumar, CMO(NFSG)	27.02.2003	>18 Years
5.	Sh. Ratna Ram,Admn.Officer	07.11.1994	>18 Years
6.	Ms. Neelam Satija, SO	17.07.1986	>18 Years
7.	Sh. Tapan Barua, Private Secretary	03.03.1992	>18 Years
8.	Ms. Neeru Madaan, MRO	11.04.1996	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit

(B)Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

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 signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.



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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 this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

Incomplete leave accounts

In a number of cases, the leave accounts are incomplete.

LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3).

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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TAN No.02: Cash Security/Fidelity Bond of Cashier/Store Keeper. (Memo No. 06 dated 01.06.2022)

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31".

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to next audit.

Tan No.03:- Mis- appropriation of Funds under O.E (Memo No.10 dated 02.06.2022)

During the test check of records , it has been found that the SGMH, Mangolpuri Delhi has incurred expenditure in payment of advance to DTC buses for pick & drop facility to staff during the Covid-19. Period, However the hospital received amounting to Rs.4,00,000.00/- as covid fund separately to incurred expdr on account of vehicle arrangement, staying of the staff and providing of food . But the same was not adjusted to covid fund later on . thus the payment has been made from the Delhi Govt Budget and not adjusted from the Covid fund received from Centre Govt.

Beside the voucher for payment is also not verified by the competent authority.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

TAN NO4.- Irregularities in Delhi Jal Board bills(Memo No.14 dated 03.06.2022

During the test check of contingency bills it has been found that Delhi Jal board has raised late payment charge amounting to Rs.375832.60 upto 04/2022 against K.No. 3831360000. The payment has been made without late payment charges, which is causing enhancement of payment of late payment charges as on date action/reasons for the late payment charges may be explain to audit.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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**TAN No.05: Discrepancy in the list of absolute items for condemnation
 (Memo No.20 dated 06.06.2020)**

During the text check of condemnation files provide by Sanjay Gandhi memorial Hospital, the following discrepancies have been noticed:-

S. No	Department	Amount	10% amount purposed for condemnation	Purposed by Hospital	Remarks
1	ENT	1967885	196788	19762 29	1. More than 10% of prices cost 2. For auction MSTC approached for condemnation and last correspondence has done 02.07.2021, further no correspondence file in the file.
2	OT-I(Gynae)	1892600 4020739	189260 402073	189260 201037	1. Les than 10% of prices cost For auction MSTC approached for condemnation and last correspondence has done 01.12.2021, further no correspondence file in the file.
3	OT-II(ortho & Physiotherapy)	991816 +940400(1932216) 11176112	193222 111761 1	193222 558806(5%(2-do- 1. Les than 10% of prices cost 2.-last correspondence done with MSTC on 21.12.2021
4	General & Medical Furniture & Misce.	1981320	198132	97173(5%)	1. Les than 10% of prices cost 2.-do-

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5	Labour OT	1256331	125633	125633	2-do-
6	Radiology	5199865 1964559	519986 196455	259993(5%) 98228 (5%)	1.Les than 10% of prices cost 2.-letter sent Simens medical technology for decommissioning on 01.12.2021 after that no correspondence
		1964559	196455	98228 (5%)	1.Les than 10% of prices cost 2. For auction MSTC approached for condemnation and last correspondence has done 02.07.2021, further no correspondence file in the file.
7	ICU	1987000	198700	99350(5%)	1.Les than 10% of prices cost 2. For auction MSTC approached for condemnation and last correspondence has done 02.07.2021, further no correspondence file in the file.

- (a) On scrutiny of file as mentioned above, it is observed that absolute items are still in the hospital premise more than one or two years. It may be cause for many disease.
- (b) These items are occupied the space in the Hospital which is already facing space shortage.
- (c) After the gap of longtime the valuable amount of condemn items will decrease which will be the cause of loss to Govt. Revenue.
- (d) As per DO letter No.66/CEO/Gem/2021 dated 29.11.2021 issued by Ministry of Commerce & Industry. Government e market & endorsed by Finance Department Govt of NCT Vide No.F.20/08/2017/Finance (policy)/LIS/S.No.19 -18 dated 03.10.2021 regarding Auction/e-Auction Service on Gem. The condemnation process started in pieces meal, why the same has not been done category wise as above.
- The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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**Tan No.06:- Discrepancy in excess procurement of equipment
(Memo No.22 dated 07.06.2022)**

Rule 21 of GFR2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every Officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by him own office and by subordinate disbursing officers. Among the principals on which emphasis is generally laid are the following:-

1. Every officer expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
2. The Expenditure should not be prima facie more than the occasion demands.
3. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
4. Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of people, unless (a) a claim for the amount could be enforced in a Court of Law, or (b) the expenditure is in pursuance of a recognized policy or custom.

During test check of records maintained by the office of Medical Superintendent, Sanjay Gandhi Memorial Hospital (SGMH), Mangolpuri Delhi, for the audit period 2020-21 to 2021-2022, it has been found that the following items which were received from DHS/Other Hospital/Central Store/purchased by Sanjay Gandhi Hospital but the same were still lying in equipment stores as on 31.03.2022 without being utilized as detailed:-

S.No	Name of Items	Date of receiving	Total item	Received from	Price /unit	Total Price	Stock position	Page No.
1	Plus Oximeter	02.07.2020 12.04.2021 21.05.2021	200 200 800 1200	DHS BSA DHS	Received from CPA	Price not available	857	M&E GENERAL 391
2	Bipap Machine	24.04.2021 21.05.2021 24.05.2021 10.06.2021	05 40 40 60 145	DHS Central store DSHM Central store DSHM	Received from CPA	Price not available	138	M&E GENERAL 375
3	Oxygen Contrator	04.08.2020 04.09.2020	60 10 05 30	DHS DHS DHS Central	Received from CPA	Price not available	25	M&E GENERAL 379

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		22.04.2021 06.05.2021 24.06.2021	<u>20</u> 125	store -do-				
4	Lap clip Applicator	03.03.2020	06	Panashe	44847	134541	06	GEM II 114
5	High Flow o2 mask	20.04.2020 16.03.2021	1000 1000	BVM Medical system Zexmon international	187 90.41	187000 90410	1080	GEM II 126,
6	Laprosopic Dissecting Spatula	2018	15	Received from CPA	Received from CPA	Price not available	10	GEM II 51,
7	Laprosopic Directing Electrocode L-Shaped	2018	40	Received from CPA	Received from CPA	Price not available	40	GEM II 50,
8	Double Lumen Polymeter	2018	25	Received from CPA	Received from CPA	Price not available	10	GEM II 55,
9	Incision Iodine Surgical Drape	03.04.2018	1000	Pioneer Associates	360.030	360030	375	GEM I 207

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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3

TAN No.07:- Short comings in the Maintenance of Stock register(Memo No.24 dated 08.06.2022)

Stock register maintained by stationery store of Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi.110083 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 registers 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 stationery 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 same are missing/lost.

4. Non-Conducting of Annual Physical verification:- As per Rule 2013 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 2020-21 to 2021-2022 which is against the provision of GFR.2017.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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TAN No.08:- Miss appropriation of budget under the sub head office expenses
(Memo No.25 dated 09.06.2022)

During the test check of the outsource & Vehicle records maintained by the Sanjay Gandhi Memorial Hospital, Mangolpuri, Delhi for the period 2020-21 to 2021-2022 following irregularities have been noticed:-

1. Some bills of vehicle used during the Covid-19 period exclusively for Covid-19 purpose (as providing pick & drop facility to the staff) paid out of office expense sub head though this Hospital received Rs.40000000 as Covid funds to use for the purpose. But paid vide bill No. 717 dt. 12.03.2021, 26 dt. 22.04.2021, 334 dt. 26.08.2021 out of Office expenses.
2. Similarly an order was issued to hike 25% staff for sanitation, security & NO work for Covid-19 & it was advised to engage the staff through the running vendors, accordingly this hospital enhanced the manpower 86 to (NO 86+26=112), 121 to (Security 121+20=141) & (sanitation 90+22=112). All the service provider submitted the bills combined for the total staff engaged by them. However, the bills for the additional staff engaged exclusively for Covid-19 purpose should be cleared out of covid-19 fund allotted to this hospital.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.



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TAN No.09:- Non-availability of Medicines in Medicines Store. (Memo No.26 dated 09.06.2022

Department of Health & Family Welfare, GNCTD vide its order dated 28.08.2017 instructed to all the MDs/MSs of Government hospital of NCT of Delhi that it must be ensured that 100% medicines and consumables should be available in the hospital.

During test check of records of Sanjay Gandhi Memorial Hospital revealed that the following drugs/medicines/Syp. Which are generally prescribed by the doctors remained out of stock for quite long time as detailed below:-

S.No.	Name of Medicines	Period of Non Availability	Total No. of days of Non-availability
01	Inj. Frusemide	16/11/2019 to 8/08/2020	287
02	Inj. Atropine Sulphate	14/02/2020 to 2/09/2020	212
03	Tab. Hyoscine butyl bromide	01/04/2019 to 1/10/2020	550
04	Inj. Acyclovir	01/08/2020 to 31/03/2021	243
05	Inj. Atropine Sulphate	29/01/2021 to 1/03/2021	62
06	Inj. Calcium Gluconate	01/04/2019 to 31/03/2021	731
07	Inj. Dinoprostone	01/04/2019 to 31/03/2021	731
08	Inj. Etophylline+Theophylline	01/04/2019 to 31/03/2021	731
09	Syp. Lactulose 100ml	10/12/2019 to 31/03/2021	478
10	Tab. Sodium Valproate 500mg	20/08/2019 to 31/03/2021	590
11	Tab. Telmisartan 40mg	06/07/2020 to 02/02/2021	212

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

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CURRENT AUDIT REPORT

2022-23

Para no. 01

(Observation Memo No. 09 Dated: 23.11.2023)

Subject: **Recovery of Rs. 6351/- 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 Sanjay Gandhi Memorial Hospital, Delhi, it has been observed that the following official have availed more than 365 days leave as on date and the Hospital 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.6351/-** 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:

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

1. Smt. Asha Rani, Staff Nurse(Balance Child Care Leave as on 14.12.2018 – 355 days)

Period of leave in excess of 365 days after 01.03.2019	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)
04.01.2019 to 18.01.2019	15	58600 + 7032 = 65632	31757	25406	6351
TOTAL RECOVERY TO BE MADE					6351

Recovery of Rs.6351/- on account of over payment of CCL be made from above said official after due verification of facts & figures from record under intimation to audit. Other similar types of cases may also be got reviewed.

Para no. 02

(Observation Memo. No. 14 Dated: 28.11.2023)

Sub: Excess payment of adhoc-bonus - recovery of Rs. 7426/- ✓

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

During the scrutiny of Pay Bill Register & salary bills as provided by Sanjay Gandhi Memorial Hospital, Delhi, it has been observed that following officials have joined govt. service during 2022- 23.

Sr. No.	Name of Official/ Designation	Date of Joining of Govt. Service / EOL	Bonus paid	Bonus entitled	Recovery to be made
1.	Ms. Prity, Nursing Officer	19.06.2021	6908 (bill no. BO 538 dated 18.10.2022)	12 days of june i.e. $6908/12=576$ $576/30 * 12=230$ 9completed months $=6908/12 * 9=5181$ Total =5411	1497
2.	Sh. Rakesh Saini, Nursing Officer	28.06.2021	6908 (bill no. BO 538 dated 18.10.2022)	03 days of june i.e. $6908/12=576$ $576/30 * 3=58$ 9completed months $=6908/12 * 9=5181$ Total 5239	1669
3.	Ms. Mukta Rawat, Nursing Officer	28.06.2021	6908 (bill no. BO 538 dated 18.10.2022)	03 days of june i.e. $6908/12=576$ $576/30 * 3=58$ 9completed months $=6908/12 * 9=5181$ Total 5239	1669

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4.	Ms. Nisha Sharma, Nursing Officer	09.06.2021	6908 (bill no. BO 538 dated 18.10.2022)	22 days of june i.e. $6908/12=576$ $576/30*22=422$ 9completed months $=6908/12*9=5181$ Total 5603	1305
5.	Ms. Pratibha, Nursing Officer	08.06.2021	6908 (bill no. BO 538 dated 18.10.2022)	23 days of june i.e. $6908/12=576$ $576/30*23=441$ 9completed months $=6908/12*9=5181$ Total 5622	1286
	TOTAL				7426

The above calculation is subject to completion of service sans EOL/suspension etc. by the official as required for the grant of bonus.

Recovery of Rs. 7426/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level

Para no. 03

(Observation Memo No. 02 Dated : 20.11.2023)

Sub: Delay in payment of wages & non imposition of penalty of Rs.11,09,600/-.

As per the statutory provisions under cabinet note no. 2323 dated 22.3.2016 & Chief Secy U.O. no. CS/2022/2917-2919 dt.07.03.2022 and circular issued by labour deptt no. F14/Addl LC/wages/2022/3529-3539 dated 28.6.2022," all concerned are hereby directed to ensure that wages to all contractual/outsourced workers are to be paid by the 7th of next month if the establishment has engaged less than 1000 persons/workers and (ii) by 10th of the next month if the establishment has engaged more than 1000 workers regularly without fail. A full proof system should be devised by all the departments(specially by the defaulting Departments) for ensuring that wages to contractual/outsourced staff are to be paid by the 7th of next month and there should be no lapse in this regard." /...

During the test check of the file F.5(106)SGMH/NO TENDER(GEM)/CT/2020 regarding engaging of Nursing Orderely through outsource from M/s Gaurav Enterprises wef 07.07.2020 for 02 years, which was later on extended from 07.07.2022 to 06.09.2022 or till finalizaton of

new tender(69/N) as provided by the office of Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi for the period 2022-2023, the following has been observed :-

As per the terms and conditions of the GEM agreement between the Deptt and the firm i.e. from M/s Gaurav Enterprises, the clause 7 provides that "the contractor shall also the wages by 7th of every month disburse through electronic transfer mode to the employees the wages which should be compliant to the prevailing minimum wages and shall mandatorily include ESI, EPF(including EDLI) as admissible."

Further agreement provides that the service provider shall be responsible for timely payment of take-home remuneration to the supporting staff and deposit of EPF and ESI(both employee and employer share), failing which a penalty will be deducted.

And as per the penalty clause "there is penalty of Rs.100/- per day for each default for delay in payment of take home remuneration by the service provider."

From the file it is observed that the contractor is not paying the wages by 7th of the next month leading to violation of agreement but the hospital has failed to levy the penalty as per the agreement as per detail given below:

However, the above penalty has not been imposed as per detail given below :-

Month of bill	Sanction no./date	No of Nursing officer deployed & paid	Due date of payment	Actual Date of payment as per bank statement	Delay in no. of days after 7 th of the month	Rate of penalty (In Rs.)	Amount of penalty (In Rs.)
2/2022	8856-59 dt.21.07.2022	101	07.03.20 22	02.04.2022	26	100	262600
3/2022	8856-59 dt.21.07.2022	101	07.04.20 22	16.04.2022	09	100	90900
4/2022	8856-59 dt.21.07.2022	102	07.05.20 22	23.05.2022	16	100	163200
5/2022	10794-10797	103	07.06.20 22	27.06.2022	20	100	206000
6/2022	10794-10797	103	07.07.20 22	21.07.2022	14	100	144200
7/2022	1236-71 dt.06.10.2022	102	07.08.20 22	24.08.2022	17	100	173400
8/2022	1236-71 dt.06.10.2022	99	07.09.20 22	14.09.2022	07	100	69300
				Total			1109600

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Since, till date no bills have been provided by the hospital authorities, the above recovery has been made on the basis of sanctions issued. The same may be provided at the earliest.

As per the agreement "the repeated breach of SLA beyond 3 instances in the entire contractual period shall be treated as breach of contract. Breach of SLA is defined as performance lower than define lower performance in this agreement. If any SLA is breached beyond 3 instances in any billing period, then same shall be treated as a breach of contract and buyer will have full rights to terminate the contract after giving a notice of 30 days."

From the file, it has been found that the firm is not paying the Bonus for the period 7/7/2020 to 6/7/2022 in violation of the contract and payment of Bonus Act in spite of repeated directions from the hospital authorities.

Reasons for non imposition of penalty and continuation of contract in spite of the firm having low performance and making frequent and continuous breach of contract were sought from the deptt but same were not provided. After 8/2022, records related to the firm providing the above services were sought but same were not made available to the audit. In absence of such record, audit is not in a position to ascertain the timely payment of wages by the firm during 2022-23.

The recovery of Rs.11,09,600/- may be made after due verification of facts and figure under intimation to audit. Similar cases in r/o all outsourced services for 2022-2023 may be reviewed under intimation to audit.

Para no. 04

(Observation Memo No. 03 Dated: 21.11.2023)

Sub: Irregularities in billing & payment to M/s Life Line Services in r/o kitchen/dietary services - Recovery of Rs. 545421/-

During test check of file F.5/40/SGMH/Kitchen Ser Tender(GEM)/CT/2022, the following is observed :-

M/s Lifeline Services has been awarded the contract of kitchen/dietary services on outsource bass for 02 years from 1.9.2022 to 31.8.2024. As per the agreement, the contractor was to provide entire meal i.e. all components of meal i.e. Morning tea+snacks, breakfast, lunch, evening tea+snacks, dinner to the patients @ Rs 67.830 per patient inclusive of GST.

The same firm was awarded with tender w.e.f 1.3.2019 to 28.2.2021 @ RS. 176.90, later on extended on different occasions initially upto 31.3.2022 and later from 1.4.2022 to 31.5.2022, period 1.6.22 to 31.8.22. As per the original agreement and NIT clause 2.13, the agreement is extendable for an additional period of one year. But as per NIT the said extension can not be beyond further one year, each extension will be upto a maximum of six months which in this case is upto 28.2.2022 but the same has not been followed and extension granted beyond one year in violation of agreement. Reason for the same may be elucidated to audit.

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The firm while submitting the bills, instead of charging according to number of patients given full diet having all five components, has charged for patients of highest number of out of all five qty supplied out of all 5 components, thereby implying highest number of component taken as number of patient and multiplied by Rs 67.830 for a month, which is not in accordance with the agreement as not all patients have been provided the complete i.e. all five components of diet and thus has led to excess payment in violation of the agreement.

As per para 214 and 215 of 53/N, the demand of meal is sent on basis of number of patients in each ward without name and CR no of patient on basis of mid night head count as used by hospital as evident vide para 167 of 40/N whereas CR no and name of patient is more reliable source of data for patient count.

Vide para 141, 34/N, it was observed by the hospital authorizes that there is a wide variation between the various meals, and as per 35/N as per bid document meal inclusion per diet per day has to be considered where one diet equals to Morning tea+sancks, breakfast, evening tea, snacks, dinner. Since, hospital had only rate for complete meal, not item wise rates (36/N), as per para 181 of 44/N, the hospital authorities decided to release payment on basis of complete meals which include all above i.e. Morning tea+snacks, breakfast, lunch, evening tea+snacks, dinner.

However, later on vide para 187 of 46/N, the hospital authorities changed the definition of complete meal and decided that payment may be given on the basis of complete meals i.e. Breakfast, lunch and dinner. Accordingly, bills for January 2023 to May 2023 were processed and least of three i.e. Breakfast, lunch, dinner was taken as no of patients and amount calculated and amount deducted accordingly from the bills as evident at 47/N and sanction issued after deducting the amount vide sanction no 9784-89dt.25.08.2023.

Month	Morning Tea (No of patients)	Brea kfast (No of patie nts)	Lunch (No of patients)	Ev tea (No of patients)	Dinner (No of patients)	No of patients as per bill claimed by agency	Amount claimed by agency (In Rs.)	Com plete diet patie nt as identi fied by Deptt	Paid amount (In Rs.)
1.1.2023	7965	9608	10365	9933	8350	10365	703057.95	8350	566381
1.2.2023 to 28.2..2023	6471	7808	8738	8290	6848	8738	592698.54	6848	464500
March 2023	6462	8376	9103	8774	7392	9103	617456.49	7392	501399
April 2023	6074	7815	8609	8369	7103	8609	583948.47	7103	481796
May 2023	6619	8469	9131	8692	7819	9131	619355.73	7819	530363

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But for the period prior to January 2023 in which the firm has supplied the diets and hospital authorities have sanctioned the full amount as billed by the firm for patients of highest number of out of all five qty supplied out of all 5 components, thereby implying highest number of component taken as number of patient and multiplied by Rs 67.830 for a month vide sanction no. 3182-3185dt.28.03.2023 paid by bill no. 810 dated 29.3.2023 without identifying the complete Diet patients as made in above mentioned bills which needs to be reviewed and recovery be made by the hospital authorities which comes to be as under :

Month	M Tea (No of patient)	Breakfast (No of patients)	Lunch (No of patient)	Evg tea (No of patient)	Dinner (No of patient)	No of patients as per bill claimed by agency	Amount passed by Hospital (In Rs.)	Complete diet patient as per hospital authority approved formula	Rate (In Rs.)	Amount to be paid (In Rs.)	Amount to be recovered (In Rs.)
Sept 22	10229	12353	13397	13038	11095	13397	908719	11095	67.83	752573.9	156144.7
Oct 2022	9960	11896	12576	12059	10508	12576	853030	10508	67.83	712757.6	140272.4
Nov 2022	8995	10829	11401	10702	9814	11401	773330	9814	67.83	665683.6	107646.2
Dec-22	7738	9206	10008	9656	7924	10008	678843	7924	67.83	537484.9	141357.7
Total											545421

As per agreement, the contractor is to provide all five components to the patients billed but in present formula approved for payment, the deduction in r/o short supply of morning tea+snacks & evening tea and snacks w.r.t. no of patients paid has not been made.

Further, as per T&C clause 5.1 a nodal officer may be nominated to report on satisfactory provision of indented diets by service provider... The nodal officer shall be entitled to deviate either by addition or by deduction from the schedule of items of work given in the said specification. The order in r/o appointment of nodal officer, if any, and reports of nodal officer was sought but the same were not provided to audit.

For actual recovery amount, the no of patients as per CR no. data and component wise rates during the period of firm provided the services in the hospital was sought but the same was not provided to audit for calculating the excess amount paid to the contractor. In absence of it, it is not feasible to calculate the actual amount of recovery.

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The recovery of Rs. 545421/- calculated as on basis of decision of hospital authorities vide para 187 of 46/N of F.5/40/SGMH/Kitchen Ser Tender(GEM)/CT/2022 may be made after due verification of facts and figure. Further, the hospital authorities may ensure that payment to the firm is made as per the agreement. In addition, similar cases be reviewed under intimation to audit.

Para no. 05

(Observation Memo No. 04 Dated: 21.11.2023)

Sub: Non adjustment of outstanding advance/AC Bills amounting to Rs.11499945/-.

As per Rule 118 of Receipts and Payment Rules, no officer disbursing the advance should be allowed to draw a second abstract bill without producing a detailed bill to account for the amount already disbursed from the last advance taken, if any amount is balanced by refunded at the same time. The submission of the detailed bill should not be delayed beyond the end of the month following that in which the advance was drawn.

As per the information provided by the PAO-VII vide letter no. AC-Bil/2022-23/PAO-VII/2023-24/574DATED20/11/2023 and Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi, it has been observed that the following advances remained unadjusted as on date. The details are as under:

S. No.	Bill No	Date	Year of advance	Amount(In Rs.)
1	923	10/12/2015	2015-2016	6000
2	255	17/07/2017	2017-2018	9333661
3	465	27/09/2018	2018-2019	1551570
4	267	01/08/2019	2019-2020	608714
Total				11499945

The same observation was made by the previous audit party vide para no. 04(2020-2022). Advances are very old and already pointed out earlier also.

HOO/DDO may take necessary efforts for early settlement of the above outstanding advances under intimation to audit.

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Para no. 06

(Observation Memo No. 08 Dated: 22.11.2023)

Sub:Non-deduction of TDS amounting to Rs.74806/-.

As per section 194C of Income Tax Act, any person who pays money to the resident contractor (or subcontractor) for carrying out any work (including the supply of labor) is required to deduct tax on such payment. The above condition also requires the existence of a contract between contractor and contractee.

Section 194C deals with the provisions for tax deduction at source at the time of payment to contractors/sub-contractors.

The TDS has to be deducted when the one time payment amount exceeds Rs.30,000 or RS.1,00,000 in aggregate during the year. The tax deduction has to be done at 1%(in case of individual & HUF) and 2%(others).

During the test check of the bills/vouchers of contractors of Sanjay Gandhi Memorial Hospital, it has been observed that the hospital has not deducted TDS uniformly in the bills. Instances have been noticed where in some bills TDS has been deducted and in some bills TDS has not been deducted. A few Instances from the bills as provided by the hospital, where TDS has not been deducted, are as under are as under:

S. N O.	Name of Agency	Subject	Bill No & date	Gross Amount before GST (In Rs.)	Amount TDS@2% (In Rs.)
1	UMPIRE GASES	Supply of gas cylinder	540dt19.10.22	766850	15337
2	UMPIRE GASES	Supply of gas cylinder	650dt04.01.23	815326	16307
3	UMPIRE GASES	Supply of gas cylinder	752dt04.03.23	796260	15925
4	UMPIRE GASES	Supply of gas cylinder	752dt04.03.23	788670	15773
5	Enkay Enterprises	Paper based printing services	633dt21.12.22	262711.80	5254
6	GSGEnterprises	Paper based printing services	633dt21.12.22	234110.17	4682

7	Indu Cards & Graphics	Paper based printing services	124dt.01.06.23	76424	1528
	Total				74806

Recovery amounting to Rs.74,806/- may be made from the contractors after due verification of facts & figures under intimation to audit. Similar type of cases may be reviewed at the hospital level.

Para no. 07

(Observation Memo No. 07 Dated: 22.11.2023)

Sub. : Non returning of Library Books and recovery amounting to Rs.8213.40 ,

List of books issued to Doctors

During the test check of library records, it is observed that the Library had issued 06 books to Doctors since long but the same was not returned back to library till date. The details of books are as under: -

Sl.No.	Accession Number	Date of issue	Name of book	Cost of book as per accession register	Issued to	Remarks
1	Nil	05.10.2016	Pedithesis		Dr. Pramod Kumar	
2	Nil	08.06.2016	Standard operation procedure		Dr. A.K. Agarwal	

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3	A-8	07.06.2021	Clinical anesthesia		Dr. Nyphea Kaul	Name of book is different from accession register book at a-8 which is text book of anaesthesiology of Rs. 3825.00
4	A-9	07.06.2021	Atlas of regional anesthesia	8213.40	Dr. Nyphea Kaul	
5	16(SK) I	08.05.2023	Dermatolog y volume II		Dr. Arvind Misra	Cost not mentioned in accession register or issue register
6	16(SK) II	08.05.2023	Dermatolog y Vol II		Dr. Arvind Misra	Cost not mentioned in accession register or issue register

It is to mention here that there are cases where, the purchase price/cost of books is not mentioned in the accession/issue register maintained by Sanjay Gandhi Hospital. Hence it the amount of books issued cannot be verified Therefore, The hospital authorities may take necessary steps for recording of cost of all books in the library and make a proper record/register in r/o all books..

The hospital authorities may take necessary steps for returning of books from the concerned officer/official failing which recovery of Rs. 8213.40 be made under intimation to audit. Further, in case of other books where cost price is not available, the hospital authorities

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may take necessary steps to ascertain the cost of issued books and make recovery in case of non returning of books, under intimation to audit.. All such other similar cases may be reviewed at hospital level.

Para no. 08

(Observation Memo No.01 Dated :16.11.2023)

Subject :- Non utilization of imprest money.

During the test check of Cash book of Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi, it is seen that the Hospital is maintaining imprest account with balance of Rs.4500/- during the entire audit period i.e. 2022-2023. However, the said imprest has not been used for expenditure and same lies unspent as cash during the entire audit period i.e. 2022-2023 and neither any recoupment has been done nor any expenditure has been booked.

As such the department is not utilizing the imprest money for the purpose it is meant for.

Need of Imprest money may be reassessed and in case of non-utilisation, the amount of Imprest may be deposited with government accredited bank. Needful may be done and compliance be shown to next audit.

Para no. 09

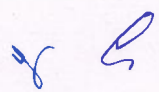
(Observation Memo No. 12

Dated: 23.11.2023)

Sub: Irregular payment of Annual Allowance to Doctors – Rs. 264600/-.

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 Sanjay Gandhi Memorial 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.

Name of Medical Officer	Designation	PBR Page No.	Period	Annual Allowance paid	TOTAL
Dr. Anil Kumar	MO	19	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Bina	MO	20	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Chander Prakash Meena	MO	21	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Mahipal Singh	MO	22	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Sudhir Ranga	MO	23	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Suruchi Gupta Prakash Bansal	MO	24	01.03.2022 to 28.02.2023	2250x12=27000	27000
Dr. Swati Girdhar	MO	25	01.03.2022 to 28.02.2023	2250x12=27000	27000
Dr. Gurdeep Singh Arora	MO	34	01.03.2022 to 28.02.2023	1350x12=16200	16200
Dr. Kumar Ashish	MO	35	01.03.2022 to 28.02.2023	2250x12=27000	27000
Dr. P.C. Prabhakar	MO	36	01.03.2022 to 28.02.2023	2250x12=27000	27000
Dr. Suhit Anil Kumar Savalia	MO	37	01.03.2022 to 28.02.2023	2250x12=27000	27000

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Dr. Vijay Mohan Agrawal	MO	38	01.03.2022 28.02.2023	to	1350x12=16200	16200
Dr. Rishabh Lodhwal	MO	39	01.03.2022 28.02.2023	to	1350x12=16200	16200
TOTAL						264600

Hospital authorities may obtain prescribed certificate from the above officers or recovery may be made after due verification of facts & figures under intimation to audit. Other similar types of cases may also be got reviewed.

Para no. 10

(Observation Memo No. 13

Dated: 28.11.2023)

Sub: Non grant of Periodical Annual Increment.

CCS(Revised Pay) Rules,2016 provides for the entitlement of employees for drawal of annual increment either on 1st January or 1st July depending on the date of appointment, promotion or grant of financial upgradation.

During the test check of PBRs maintained by Sanjay Gandhi Memorial Hospital during the financial year 2022-2023, it has been observed that the some of the staff have not been granted Annual Increment (neither on 1st July or 1st January). A few instances are given below:

S.No.	Name & designation of the official
1	Sh. Vijay Verma,UDC
2	Ms. Mukta Rawat, Staff Nurse
3	Ms. Prity, Staff Nurse
4	Sh. Rakesh Saini, Staff Nurse
5	Ms. Kamana Sharma, Staff Nurse
6	Sh. Dinesh Kumar, NO
7	Sh. Jai Prakash, O.T. Assistant
8	Sh. Kapil Lakka, O.T. Assistant
9	Sh. Manjit Singh, O.T. Assistant
10	Sh. Pardip, O.T. Assistant

Reason for non grant of Periodical Annual Increment was sought but the hospital authorities have not replied. Hospital authorities may take necessary steps for grant of annual increment to the above officials as per rules under intimation to audit and similar cases be reviewed at hospital level. Efforts be taken to ensure that the periodical annual increment to all eligible officers/officials be granted in due time

Para no. 11

(Observation Memo. No. 15

Dated: 28.11.2023)

Subject: Accumulation of unserviceable stores

Rule 217 of GFR, 2017 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase of item. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.

During the test Audit of condemnation record as provided by Sanjay Gandhi Hospital, for 2022-23, it was observed that many obsolete/ unserviceable/condemned store items were lying in various department of the Hospital was amounting to as per details given below:

Items to be disposed off after declared condemned

Item No.	Name of deptt/ward	No of items	Gross Book Value/Ori ginal price in Rs.	Reserve price	Remarks
Order no. 2947-12954 dated 1.0.2020	Physiotherapy deptt	6	940400	193222	No follow up action taken since last letter to MSTC dated 2.7.21

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Order n o. 12947-12954 dated 1.0.2020	OT-II	8	991816		
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Order no. 7426-7429 dated 21.6.21	OT01	10	29402	96896	No follow up action taken since last letter to MSTC dated 2.7.21
	ICU general	39	49322		
	L Room general items	11	14650		

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Surgery ward I	4	44100	
Gyne OT	18	29750	
Paed casulaty	23	151213	
Ward 3 general items	5	6090	
Ward 3 general items	5	6300	
B M W Deptt	2	13620	

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Gyne ward 4	13	34636		
Paed ward 05	18	73018		
EMG ward	17	258545		

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	Gyne OPD	32	92608		
	Mortuary generl item	5	8429		
	Main opd general item	10	91628		
	Casualty items	14	124353		
	Casualty items	35	237506		
	Ward 04 OB	23	186644		
	Pthology Deptt	22	529506		
Order n. 7434-7437 dt 21.6.21	Radiology	05	1964559	98228	No follow up action taken since last letter to MSTC dated 2.7.21
Order no. 14784-87 dated 20.12.21	Gyne	176	4020739	201037	No follow up action taken since last letter to MSTC dated 21.12.21
Order no. 7430-7433 dated 21.6.21	ICU	18	1987000	99350	No follow up action taken since last letter to MSTC dated 2.7.21

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Items (Proposed for condemnation) to be declared condemned and disposed off and lying in non working condition/unusable :

Deptt	Item	No	Purchase price	Date of purchase
Mortuary	Q dor control system	1	78000	3/3 (1.7.03)
	Hospital bed	1	88200	4/3 (5.11.03)
	Auto psy dissecting knife	2	72600	1/3 (2.4.03)
	Instrument cabinet	2	7360	4/99 (9.12.99)
	S s autopsy table	2	996000	13.2.2008
	Mortuary cabinet	4	794600	2.7.2009
	Total		2036760	

Early steps to dispose of these items having book value amounting to Rs. 1810544/- may be taken as due to passage of time there is every possibility of deteriorating their condition. Further they may not fetch good amount on their late disposal. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authorities is required to take necessary steps according to relevant rules/procedures to dispose of 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.

Para no. 12

(Observation Memo No. 16

Dated: 29.11.2023)

Sub: Notional loss of revenue (license fee / rent/other charges) due to running of hostel mess & canteen without authorization /award of contract/agreement

From the records as provided by the SGMH, Mangolpuri, Delhi, from the file F.5/52/SGMH/Mess(Doctors Hostel)/CT/2022, it is seen that a hostel mess & canteen is being run in Doctors Hostel by M/s Good Food Hospitality Services. In this regard, the following is observed :-

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- The mess is being run since 2009 and hospital is providing kitchen space, cover sitting area, electricity and water supply and fixed appliances free of cost to the firm.
- The RDA that provided the permission to the firm itself is in question as there is no documentary evidence/detail regarding the validity of the association.
- Though mess is supposed to be run on no profit and no loss, but no charges have been fixed by the hospital in lieu of that.
- There is nothing in the permission letter to suggest if any license fee or any other charges are being taken from the firm against the permission of running of mess & other facilities as provided by the hospital to the firm.

As such, it is evident from the file that there is no valid authorization/allotment/lease/rent agreement/contract letter/MOU with the firm providing mess services in the hostel. No license fee, water and electricity charges are being charged by the hospital from the firm.

The present status of the mess/canteen may be provided and accordingly, hospital authorities may take necessary steps as per rules under intimation to audit.

Para no. 13

(Observation Memo No. 17

Dated: 29.11.2023)

Sub: Avoidable expenditure of Rs. 5919201/- due to injudicious assessment of sanctioned load of electricity supply.

The Sanjay Gandhi Memorial Hospital has one domestic electricity connection (CA No.60000015663) of sanctioned load of 1460 KW. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connections at any time during April 2022 to March 2023 was 500KW-1000KW. As per electricity tariff schedule demand charges at Rs.250 per KVA plus other charges are payable as electricity charges based on the sanctioned load even when the consumption is less.

SGMH has paid a total sum of Rs. 4436064/- on account of fixed charges only which could have been lessened as detailed below:

Period	sanctioned load kw	Maximum Demand Indicator (MDI) kw	Difference in Contract demand and maximum demand	Fixed charges charged on sanctioned load	Avoidable charges

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13.4.22 to 11.5.22	1460	918	542	348502	129375
12.5.22 to 11.6.22	1460	1080	380	369343.5	96131
12.6.22 to 117.2022	1460	1155	305	360656.5	75343
12.7.22 to 10.8.22	1460	1119	341	353210.5	82496
11.8.22 to 12.9.22	1460	921	539	393251	145180
13.9.22 to 9.10.22	1460	963	497	393251	133867
10.10.22 to 11.11.22	1460	804	656	392886	176530
12.11.22 to 9.12.22	1460	657	803	337114	185413
10.12.22 to 10.1.23	1460	906	554	376753	142960
11.1.23 to 7.2.23	1460	957	503	338501	116621
8.2.23 to 8.3.23	1460	687	773	367956.5	194815
9.3.23 to 11.4.23	1460	525	935	404639	259135
Total				4436064	1737865

Had the SGMH Hospital authority assessed the requirement of electricity supply based on the actual consumption and got the sanctioned load for domestic connection reviewed, it could have saved Rs. **1737865/-** on account of fixed charges only during the year 2022-23.

The Hospital authorities may look into the matter and the sanctioned load may be reduced as per the requirement under intimation to audit.

Para no. 14

(Observation memo no. 20 dated 30.11.2023)

Dated: 30.11.2023

Subject :- Non providing of record

The following record has not been provided :-

- Log books & history sheets of equipments & machinery, Files related to the equipments purchased during 2022-23 and installation reports, Reply of record memo 03 dated 13.11.2023, Record related to repair of General items
- Record from the wards viz. indent books, consumable, non consumable indent books etc, . Record related to ambulance, Record from the blood bank
- Record in r/o outsourced facility of tests, CT Scan etc
- Property record register, Stock register of stationary and other general items (consumable and non consumable)

- Spouse information, dispatch register, postage stamp record , Record/list of employees drawing double TA
- OTA/Conveyance allowance Registers
- List of unserviceable items lying in the hospital
- Reply to record memo no. 05 dated 13.11.2023 regarding tender, 09 & 12 dated 13.11.2023 and record of accommodation, memo no. 11 dated 13.11.2023 regarding full month leave, memo no. 14 dated 13.11.2023 regarding BSc qualified nurses, record memo no. 17 related to local purchase of medicines, record memo no. 18 related to pending court cases, reply to record memo no. 21 dated 17.11.2023 etc.
- Budget control register, information of gpf final payments made, Income Tax calculation proforma alongwith supporting documents / TDS records / files, valuable register, GAR-06 stock register,.

The same be shown to next audit.


Signature of AAO

(Smt. Hemlata)


Signature of IAO

Name of I.A.O: ChanderMohan

TAN No. 01

(Observation Memo No. 05

Dated: 21.11.2023)

Sub: Non availability of medicine in medicine store

Deptt of Health & Family Welfare, GNCTD vide its order dated 28.8.2017 instructed to all MDs/MSs of Govt hospital of NCT of Delhi tat it must be ensured that 100% medicine and consumable should be available in the hospital.

During test check of pharmacy stock registers as provided by Sanjay Gandhi Memorial Hospital it is seen that medicines generally prescribed by doctors remain out of stock for quite a long time as detailed below :-

S. No.	Name of medicine	Period of non availability	Page no.
1.	Tab Amiodarone 200mg	4.6.2022 to 21.8.2022	53& 05
2.	Tab Atorvastatin 10mg	5.12.2022 to 2..1.2023 17.01.2023 to 31.3.2023	32
3.	Tab Betahistime 16mg	1.11.2022 to 31.3.2023	62
4.	Clotrimazole veg pessaries	1.4.2022 to 25.5.2022	93
5.	Tab carbimazole 5mg	20.5.2022 to 31.3.2023	119
6.	Tab Pyridoxine	19.10.2022 to 14.11.2022	453,460
7.	tab Lamotrigine 50mg	19.4.2022 to 31.3.2023	333
8.	Tab linzolid 600mg	1.4.2022 to 31.3.2023	337
9.	Tab Rentac 150mg	19.1.2022 to 6.2.2022 25.2.2023 to 13.3.2023	04,05
10.	T Serratiopeptidec 10mg	1.11.2022 to 31.3.2023	23
11.	Tab Sdlbvtamole 4mg	18.1.2023 to 31.3.2023	32
12.	Tab Thyroxine 125mg	30.1.2023 to 31.3.2023	56
13.	Syp Bromhexine	14.1.2023 to 6.2.2023	151,152
14.	Syp Promethazine	28.4.2023 to 16.5.2023	241
15.	Lotion minoxidil 5%	31.10.2022 to 31.3.2023	359
16.	Povidone iodine cream	8.10.2022 to 31.3.2023	373

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

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TAN NO. 02

(Observation Memo No. 06)

Dated: 22.11.2023)

Subject :- shortcomings in maintenance of record and non conduct of physical verification of books

During the test check of library record as provided by Sanjay Gandhi Memorial Hospital, the following is observed :-

1. The index made in start of accession register is not correct as it does not reflect the true picture of total books of each deptt as entered in the accession register which is as under :-

Deptt	No of books as per accession register
anesthesia	24
dental	4
ENT	29
forensic	10
medicine	95
ortho	50
OBG	134
eye	32
path	33
paed	86+2
radiology	41
skin	20
surgery	51
Total	611

2. The books needs to be entered in continuous series to get the total number of books as on date in the library.
3. Since as per accession register, the total books are 611, the physical verification as per GFR 2017 rule 215, complete physical verification of books should be done every year in case of library having not more than twenty thousand volume. However, from the records as made available, it is observed that no physical verification has been done by the hospital

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

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TAN NO 03

(Observation Memo No. 10

Dated: 23.11.2023)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by Sanjay Gandhi Memorial Hospital, Delhi for the Audit period 2022-2023, the 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, installment 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 entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.

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

TAN NO. 04

(Observation Memo No. 11

Dated: 23.11.2023)

Sub: Service Book

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(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Book of the staff of Sanjay Gandhi Memorial Hospital, Delhi for the Audit period 2022-2023, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015 e.g Ms. Aarti Anand, staff nurse, Ms. Poonam Kumari, staff nurse, Smt. Kamlesh, Staff Nurse, Smt. Asha Rani, staff Nurse.

It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Photograph not attested:

The photograph of Govt. servant pasted at the first page of Service Book should be attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases eg. Ms. Kamal Dahiya, Nursing Officer, Dr. Nymphia Kaul, Jr. Split, (Anasthesia), Sh. Manish kumar Singh, NO.

(2) Character & Antecedents verification not done

The entry of police verification made in the service book of Smt. Kamlesh, Staff Nurse has not been signed by the competent authority.

(3) Service verification not done

The services of the staff has not been verified since 30.06.2019. Eg. Dr. Jitendra Singh, Split (Ortho), Dr. Deepak Gupta, Dr. Nymphia Kaul, Jr. Split, (Anasthesia).

(4) Leave account The entries of Leave sanctioned in the service books has not been signed eg. Dr. Nymphia Kaul, Jr. Split, (Anasthesia), ManishKumar Singh, NO.

(5) Annual Increment not signed

The annual increment granted has not been signed in the service books, eg. Dr. Deepak Gupta entry wef 01.07.2020 till 01.07.2023, Sh. Manish Kumar Singh, NO.

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(C) 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 Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	NAME OF THE OFFICER / OFFICIAL	DESIGNATION	Date of Birth	Date of Appointment
1	Dr. Jitendra Singh	Specialist(Ortho)	16.10.1967	17.01.2002
2.	Dr. Nymphia Kaul	Specialist(Anaesthesia)	10.12.1966	23.08.2001
3.	Dr. Lakhwinder Kaur	Specialist(O&G)	01.05.1975	24.05.2005
4.	Dr. Arvind Misra	CMO(NFSG)	04.12.1959	01.09.1986
5.	Ms. Harsh Dhingra	AAO	24.04.1972	23.08.1995

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

TAN No. 05

(Observation Memo No. 18

Dated: 29.11.2023)

Sub: Short comings in the maintenance of Stock register. ✓

Stock register of Surgical Store(1&2), L.P. Medicines(1) & Chemical Consumable (H-16) as provided by Sanjay Gandhi Memorial Hospital were test checked . Few short comings noticed during the course of audit are given below:

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1. **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 the entries of issuance are not being attested / verified by the Incharge in the Chemical Consumable (H-16) register. 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.

2. **Non-recording of expiry date, exact specifications and serial number of stationery items**

It has also been observed that the department is not recording the expiry date of the surgical items in the Surgical(1&2) stock Register in the stock register being maintained. Such vital information must have been recorded in the stock register to prevent the issuance /use of expired items

3. **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 2022-2023 in the stock register of Surgical Store(1 &2), which is against the provisions of G.F.R., 2017.

The certificate should be as follows:

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

4) The mandatory page counting certificate is not recorded in the stock register of Surgical Store

(1 &2) on the first page which is also required to be countersigned by the Stock Incharge concerned.

Necessary action may be taken to remove the above discrepancies under intimation to audit. All other similar cases in various stock register may be updated as per audit observation at hospital level.

TAN NO. 06

(Observation Memo No. 19

Dated: 29.11.2023)

Subject: Improper maintenance of Bill Registers.

During the test check of the Bill Registers as maintained by the Sanjay Gandhi Memorial Hospital, Delhi for the Audit period 2022-23, following irregularities have been noticed:-

- (1) Entries made in the Bill Register are not signed by the DDO concerned at some instances eg. B.no.536 to550,592 to 603,633 to642, 792 to 822.
 - (2) Several bills are cancelled in the Bill Register viz. APB-405, MB-411, APB-474, APB-478 to APB-480, 499,CB-651 which is required to be attested by the DDO concerned.
 - (3) Columns from 9 to 16 viz. Date of Treasury vou., Date of encashment, Date of entry in cash book etc. are not filled in the bill register.
- Reasons for above discrepancies may be elucidated to Audit.

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



Signature of AAO

(Smt. Hemlata)



Signature of IAO

Name of I.A.O: ChanderMohan