

Directorate of Audit
4th Level, 'C' Wing
Delhi Secretariat, New Delhi

Sub:- Audit report of Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhifor the period 01/04/2022 to 31/03/2023.

INTRODUCTION

The I.A.R. on the account of Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhifor the period 01/04/2022 to 31/03/2023.was conducted by field Audit Party No. XXXII headed by Sh. Anand Kumar Gupta, Sr. A.O. and Sh. Brij Mohan Gupta, A.A.O. The audit was conducted during 15.09.2023 to 29.09.2023 (10 Working days).

Aim And Objective Of The School.

The main objective of Dada Dev Matri Avum Shishu Chikitsalaya, Dabri, Delhi-110045, is to provide quality health care to all woman and children availing services at Hospital which is safe, effective, timely, efficient and equitable. To reduce Maternal and child morbidity and mortality in the community so as to contribute to achievement of sustainable development goals.

HOD/HOS/DDO/CASHIERS

The following information/record may be provided for the audit period 01/04/2022 to 31/03/2023.

1. LIST OF HOD:

S.No.	Name& Designation	From-To
1.	Dr. Rajiv Kumar Gupta, M.S.	01/04/2022 to 25/04/2022
2.	Dr. Babita Mittal, M.S.	25/04/2022 to 31/03/2023

2. LIST OF HOO:

S.No.	Name& Designation	From-To
1.	Dr.Deepmala, CMO	01/04/2022 to 07/07/2022
2.	Dr.Vandana Chopra, CMO	08/07/2022 to 31/03/2023

3. LIST OF DDO:

S.No.	Name& Designation	From -To
1.	Ms. Suman Kaushik, AAO	01/04/2022 to 31/03/2023

4. LIST OF CASHIER:

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S.No.	Name& Designation	From-To
1.	Mr. HemantPhore, Junior Assistant	01/04/2022 to 31/03/2023

5. Budget detail:

FINANCIAL YEAR	HEAD OF ACCOUNTS	BUDGET ALLOTTED	EXPENDITURE MADE	BUDGET BALANCE
2022-23	221001110170001 (SAL)	317000000	311900091	5099909 ✓
	221001110170002 (WAGES)	52000000	50044245	1955755 ✓
	221001110170006 (MED)	3500000	2978545	521455 ✓
	221001110170011 (DTE)	200000	140666	59334 ✓
	221001110170013 (OE)	34600000	32285736	2314264 ✓
	221001110170021 (M&S)	32500000	32438948	61052 ✓
	221001110170034 (SCHOLARSHIPS/STIPEND)	7000000	6848927	151073 ✓
	421001110860052 (M&E)	5000000	1924671	3075329 ✓

6. Vacancy Statement

Category	Name of the post	Sanctioned Posts	Filled posts	Vacant posts
Group A	Medical Superintendent	01	01	0
	Dy. Medical Superintendent	01	0	01*
	Non Teaching Specialist	14	10	04
	GDMO	08	07	01
	Sr. Residents	38	26	12
	Jr. Residents	27	24	03
	Sr. Accounts Officer	01	01	0
Group B	ANS	01	0	01
	Sr. Nursing Officer	08	07	01
	Nursing Officer	81	80	01
	Section Officer	01	01	0
	Asstt. Accounts Officer	01	01	0
	Statistical Officer	01	01	0
	Statistical Assistant	01	01	0

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	PS	01	01	0
	ASO	01	01	0
	Sr. Radiographer	01	01	0
	Assistant Dietician	01	0	01
	Physiotherapist	01	01	0
Group C	Pharmacist	05	05	0
	Radiographer	03	03	0
	Lab Technician	06	03	03
	Lab Assistant	04	03	01
	E. C. G. Technician	02	02	0
	O. T. Technician	02	01	01
	O. T. Assistant	05	05	0
	CSSD Technician	01	01	0
	CSSD Attendent	01	0	01
	Dresser	03	00	03
	Stenographer	01	01	0
	Sr. Assistant	03	02	01
	Jr. Assistant	03	01	02
	Total	228	191	37

*Administrative Officer is drawing salary against the post of DMS

STATUTORY AUDIT

Statutory audit has been conducted by AG (AUDIT) up to 31/03/2019 in respect of Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi.

The maintenance of records of **Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi** for the period from 2022-2023 was found satisfactory subject of observations made in current audit report.

(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32

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PART I
***Old Audit Report**

There were 35 (Thirty Three) outstanding paras with recoveries of Rs.36,16,835/- were pending since 2009. 05 para with the recovery of Rs.12,25,418/- were settled as per the records and documents submitted by Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi administration and the balance 30 paras with the recovery of Rs.23,91,417/- has been included as Part-I in the current audit.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	2009-11	02	Nil	Nil	02 (1&4)
2.	2011-13	03	Nil	Nil	03 (2,3,4)
3.	2013-15	03	Nil	Nil	03 (1,2,4)
4.	2015-17	01	Nil	Nil	01 (1)
5.	2017-19	05	Nil	Nil	05 (1,2,3,4,5)
6.	2019-20	07	Nil	Nil	07 (2,3,4,5,6,7,10)
7.	2020-22	14	05	5,7,8,10,12	09(1,2,3,4,6,9,11,13,14)
	Total	35	03	Nil	24

Details of old recoveries:

Sl. No.	Year	Total old Recoveries	Amount Recovered/ settled	Balance recovery against paras
1.	2009-2022	36,16,835/-	12,25,418/-	23,91,417/-


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

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PART II
Current Audit Report
(01/04/2021 to 31/03/2022)

During the course of current audit 12 audit memos and 01 records memo were issued highlighting various irregularities recoveries to the tune of Rs.2,46,474/-out of 12 audit memo's (including record memo), 02 (Two) memoswith the recovery amount of Rs.2,14,662/- were settled on the spot. Hence, remaining 09 memo's (Excluding Record Memo)converted in to 04 Paras and 05 TANs with the recovery of Rs.31,812/-have been incorporated in current audit report.

Details of Current Recovery				
Memo No.	Total Recoveries (Rs.)	Amount Recovered /Settled(Rs.)	Balance (Rs.)	Key Document No.
04	500/-	Nil	500/-	---
06	270/-	270/-	NIL	93-102
07	214392/-	214392/-	NIL	182-191.
08	31312/-	Nil	31312/-	---
TOTAL	2,46,474/-	2,14,662/-	31,812/-	

Internal Audit Report has been prepared on the basis of information furnished and made available by the Hospital Administration of Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhifor the period 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

Sr.AO/Internal Audit Officer
Audit Party No. XXXII

old report

CURRENT REPORT
2009-11

Para 3

Para 1

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Para No. 1 Performance of the hospital

A Functioning of the Hospital

Sri Dada Dev Matri Avum Shishu Chikitsalye was established in May, 2008. Its aim is to provide comprehensive maternity, child care & rehabilitation services, particularly to lower social economical group. At present OPD services for Gynae, Medical & Paediatrics Departments are provided to about 800-1000 patients daily. Indoor facilities to almost 17000 patients has been provided upto last year end. All the 64 beds are fully functional till date. Labour Room with nursery having 8 beds of NICU Level-II is also functional. The hospital has a casualty with all 5 beds fully functional. All the 3 OT's are fully functional. The hospital also provides blood bank & Lab services to the patients also. Bed occupancy varies from 100-140%. The objective of the hospital is to strengthen & upgrade Mother & Child health services & intensive care unit for mother child.

B Non-occupancy of hostel accommodation

The hospital has 37 residential and 32 hostel facilities for doctors, staff & nurse and other staff members.

All the 32 hostel rooms are lying vacant resulting in recurring loss of the Govt. Revenue. Delay in occupancy of rooms will resulting in spending of Govt. money/ funds on the wear and tear of the flats creating an extra burden on the hospital fund.

Necessary effort/action should be taken to increase/generate government revenue and resources.

Medical Superintendent
DDMHC (GNCTD)
h.j. New Dribhat

which are on its panel/ The advertisement are released on DAVP rates where in it had been invariably mentioned that the rates are subject to 15 percent concession.

During the period 2009-10 & 2010-11, the department had spent 8.18 lakh on advertisement through DIP. However, the stipulated concession of 15 percent available under DAVP rates was not availed by the department. In fact, it has been noticed that payment were made directly to the mediating advertisement agencies who did not allow the required concession available from News Agencies. However, non-availing of 15 percent concession on advertisement at DAVP rates during 2009-10 & 2010-11 has resulted in loss of Rs. 1.28 lakh. The details of expenditure of Rs. 8.18 lakh on advertisements are placed below:-

S.No.	Bill No. & date	Name of the firm	Amount paid by the department including of 15 % agency commission & Service Tax on agency commission (in Rs.)	Amount admissible as per audit observation (in Rs.)	Difference (in Rs.)
1	CB NO. 428 DATED 24.2.11	M/S TRITON COMMUNICATION	98021 (86530+11491)	82051	15970
2	DO-	M/S SPAN COMMUNICATION	13946 (13734+212)	11674	2272
3	CB-583 DATED 29.5.2010	M/S TRITON COMMUNICATION	238458 (234830+3628)	199606	38852
		M/S SPAN COMMUNICATION	13946 (13734+212)	11674	2272
		M/S TRITON COMMUNICATION	317945 (313107+4838)	266141	46966
		M/S TRITON COMMUNICATION	135928 (133860+2068)	113781	22147
		Total	818244	684927	128479

Reason for not obtained the 15 % concession on advertisement as per DAVP rates may be clarify and shown to audit.

Other similar cases may be review at your own level.

Ref. audit Memo No.9 dated 20.3.12

Subject: Excess purchase of consumable and non consumable items amounting to Rs. 7.85 lac.

As per GFR, purchases required to be made in most economical manner and in accordance with definite requirement of the public services, and in any case stores may not be purchased in excess of the requirement. However, during the test check of stock registers it has been noticed that the following items have been purchased much in advance of actual requirements:

S.N	Name of the item	Date of purchase	No. of items purchased	Issued	Balance	Amount in Rs. -tax
1.	Foot Rest	28.3.08	24	5	19	14250
2.	Slide Corner	31.3.08	10	5	5	14000



List of Para (Order by Audited Year & Para)

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View Detailed Audit Report

Department: Health & Family Welfare

Sub department: Dada Dev Matri Avum Shishu Chikitsalya (Mother and Child), Nasirpur, Dabri Mor, Delhi (2290/20)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2011	1		Performance of the hospital	C	0
2	2009	2011	4		Excess purchase of consumable and non consumable items amounting to Rs. 7.85 Lac	O	0
3	2011	2013	2		Excess payment of Conveyance Allowance amounting to Rs. 1,88,496/-	O	12144
4	2011	2013	3		Non recovery of Transport Allowance amounting to Rs. 1,00,160/-	O	15392
5	2011	2013	4		Excess payment of Rs. 180583/-	O	180583
6	2013	2015	1		Personal Claims - Recovery of Rs. 177228/-	O	56346
7	2013	2015	2		Outsourcing of OPD Registration Computerization	O	0
8	2013	2015	4		Purchase of furniture items	O	0
9	2015	2017	1		Wrong pay fixation	O	784969
10	2017	2019	1		Non deduction of TDS under GST	O	27534
11	2017	2019	2		Non deduction of TDS-reg.	O	11485
12	2017	2019	3		Vacant staff quarter accommodation at hospital complex and non deduction of license fee	O	0
13	2017	2019	4		No DVB Water connection and supply of water through tankers-reg.	O	0
14	2017	2019	5		Non production of Records	O	0
15	2019	2020	2		Non deduction of TDS	O	775
16	2019	2020	3		Irregular payment of service tax	O	22114
17	2019	2020	4		Non revalidation of FDS/Bank Guarantees	O	0
18	2019	2020	5		Recovery of Transport Allowance and Nursing Allowance	O	280279
19	2019	2020	6		Shortage of Specialists/Para Medical Staff, Ministerial Staff and unauthorized maladjustment	O	0
20	2019	2020	7		Log Book of the equipment installed in the hospital	O	0
21	2019	2020	10		Non production of Records	O	0
22	2020	2022	1		Discrepancies in the Adhoc Bonus-Recovery	O	75988
23	2020	2022	2		Discrepancy in maintenance of Library Book Record	O	0
24	2020	2022	3		Recovery for over payment towards Transport Allowance	O	42848
25	2020	2022	4		Recovery for over payment of Nursing Allowance & Dress Allowance	O	87189
26	2020	2022	5		Recovery of excess payment on account of Annual Increment	O	20732
27	2020	2022	6		Discrepancies in the Hiring of Vehicle	O	0
28	2020	2022	7		Utilization Certificate for Annual Allowance	O	0

29	2020	2022	8		Adjustment of advance payment made to DJB for supplying water tankers	0	8000
30	2020	2022	9		Overpayment of Medical Reimbursement	0	36202
31	2020	2022	10		Discrepancies in OPD Registration Counter Services amounting to Rs. 1159581/-	0	1159581
32	2020	2022	11		Discrepancies in LTC Claim/Reimbursement amounting to Rs. 63529/- & Rs. 694040/-	0	757569
33	2020	2022	12		Discrepancies in Housekeeping Services and Recovery of Rs. 37105/- thereof	0	37105
34	2020	2022	13		Discrepancies in Procurement of Computer	0	0
35	2020	2022	14		Non production of Records	0	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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	Officers table	14.7.08	24	10	14	83300-
	Plastic Chair	17.5.08	84	--	64	26240-
5	Dining Table with chair	17.5.08	02	--	02	32000-
6	Newspaper Stand	18.5.08	02	--	02	4998-
7	Singler Bed	14.5.08	32	06	28	210800-
8	Mattres	24.1.08	32	08	24	44400-
9	Study Table	24.7.08	32	--	32	58200-
10	Dressing Table with stool	24.7.08	32	-	32	104000-
11	Sofa set	3.11.08	02	-	02	8400-
12	Scoop Stretcher	29.3.10	02	-	02	35000-
13	Head immobiliser	29.3.10	05	--	05	43000-
14	Patient Gown	16.3.10	100	25	75	24000-
15	Towel Medium	25.2.10	100	--	100	18000-
16	Abdominal Sheet	8.3.10	100	--	100	12000-
17	Baby Sheet	8.3.10	100	--	100	9500-
18	OT Towel	8.3.10	100	10	90	8550-
19	Ladies Maxi	18.3.10	200	--	200	36000-
	TOTAL					7,85,438

Reasons/justification to purchase the items much in excess of requirement may be intimated to audit,

Para 5

Ref. memo no:7 dated 19.3.12

Subject: Non maintenance of Essential medicines

As per the Drug policy of the state of Delhi all the essential drugs needed for health care should be available at all time at all the health facilities of the state. There should not normally be a position of 'no stock' in respect of medicines coming under essential drugs. As per the Essential medicine list 2010 issued by the DHS, it has been observed during the last check of medicine stock register for the year 2009-10 & 2010-11 that the stock balance of the following essential medicines has been reduced to NIL for more than 3 month and as regards to the items at Sl. No. 2, 5 & 6 the same has not been procured till date as per the record made available to audit:

S.No	Name of medicine	Date on which balance reduced to	Date of next procurement	Duration of non availability of ES
1	Tab Vit A	25.5.08	21.4.11	22 months
2	Tab Ampicillin	12.12.08	NIL	--
3	Syp Iron	11.11.10	1.4.11	04 months
4	Norflex 100 mg 200mg	2.5.11	22.7.11	14 months
5	B Complex	12.2.10	NIL	--
6	Diazepam	15.9.10	NIL	--

B.V. Jyoti (Auditor)
20/02/2020

**CURRENT REPORT
PART -II**

PARA - 01

Audit Memo No. 09
(Period 2011-13)
Dated:- 24-03-14

Sub:- Non-Recovery of Income Tax amounting to Rs. 67,504/-

During the test check of Income Tax calculation sheets for the audit period, it has been observed that the amounts drawn on a/c of leave encashment at the time of availing of LTC as well as tuition fees reimbursement has not been included in the gross income taken for calculation of Income Tax resulting in non-deduction of tax from leave encashment & CEA paid to the following officials:-

(A). Cases of Leave Encashment during F.Y. 2011-12 & 2012-13:-

S. No.	F.Y.	Name & Designation	LTC availed for the Block Year	Amt. of Leave Encashment (Rs.)	Tax Payable (Rs.)	E.Cess (Rs.)	Total Tax to be recovered (Rs.)
✓	20-12	Asha Rani Bedi, ANS	2010-13	13882	1388	42	1490
✓	12-12	Jayshree Nayar, SN	2012-13	12625	1263	38	1381
③	12-13	Ram Prasad Sangwan	2010-13	10940	1094	33	1127
✓	12-13	Meenu Bhardwaj, SN	2010-13	10403	1040	31	1064
✓	12-13	Aarti Devi, SN	2010-13	11746	1175	36	1210
✓	12-13	Dhanwati, SN	2010-13	11746	1175	36	1210
						TOTAL	7339

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of
2216
Rs. 1127 → Settled

(B). Cases of Tuition Fee Reimbursement for the F.Y. 2012-13:-

S.No.	Period of Claim	Name & Designation	Amt. Of Tuition Fee Reimbursement (Rs.)	Tax payable (Rs.)	E.Cess (Rs.)	Total Tax to be recovered (Rs.)
①	2011-12	Santosh Kr. Singh, Sleno	15000	1500	45	1545
②	2011-12	Anjali Bhardwaj, UDC	30000	3000	90	3090
③	2011-12	Vandana Monga, HC	30000	3000	90	3090
④	2011-12	Ambika Khatto, SA	30000	3000	90	3090
⑤	2011-12	Kusum Lata, UDC	30000	3000	90	3090
⑥	2011-12	Jobby Manoj, SN	30000	3000	90	3090

Para P. 1127
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o/s R. 27984

Para 3

PARA - 02

Audit Memo No. 13

(Period 2011-13)

Dated: 28-03-14

Subj: Recalculating of Conveyance Allowance amounting to Rs. 1,51,484/-

During the scrutiny of conveyance bills for the audit period, it has come to the notice that the following Medical Officers have drawn conveyance allowance at 16% higher DA rate. As per order No. F.No.45012/03/2008-CHS. V dated 28.04.2009 maximum conveyance allowance admissible to doctor is Rs. 3900/-, Rs. 1080/ and Rs. 900/- for maintenance of Car, Scooter and those who do not maintain car and scooter respectively. The amount of conveyance allowance will be revised every year equal to change in the percentage of DA payable for the year Vs-a-Ys the immediate preceding year.

S No.	Name & Desig.	Period of claim	Amount drawn at DA rate (Basic + DA)	Amount due at DA rate (Basic + DA)	Difference of DA amount to be recovered
1.	Dr. V. K. Kadam, M.S.	April 11 to June 11	9900+8048(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
					TOTAL
2.	Dr Brijesh Kumar, D.M.S.	July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584

7.	2011-12	Ranjana Gaur, SN	30000	3000	90	3090
8.	2011-12	Sarej Solanki, SN	30000	3000	90	3090
9.	2011-12	J.Nair, NS	15000	1500	45	1545
10.	2011-12	Renu Sharma, SN	15000	1500	45	1545
11.	2011-12	Neetu Janmejai, SN	15000	1500	45	1545
12.	2011-12	Mamta Yadav, SN	30000	3000	90	3090
13.	2011-12	Harish, SN	30000	3000	90	3090
14.	2011-12	Dharmraj, SN	15000	1500	45	1545
15.	2011-12	Anju Swami, SN	15000	1500	45	1545
16.	2011-12	Bam Prasad Sangwan, SN	15000	1500	45	1545
17.	2011-12	Sunil Sharma, SN	15000	1500	45	1545
18.	2011-12	Hem Lata, SN	30000	3000	90	3090
19.	2011-12	Malini D, NS	30000	3000	90	3090
20.	2011-12	Vijaya Rani, SN	15000	1500	45	1545
21.	2011-12	Manju Bala, SN	15000	1500	45	1545
22.	2011-12	Anju Sobhro, SN	15000	1500	45	1545
23.	2011-12	Premwati Yadav, SN	15000	1500	45	1545
24.	2011-12	Meena Jangid, SN	15000	1500	45	1545
25.	2011-12	Anju Mishra, SN / Anjana Mishra	15000	1500	45	1545
26.	2011-12	Rajni Kant, SN	15000	1500	45	1545
27.	2011-12	Sonita, Mehta, NS	15000	1500	45	1545
28.	2011-12	Ramesh K. Sharma, OT Tech.	15000	1500	45	1545
						TOTAL 60255

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 of Rs 3090
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The above amount of Rs.67,594/- may be recovered from the officials concerned and other similar cases may also be reviewed.

Department is advised to recover the amount and deposit govt. account under intimation to audit.

looked settled

		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7926(74%)	1584
				TOTAL	14256/-
3.	Dr. Shivani Patil, J.R spl	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7926(74%)	1584
				TOTAL	15800/-
4.	Dr. Deepmala, M.O	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584

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		13 July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
				TOTAL	15840/-
5.	Dr. Jyoti Maana, I.R. opt	April 11 to June 11	9900+5040(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
				TOTAL	13672/-
6.	Dr. Nisha Rani M.O	April 11 to June 11	9900+5040(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
				TOTAL	15840/-

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1.	Dr. Rohit Malhotra, J.R. spl	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5944(60%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5944(60%)	1584
		Jan 13 to Mar 13	9900+7320(74%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7320(74%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
		TOTAL			
8.	Dr. Sakshi Sr. M.O	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		TOTAL			
9.	Dr. Ajay Doo. M.O	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Feb 12	6600+4290(65%)	6600+3234(49%)	1056
		TOTAL			
10.	Dr. Rakesh Sr. Choubey, M.O	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584

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		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
			TOTAL		15840/-
11.	Dr. Sunil kr. Solanki, I.R spl	April 11 to June 11	9900+5049(51%)	9900+3485(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
			TOTAL		15840/-
12.	Dr. Aprajita Bhojra, I.R spl	April 11 to June 11	9900+5049(51%)	9900+3485(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584

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		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
			TOTAL		15840/-
13.	Dr. Anubha Bansal, J.R spl	April 11 to June 11	9900+5049(51%)	9900+3465(35%)	1584
		July 11 to Sept 11	9900+5742(58%)	9900+4158(42%)	1584
		Oct 11 to Dec 11	9900+5742(58%)	9900+4158(42%)	1584
		Jan 12 to Mar 12	9900+6435(65%)	9900+4851(49%)	1584
		April 12 to June 12	9900+6435(65%)	9900+4851(49%)	1584
		July 12 to Sept 12	9900+7128(72%)	9900+5544(56%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7920(80%)	9900+6336(64%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
		July 13 to Sept 13	9900+8910(90%)	9900+7326(74%)	1584
			TOTAL		15840/-
14.	Dr. Rakha Aggarwal	June 12	3300+2143(65%)	3300+1617(49%)	528
		July 12 to Sept 12	9900+6435(65%)	9900+4851(49%)	1584
		Oct 12 to Dec 12	9900+7128(72%)	9900+5544(56%)	1584
		Jan 13 to Mar 13	9900+7128(72%)	9900+5544(56%)	1584
		April 13 to June 13	9900+7920(80%)	9900+6336(64%)	1584
			TOTAL		6864/-

The above said amount of Rs. 1,28,486/- may be recovered from the concerned Medical Officers and recoveries from other similar cases may be reviewed.

Department is advised to recover the amount and deposited in the govt. account under intimation to audit.

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The above said amount of Rs.1,88,496/- may be recovered from the concerned Medical Officers and recoveries from other similar cases may be reviewed.

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Department is advised to recover the amount and deposited in the govt. account under intimation to audit.

~~Para 3~~
Para 4

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~~Para 5~~

95 R 44320/-

~~Para 5~~

PARA - 03

Audit Memo No 15

(Period 2011-13)

Dated:- 28-03-14

Sub:- Non-recovery of Transport Allowance amounting to Rs.1,00,160/-

During the scrutiny of Service Books, PBR for the audit period and the information provided by the office, it has come to the notice that the following officials/officers were on leave for full calendar months but their transport allowance was not deducted from their salaries in the respective months:-

S.No.	Name	Desig.	Period of Leave	Complete months of absence for which TA has been drawn	Amount to be recovered
1.	Gulshan	SN	07-07-11 to 02-01-12	03	2528x5=12640/-
2.	Sangeeta	SN	20-07-11 to 16-01-12	05	2528x5=12640/-
3.	Soema Somesh	SN	03-09-11 to 29-01-12	05	2528x5=12640/-
4.	Lalita	SN	12-04-12 to 08-10-12	01	2640x1=2640/-
5.	Manisha	SN	11-05-12 to 06-11-12	05	2640x1+2752x4=13648/-
6.	Savita	SN	02-08-12 to 28-01-13	04	2752x4=11008/-
7.	Renu Kushwaha	SN	08-11-12 to 06-05-13	05	2752x1+2880x4=14272/-
8.	Dr. Ambika Vaid	SR	06-02-12 to 04-08-12	01	5280x1=5280/-
9.	Dr. Somika Sethi	SR	29-11-11 to 27-05-12	03	5056x2+5280x1=15392/-
			TOTAL		100160/-

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The above said amount of Rs.1,00,160/- may be recovered from the concerned officials/officers. Similar cases may also be reviewed.

Department is advised to recover the amount and deposited in the govt. account under intimation to audit.

✓ S.No. 6 - Savita has not drawn TA for the period Sep 12 to Dec 12.

Balance Recovery amount - 44320/-

ARA - 00
Memo No. 08
Period 2011-2013
Dated:- 21/03/14

Para 13

Para 10

Para 11

Para 15

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Sub: Excess Payment of Rs.1,80,583/-

After the scrutiny the file no.F.6/78/SDDMSC/Proc. Cell/2012-13 regarding CPA surgical items through NIRANTAR, and the letter issued by the Director Health Services, GNCT of Delhi bearing No.F.1(2)/4/DHS/CPA/2013/1678-2719 dated 10.02.2014 for refund of the excess amount for the less rate supply. M/s Ganpati Cotex was awarded for supply of Absorbent cotton I.P.500 gm through central purchase agency and this supply was through its sub agency M/s Vikrant Life Sciences (P) Ltd. to the hospital. The Absorbent cotton supplied by the agency was @ Rs.119.89 per roll. But later on it has been revealed that the same agency has supplied Absorbent cotton I.P.500 gm @ Rs.77.40 per roll to the Kalawati Soren Children Hospital. Hence the difference of Rs. 42.49 per roll paid excess to the M/s Ganpati Cotex. The hospital authorities has been supplied by the supplier 4230 rolls and issued a letter to the supplier to refund the amount vide letter No.6/78/SDDMSC/Proc-Cell/2012-13/5484-5485 dated 01.02.2014 and subsequent reminder on 11.02.2014. Hence 4250x42.49= Rs.1,80,582.50(rounded to Rs.1,80,583/-) excess payment made to the Ganpati Cotex Ltd.

Department is advised to recover the amount and deposited in the govt. account under intimation to audit.

180583/-

Part-II. CURRENT AUDIT REPORT

of Shri Dada Dev Matri Avum Shishu Chikitsalaya, Dabri, New Delhi 110043
(for the year 2013-14 to 2011-15)

Para 01:- Personal Claims - recovery of Rs.171228/-

a) Sub:- Conveyance allowance to Medical Officers - Recovery of overpayment Rs. 1,30,047/- (Ref. Memo No.18 dated 03.03.2016)

As per OM No.A 45012/03/2008-CHS.V, GOI, M/o Health & F.W. dated 28th April 2009 read with OM of even No. dated 30th Nov. 2009 and Govt. of NCT of Delhi, Finance Department Circular No.F.1/Audit/DA/ Gr.III/PAO 14/1659/Part file/4978-83 dated 12.08.2014, which inter alia envisages that the amount of Conveyance Allowance will be revised every year equal to the change in percentage of dearness allowance payable for the year vis-à-vis the immediate preceding year. According to the aforesaid circular dated 12.08.2014 of GNCT of Delhi, the payments already made to them may be reviewed and recovery, if any be affected.

However, during test check of the records for the year 2013-15 provided to audit, it has been observed that SDDMASC is making payment of DA on conveyance allowance in contravention of the aforesaid OMs and Circular and the following medical officers have been overpaid as shown below:-

Month	Basic Allowance	Allowance payable as per the above OMs & Circular	Allowance paid by SDDMASC	Amount overpaid & recoverable
(1) Dr. V.K.Kadam, Consultant MS				
Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
			TOTAL	5908
(2) Dr. Rekha Aggarwal, MS				
Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jan-14	3300	5742	6072	330

Para 13

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d/s R. 64001/-

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14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
			TOTAL	6666

(3) Dr. Brjesh Kumar, CMO (NPSG)

Apr-13	2970	4633	5346	713
May-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6072	330
Aug-14	3300	5742	6072	330
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	1650	3152	3251	99
May-15	1651	3153	3252	99
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6699	396
Aug-15	3300	6303	6699	396
			TOTAL	9161

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(4) Dr. Neeti Jain, Specialist

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	2640	4594	3016	422

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Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3036	165
Apr-14	3300	5742	6072	330
May-14	1650	2871	3036	165
Jun-14	1650	2871	3036	165
Jul-14	3300	5742	6303	561
Aug-14	1650	2871	3152	281
Sep-14	1650	2871	3152	281
Jan-15	1650	3152	3251	99
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6699	396
Aug-15	3300	6303	6699	396
			TOTAL	9580

(5) Dr. Deepmala, DMS

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	1320	2296.8	2508	211
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3036	165
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	1650	2871	3036	165
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	1650	3152	3251	99
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6699	396
Aug-15	3300	6303	6699	396
			TOTAL	9484

(6) Dr. Shwani Paik, Specialist.

Apr-13	3300	5148	5940	792
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May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	1650	2871	3086	165
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3086	165
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	1650	2871	3152	281
Aug-14	3300	5742	6309	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	1650	3152	3251	99
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6599	396
Aug-15	1650	3152	3550	198
			Total	9125

(7) Dr. Aparajita, Specialist

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6309	561
Aug-14	3300	5742	6309	561
Jan-15	1650	3152	3251	99
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	1650	3152	3251	99
Jul-15	3300	6303	6599	396
Aug-15	3300	6303	6599	396

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May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	1650	2871	3036	165
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3036	165
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	1650	2871	3152	281
Aug-14	3300	5742	6309	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	1650	3152	3251	99
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6699	396
Aug-15	1650	3152	3350	198
			<i>Total</i>	9125

(7) Dr. Aparajita, Specialist

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	6270	1122
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	528
Sep-13	3300	5742	6270	330
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Jan-15	1650	3152	3251	99
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	1650	3152	3251	99
Jul-15	3300	6303	6699	396
Aug-15	3300	6303	6699	396

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			TOTAL	10032
(8) Dr. Nisha Rani, Jr. Specialist				
Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Apr-14	3300	5742	6072	330
May-14	1650	2871	3086	165
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6308	561
Aug-14	3300	5742	6308	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6889	386
Aug-15	3300	6303	6889	386
			TOTAL	9075

(9) Dr. Kajal Murmu, Jr. Specialist				
Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Feb-14	3300	5742	6072	330
			TOTAL	3628

(10) Dr. Anubha Bansal, Jr. Specialist				
Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6308	561
Aug-14	3300	5742	6308	561

Jan-15	3300	6303	6501	198
Feb-15	1650	3152	3251	99
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	1650	3152	3251	99
Jul-15	3300	6303	6599	396
Aug-15	3300	6303	6599	396
			TOTAL	10082

(12) Dr. Rakash Kr Chauhan, MD

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
			TOTAL	5148

(12) Dr. Sunil Kr Solanki, Jr. Specialist

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3036	165
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6599	396
Aug-15	3300	6303	6599	396
			TOTAL	10065

(13) Dr. Rohit Malhotra, Jr. Specialist

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792

34 30 16 35 44 154 57 50

of 5 settled 5148/2 settled

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Jun-13	3300	5148	5940	792
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	1650	2871	3036	165
Apr-14	3300	5742	6072	330
May-14	3300	5742	6072	330
Jun-14	1320	2297	2419	132
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Feb-15	3300	6303	6561	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	1320	2521	2600	79
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6501	198
Aug-15	1650	3152	3350	198
			TOTAL	9852

(Ref) Dr. R Shankara Narayanan M O

Apr-13	3300	5148	5940	792
May-13	3300	5148	5940	792
Jun-13	2640	4118	4752	634
Jul-13	3300	5148	6270	1122
Aug-13	3300	5148	6270	1122
Sep-13	3300	5742	6270	528
Jan-14	3300	5742	6072	330
Feb-14	3300	5742	6072	330
Mar-14	3300	5742	6072	330
Apr-14	3300	5742	6072	330
May-14	1650	2871	3036	165
Jun-14	3300	5742	6072	330
Jul-14	3300	5742	6303	561
Aug-14	3300	5742	6303	561
Jan-15	3300	6303	6501	198
Feb-15	3300	6303	6501	198
Mar-15	3300	6303	6501	198
Apr-15	3300	6303	6501	198
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	1650	3152	3350	198
Aug-15	3300	6303	6599	396
			TOTAL	9709

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(15) Dr. Vandana Chopra, MO

Jun-14	3300				
Jul-14	3300	5742			
Aug-14	3300	5742		6072	330
Jan-15	3300	5742		6303	561
Feb-15	1650	6303		6303	561
Mar-15	3300	3152		6501	198
Apr-15	3300	6303		3251	99
May-15	3300	6303		6501	198
Jun-15	3300	6303		6501	198
Jul-15	3300	6303		6501	198
Aug-15	3300	6303		6501	198
		6303		6699	396
				6699	396
				TOTAL	3333

(16) Dr. Ichhpal Singh, MO

Jan-15	3300				
Feb-15	3300	6303			
Mar-15	3300	6303		6501	198
Apr-15	1650	6303		6501	198
May-15	3300	3152		6501	198
Jun-15	3300	6303		3251	99
Jul-15	3300	6303		6501	198
Aug-15	3300	6303		6501	198
		6303		6699	396
				6699	396
				TOTAL	3333

(17) Dr. Ajay Bandhu, Specialist Gr. III

Jan-15	3300				
Feb-15	3300	6303			
Mar-15	3300	6303		6501	198
Apr-15	3300	6303		6501	198
May-15	3300	6303		6501	198
Jun-15	3300	6303		6501	198
Jul-15	3300	6303		6501	198
Aug-15	3300	6303		6501	198
		6303		6699	396
				6699	396
				TOTAL	3333

(18) Dr. Dinesh, MO

Jan-15	3300				
Feb-15	3300	6303			
Mar-15	3300	6303		6501	198
Apr-15	3300	6303		6501	198
May-15	3300	6303		6501	198
Jun-15	3300	6303		6501	198
Jul-15	3300	6303		6501	198
Aug-15	3300	6303		6501	198
		6303		6699	396
				6699	396
				TOTAL	1980

12

(39) Dr Priti Garoyal, Spl. Gr. III				
Apr-14	900			
May-14	900	1566		
Jun-14	900	1566	1656	90
Jul-14	900	1566	1656	90
Dec-14	900	1566	1656	90
Jan-15	900	1719	1719	153
Feb-15	900	1719	1773	54
Mar-15	900	1719	1773	54
Apr-15	3300	1719	1773	54
May-15	3300	6303	6501	198
Jun-15	3300	6303	6501	198
Jul-15	3300	6303	6501	198
Aug-15	3300	6303	6699	396
			6699	396
			TOTAL	2025
(80) Dr. Himani Gera, M O				
Jan-15	1080	2063		
Feb-15	1080	2063	2128	65
Mar-15	1080	2063	2128	65
Apr-15	1080	2063	2128	65
May-15	1080	2063	2128	65
Jun-15	1080	2063	2128	65
Jul-15	3300	2063	2128	65
Aug-15	3300	6303	6699	396
		6303	6699	396
			TOTAL	1181
(92) Dr. Siddharth, M O				
Jan-15	1080	2063		
Feb-15	1080	2063	2128	65
Mar-15	1080	2063	2128	65
Apr-15	1080	2063	2128	65
May-15	1080	2063	2128	65
Jun-15	1080	2063	2128	65
Jul-15	1080	2063	2128	65
Aug-15	1080	2063	2192	130
		2063	2192	130
			TOTAL	648

Above overpayment of Rs.1,30,047/- may be recovered from the concerned officers & and be deposited into government account under intimation to audit. Payments made prior to 2013-14 may also be reviewed in view of the OMs & circular referred above and overpayments, if any, may also be recovered under intimation to audit.

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2.	Noelam Prashar	LIC/PLI	72700/-	Documents for only 61444/- attached
3.	Ram Prasad Sangwan	Rebate for Housing Loan Interest	111000/-	Bank certificate for only 108142/- attached
4.	Sibi Mol Staff Nurse	LIC	80262/-	Documents attached for Rs.51674/-
7.	Renu Sharma Staff Nurse	Rebate for HBA Interest	111000/-	Bank certificate for only 105655/- attached

900/-
294/-
0/5
448/-

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42
149
59
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For their non submission of supporting documents, the income tax recoverable has been worked out as below:-

1) Mrs. Renu, Staff Nurse - 2014-15

Gross Salary	Deductions*	Savings**	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
700460	135094	111568	453800	18380	551	18931	18056	865

(Deductions - TA (9600), WA (5100) UA (8500) other allow (12480) DGHS (3900) Rent rebate (49566) NPS (45948)
(Savings - CPF (45948)), UTGEIS (720), LIC (25300), T. fee (39600)

2. Noelam Prashar, Staff Nurse - 2014-15

Gross Salary	Deductions*	Savings**	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
749966	243349	141262	365355	9536	286	9822	8922	900

(Deductions - TA (9600), WA (5100) UA (8500) DGHS (3900) H. Loan interest (167479) NPS (48770)
(Savings - CPF (48770), UTGEIS (720), LIC/PLI (61444), H.Loan (30328)

3. Ram Prasad Sangwan, SN - 2014-15

Gross Salary	Deductions*	Savings**	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
802604	188568	150000	464036	19404	582	19986	19692	294

(Deductions - TA (9600), WA (5100) UA (8500) DGHS (3900) Interest on H.Loan (108142) NPS (53326))

4. Sibi Mol, Staff Nurse - 2014-15

Gross Salary	Deductions*	Savings**	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
651238	75278	100572	475388	20539	616	21155	18210	2945

(Deductions - TA (9600), WA (5100) UA (8500) DGHS (3900) NPS (48178)
(Savings - CPF (48178)), UTGEIS (720), LIC (51674)

5. Renu Sharma, SN - 2014-15

Gross Salary	Deductions*	Savings**	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
800146	185817	50000	464329	19433	583	20016	19568	448

(Deductions - TA (9600), WA (5100) UA (8500) DGHS (3900) Interest on H.Loan (105655) NPS (53062))

The above recoverable amount of Rs.5452/- may be recovered from the employees concerned and be deposited into govt. account under intimation to audit.

ii) Rebate for both House Rent and House Loan Interest and Principal

During the test check of records it has been found that rebate for both House Rent and Housing Loan Interest as well as Principal has been given to the following officials which is incorrect:-

1. Sh. Sunil Kumar Sharma Staff Nurse:- Rebate for House rent given amounting to Rs. 77532/- and rebate for housing loan interest amounting to Rs.128980/- both given for the year 2014-15.
2. Dr. Aparajita Bhuyan :- Rebate for House Rent given for Rs.66404/- and rebate for HBA interest given for Rs. 1,50,000/- for the year 2013-14.

As per Section 24 of Income Tax Act, rebate of Housing Loan interest should be allowed in the cases of Self Occupied Properties. Such exemption on HRA along with exemption on interest on Housing loan can be allowed only if the property is situated in different cities where as the properties in both the above cases situate in Delhi hence, the rebate was not admissible. Short recovery of income tax Rs. 21665/- as per below may be recovered from the employees.

Shri Sunil Kumar Sharma, SN - 2014-15

Gross Salary	Deductions*	Savings	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
803444	209466	150000	444038	177304	522	17926	9941	7985

(Deductions - TA (9600), WA (5100) UA (8500) DGHS (3900) Interest on H.Loan (128980) NPS (53326))

Settled

Dr. Aparajita Bhuyan, Jr. Specialist - Year 2013-14

Gross Salary	Deductions*	Savings	Taxable Income	Tax	Cess	Total	Tax deducted	Balance recoverable
981648	176585	100000	705070	71014	2130	73144	59464	13680

(Deductions - TA (9600), AA (12000) CMRF (1085) DGHS (3900) Interest on H.Loan (150000))

Settled

Similar other cases may also be reviewed under intimation to audit.

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Para 02

Outsourcing of OPD Registration Computerization. (Ref. Memo No. 13 dated 25.02.2016)

On test check of File No.F.6/13/SDDMSC/Proc-Cell/Pt/2008-09 - OPD Registration Computerization (Part File) (Vol. II), it has been observed that:-

The SDDMSC has obtained A/A & E/S of Finance Department vide UO No.730/DS3 dated 24.12.2010 for outsourcing OPD/Causality/Admission registration services for one year through the firms M/s. AIM Consultant (P) Ltd. for registration of new OPD Card @ Rs.3.75 per card and registration of IP admission through M/s. Sainar creation @ Rs.9.00 per admission. While M/s. AIM Consultant (P) Ltd. has undertaken the work of OPD registration, M/s.Sainar Creation has backed out saying that they cannot install separate server for IP Card. In this regard it is observed that:-

1. As per scope of work (IC) (a), the vendor has to provide complete hardware, i.e. PCs, Server, printers, UPS, System Software etc. As per Penalty clause 10 (b) EMD had to be forfeited in case of non-implementation of the contract. However, the SDDMASC has failed to enforce the penalty clause, thereby making a revenue loss of Rs.10000/- (the EMD)
2. The A/A & E/S was obtained from Finance Department for one year only. Accordingly M/s. AIM Consultant (P) Ltd. has been awarded the work of OPD Registration for a period of one from 10.01.2011 to 09.01.2012. However, as per the aforesaid file, the said agency had carried out the work till 28.02.2013. In this regard it is also observed that:-
 - i) While the A/A & E/S concurred by the Finance Department for one year only, which expired on 09.01.2012, the hospital has continued with the said A/A & E/S/ for all the payments released to the said vendor till 28.2.2013, which is irregular.
 - ii) While the vendor has been selected with the concurrence of Finance Department, any subsequent extension of contract should have been made with the concurrence of FD only. However, the hospital had extended the contract period from time to time without the concurrence of FD.

The above discrepancies may be regularized by obtaining ex-post facto approval of Finance Department.

Para 04

Purchase of furniture items (ref. Memo No.16 dt. 26.02.2016)

During the test checking of the purchase file No. F.6/92/XII/SDDMSC/Proc/2012 regarding purchase of Hospital and office furniture, it has been observed that e-tender for Hospital & Office furniture items was called and finalized on 17.8.2013. On scrutiny of the file it has been observed that the following furniture items have been purchased during the year 2013-14:-

S.N	Name of the vendor	Bill No. & Date	Amount of the bill	Supply order No.	Sanction order No.
1.	M/s N.V. Enterprises	1925 dated 18.12.13	6503/-	F.6/92/XII/SDDMSC/Proc/2012/5339-5340 dated 9.1.14	F.6/92/XII/SDDMSC/Proc/2012/5151-54 dated 29.3.14 for Ra.1029239/-
2.	M/s Aashi Enterprises	1054 dated 21.2.14	885318/-	F.6/92/XII/SDDMSC/Proc/2012/5371-5372 dated 9.1.14	-do-
3.	M/s Aashi Enterprises	1053 dated 21.2.14	137418/-	F.6/92/XII/SDDMSC/Proc/2012/5371-5372 dated 9.1.14	-do-
4.	M/s Standard Stamping(India)	550 dated 18.2.14	327259/-	F.6/92/XII/SDDMSC/Proc/2012/5373-5374 dated 11.1.14	F.6/92/XII/SDDMSC/Proc/2012/6053-56 dated 22.3.14 for Ra.327259/-
	Total		1356498/-		

As per the delegation of enhanced financial powers order No. F.8/3/2010-AC/DSIII/1273-1289 dated 23.9.2011 purchase of furniture is under economy ban. Head of Department has full powers for purchase of furniture subject to obtaining relaxation from Finance Department on account of economy ban. But on perusal of the file it has been observed that no relaxation from the Finance Department has been taken.

The above purchases may be got regularized by obtaining Ex-post facto approval of the Competent Authority i.e. Finance Department.

Similar other cases may be reviewed under intimation to audit.

Para 15

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Para 8

Para 9

Para 9

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Part II
Current Report (2015-16 & 2016-17)

PARA NO.1 (Ref. Memo No.6 Dated 28/07/2017)

Sub: Wrong pay fixation.

1. Sh Jagresh Bansal, Pharmacist (DOA 07/10/1991):-

As per clarification regarding implementation of Fast Track committee recommendations in r/o common Category of Pharmacists issued by the H & FW Department, Technical Recruitment Cell vide its letter No. F.6/30/TRC/H&FW/2010/9423-65 dated 20.09.2013 in which it is clearly mentioned that Pharmacists with entry pay Rs.2800 in PB-1 and in receipt of NF Grade in the Grade pay of Rs.4200/- on completion of 02 years of regular service is eligible for 2nd & 3rd Financial up-gradation under MACPs in the Grade Pay of Rs. 4600/- & 4800/- only. But during the test checks of Service Book in r/o Sh.Jagresh Bansal, Pharmacist it has been noticed that he has been granted first ACP w.e.f. 07/10/2003 and his second MACP was due on 07/10/2011 whereas as per service book his grade pay has been upgraded from 4200 to 4600 w.e.f.1.9.2008 which is incorrect and detailed as under:-

PERIOD	AS PER SERVICE BOOK	AS PER ADUIT
01.01.2006	11540+4200	11540+4200
01.07.2006	12020+4200	12020+4200
01.07.2007	12510+4200	12510+4200
01.07.2008	13020+4200	12510+4200
01.09.2008	13020+4600	13020+4200
01.07.2009	13550+4600	13020+4200
01.07.2010	14100+4600	13540+4200
01.07.2011	14670+4600	14080+4200
07.10.2011(on grant of 1 st MACP)	15250+4800	14630+4200
01.07.2012	15860+4800	15200+4600
01.07.2013	16480+4800	15800+4600
01.07.2014	17120+4800	16420+4600
01.07.2015	17780+4800	17050+4600
01.01.2016	58600 level 8	17700+4600
01.07.2016	60400	58600 Level 7
01.07.2017	62200	60400
		62200

Pay may be fixed accordingly and necessary recovery of Rs 55165/- (As per Annexure 1) may be made from the official concerned and deposited in Govt. account under intimation to audit.

ⓔ

Para 1

Para 10

Para 10

Handwritten notes and calculations:
 Total, 1448183
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2. Ms. Deepa E.S., Staff Nurse (D.O.A.02.09.2004):-

Ms. Deepa E.S. Staff Nurse was appointed on 02.09.2004 to the post of Staff Nurse in the pay scale of Rs.5000-8000. As per 6th CPC recommendation she has been placed in Pay Band 9300-34800 with Grade Pay of Rs.4600/-w.e.f 1.1.2006. At the time of grant of annual increment on 1/07/2010 her pay has been raised to Rs. 15290+4600 instead of Rs 11860+ 4600. The reason for raising her pay at the stage of Rs. 15290+4600 is not available in the Service Book as well as in the personal file.

Her annual increment raising her pay to the stage of Rs. 15290+4600 may be corrected as per details given below and recovery of overpaid pay & allowances to the tune of Rs. 729804/- may be made under intimation to audit. Due & Drawn Statement is also appended.

PERIOD	AS PER SERVICE BOOK	AS PER ADUIT
01.07.2009	11380+4600	11380+4600
01.07.2010	15290+4600	11860+4600
01.07.2011	15890+4600	12360+4600
01.07.2012	16510+4600	12870+4600
01.07.2013	17150+4600	13400+4600
01.07.2014	17810+4600	13940+4600
01.07.2015	18490+4600	14500+4600
01.01.2016	60400 level 7	50500 level 7
01.07.2016	62200	52000
01.07.2017	64100	53600

3. Smt Seema Sumesh, Staff Nurse

During the course of test check of the Pay Fixation case in respect of Smt. Seema Staff Nurse (D.O.A.11/08/2003), it has been observed that her pay has not been fixed in accordance with the provisions of the recommendations of the Vth Pay Commission. As per instructions on the subject, the pay of the officials who have been appointed on or after 01.01.2006 should be fixed at Rs.17140/- in the scale of 9300-34800+ GP 4600 and the pay of those officials who have been appointed on or before 31.12.2005 should have been fixed through multiplying their pay on 01.01.2006 by 1.86 and to be fixed ahead at the multiple of 10 in the scale of 9300-34800+ GP 4600, whereas pay of Smt Seema

Smt Seema

Sumesh is not in order as per details below:

PERIOD	AS PER SERVICE BOOK	AS PER ADUIT
01.01.2006	12540+4600	9860 + 4600
01.07.2006	13060+4600	10300+4600
01.07.2007	13590+4600	10750+4600
01.07.2008	14140+4600	11210+4600
01.09.2009	14710+4600	11690+4600
01.07.2010	15290+4600	12180+4600
01.07.2011	15890+4600	12690+4600
01.07.2012	16510+4600	13210+4600
01.07.2013	17150+4600	13750+4600
11.08.2013(On grant of 1st MACP)	17810+4800	14300+4800
01.07.2014	18490+4800	14880+4800
01.07.2015	19910+4800	15470+4800
01.01.2016	62200 level 8	53600 level 8
01.07.2016	64100	55200
01.07.2017	66000	56900

Her pay may be fixed accordingly and an amount of Rs. 863214/- (As per Annexure 3) may be made from the official concerned and deposited in Govt. account under intimation to audit.

Similar other cases may also be reviewed.

PARA NO.2 (Ref. Memo No.8 Dated 1/08/2017)

Sub: Excess salary paid to contractual staff amounting to Rs. 1,75,473/-

During test check of PBR of contractual staff of Shri Dada Dev Matri Avum Shishu Chikitsalaya, Dabri, New Delhi for the period from 2015-16 to 2016-17 it has been revealed that Hospital paid salary with periodical revision of DA to contractual staff.

As per the instruction contained in FD's OM dated 30.12.2011 and dt. 20th Jan., 17, the consolidated remuneration payable to the person engaged on contract basis shall be calculated on the basis of minimum of pay Band+GP+DA of the respective post, so as to ensure that the remuneration payable to the person engaged on contract basis is on uniform rate. This rate shall remain same till the expiry of the contract period. However such consolidated remuneration can be revised by adding revised DA at each occasion of fresh contract.

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Sub
20/12/2020

During audit period i.e 2015-16 & 2016-17, overpayment of DA to contractual staff is detailed as under:
Year 2015-16

SIN	Name of Official Designation	Extension %	Period	Pay admissible w.e.f 01.03.15 to 29.02.16.	Pay drawn as per PBR w.e.f 01.03.15 to 30.06.15	Pay as per PBR w.e.f 01.07.15 to 29.02.16	Difference
1	Sh Heeraj Kumar, Junior Radiologist		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2400 DA(107%) Rs.8132 TA Rs.3312	B.P.Rs.5200 G.P.2400 DA(113%) Rs.8588 TA Rs.3408	B.P.Rs.5200 G.P.2400 DA(119%) 9044 TA Rs.3504	DA Rs.456x4=1824 TARs.96x4=384DA Rs.912x8=7296 TA Rs.192x8=1536 Total Rs.11040
2	Sh. Devender Kr. Rathore, Pharmacist		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2800 DA(107%) Rs.8560 TA Rs.3312	B.P.Rs.5200 G.P.2800 DA(113%) Rs.9040 TA Rs.3408	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.3504	DA Rs.480x4=1920 TARs.96x4=384DA Rs.960x8=7680 TA Rs.192x8=1536 Total Rs.11520
3	Sh. Anil Kumar, Lab Technician		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2800 DA(107%) Rs.8560 TA Rs.3312	B.P.Rs.5200 G.P.2800 DA(113%) Rs.9040 TA Rs.3408	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.3504	DA Rs.480x4=1920 TARs.96x4=384DA Rs.960x8=7680 TA Rs.192x8=1536 Total Rs.11520
4	Sh. Sandeep Yadav, Junior Radiologist		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2400 DA(107%) Rs.8132 TA Rs.3312	B.P.Rs.5200 G.P.2400 DA(113%) Rs.8588 TA Rs.3408	B.P.Rs.5200 G.P.2400 DA(119%) Rs.9044 TA Rs.3504	DA Rs.456x4=1824 TARs.96x4=384DA Rs.912x8=7296 TA Rs.192x8=1536 Total Rs.11040
5	Sh. Diwankar Singh, ECG Technician		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2800 DA(107%) Rs.8560 TA Rs.3312	B.P.Rs.5200 G.P.2800 DA(113%) Rs.9040 TA Rs.3408	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.3504	DA Rs.480x4=1920 TARs.96x4=384DA Rs.960x8=7680 TA Rs.192x8=1536 Total Rs.11520
6	Mrs. Alka Rohilla, Senior Radiologist		1.3.15 to 29.2.16	B.P.Rs.9300 G.P.4200 DA(107%) Rs.14945 TA Rs.3312	B.P.Rs.9300 G.P.4200 DA(113%) Rs.15255 TA Rs.3408	B.P.Rs.9300 G.P.4200 DA(119%) Rs.15065 TA Rs.3504	DA Rs.810x4=3240 TARs.96x4=384DA Rs.1620x8=12960 TA Rs.192x8=1536 Total Rs.18120
7	Sh. Alek Nath Goswamy, G.T.Asstt.		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.1900 DA(107%) Rs.7597 TA Rs.1242	B.P.Rs.5200 G.P.1900 DA(113%) Rs.8023 TA Rs.1278	B.P.Rs.5200 G.P.1900 DA(119%) Rs.8449 TA Rs.1314	DA Rs.426x4=1704 TARs.36x4=144 DARs.852x8=6816 TA Rs.72x8=576 Total Rs.9240
8	Sh. Mohit G.T. Asstt.		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.1900 DA(107%) Rs.7597 TA Rs.1242	B.P.Rs.5200 G.P.1900 DA(113%) Rs.8023 TA Rs.1278	B.P.Rs.5200 G.P.1900 DA(119%) Rs.8449 TA Rs.1314	DA Rs.426x4=1704 TARs.36x4=144 DARs.852x8=6816 TA Rs.72x8=576 Total Rs.9240
9	Mrs. Kamla Mishra ECG Technician		1.3.15 to 29.2.16	B.P.Rs.5200 G.P.2800 DA(107%) Rs.8560 TA Rs.3312	B.P.Rs.5200 G.P.2800 DA(113%) Rs.9040 TA Rs.3408	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.3504	DA Rs.480x4=1920 TARs.96x4=384DA Rs.960x8=7680 TA Rs.192x8=1536 Total Rs.11520

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Sl. No	Name of Official Designation	Extension Period	Pay admissible w.e.f. 01.03.16 to 28.2.2017	Pay drawn as per PBR w.e.f. 01.03.16 to 28.2.2017	DA Arrear drawn as per PBR	Difference
1	Smt Rohilla, Senior Radiographer	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.1620 TA Rs.192	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.1620 TAArrearRs.192 Total Rs.8004
2	Sh Alok Nath Goswamy, O.T. Asstt.	1.3.2016 to 28.2.2017	H.P.Rs.5200 G.P.1900 DA(119%) Rs.8449 TA Rs.1314	B.P.Rs.5200 G.P.1900 DA(125%) Rs.8875 TA Rs.1350	DA Rs.852 TA Rs.72	DA Rs.426X12=5112 TARs.36x12=432 DAArrearRs.852 TAArrearRs.72 Total Rs.6468
3	Sh Anil Kumar, Lab Technician	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.960 TA Rs.72	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.960 TAArrearRs.72 Total Rs.7224
4	Sh. Divakar Singh, ECO Tech	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.960 TA Rs.72	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.960 TAArrearRs.72 Total Rs.7224
5	Sh. Krishan Kumar, Pharmacists	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.960 TA Rs.72	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.960 TAArrearRs.72 Total Rs.7224
6	Sh Mohit, O.T. Asstt.	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.1900 DA(119%) Rs.8449 TA Rs.1314	B.P.Rs.5200 G.P.1900 DA(125%) Rs.8875 TA Rs.1350	DA Rs.852 TA Rs.72	DA Rs.426X12=5112 TARs.36x12=432 DAArrearRs.852 TAArrearRs.72 Total Rs.7224
7	Sh. Neeraj Kumar, Junior Radiologist	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2400 DA(119%) Rs.9944 TA Rs.1314	B.P.Rs.5200 G.P.2400 DA(125%) Rs.9500 TA Rs.1350	DA Rs.912 TA Rs.72	DA Rs.456X12=5472 TARs.36x12=432 DAArrearRs.912 TAArrearRs.72 Total Rs.6888
8	Sh. Rijwan Alam, Asstt.	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2400 DA(119%) Rs.9044 TA Rs.1314	B.P.Rs.5200 G.P.2400 DA(125%) Rs.9500 TA Rs.1350	DA Rs.789 TA Rs.72	DA Rs.456X12=5472 TARs.36x12=432 DAArrearRs.789 TAArrearRs.72 Total Rs.6765
9	Mrs. Kamla Mishra (149445) ECG Technician	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.960 TA Rs.72	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.960 TAArrearRs.72 Total Rs.7224
10	Mrs. Tavatya, Pooja	1.3.2016 to 28.2.2017	B.P.Rs.5200 G.P.2800 DA(119%) Rs.9520 TA Rs.1314	B.P.Rs.5200 G.P.2800 DA(125%) Rs10000 TA Rs.1350	DA Rs.960 TA Rs.72	DA Rs.480X12=5760 TARs.36x12=432 DAArrearRs.960 TAArrearRs.72 Total Rs.7224

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The overpayment of Rs.175473/- may be recovered from the concerned officials and deposited in Govt Account under intimation to Audit.

Similar others case may also be reviewed.

17 (B)

PARA 01: - Non deduction of T.D.S under C.S.T of Rs. 27534/-
(Ref. Audit Memo No. 08 dated 12.02.2020)

12

Para 10

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As per Notification No. 33/2017-Central Tax dated 15.09.2017 under section 51 G.S.T. Act was issued by the CBIC to enable registration of tax deductors. However, Government suspended the applicability of T.D.S till 30.09.2018. Later, it was decided that the TDS would be made operational w.e.f 01.10.2018 vide Notification No. 50/2018-Central Tax dated 13.09.2018 by CBIC. Similar notifications have been issued by respective State Government

During the scrutiny of Vouchers of Shri Dada DevMatraAsumShishuChikitsalaya, GNCT of Delhi it has been noticed that had not been deducted the T.D.S @ 2% under section 51 G.S.T. Act. On the cost of the items by the department, as details given below:-

Sl. No.	Name of Firm/Agency	Bill No. and date	Cost of item without GST	Amount of GST @ 2%
1	Bristol Health Care	561/27.02.2019	380000	7600
2	Innovative Life Science	457/04.01.2019	819000	16380
4	M/S G.A. Digital Web World Pvt. Ltd	412/05.12.2018	17723	354
Total			1376723	27534

The Hospital authority may recover the above amount of TDS under GST of Rs. 27534/- and deposit into Govt. account under intimation to audit.

PARA 02: Non-deduction of TDS-reg.
(Ref. Audit Memo No. 14 dated 12.02.2020)

Para 11

13

As per Section 194 C of Income Tax Act payment credit or paid, Statutory Corporation, company, co-op. society, Housing and town development authority, Register society trust, University or firm exceeding Rs. 20,000 for carrying out any work (or when aggregate of such payment in financial year exceeding Rs. 50,000/-) up to 30.06.10 and exceeding Rs. 30,000 (or when aggregate of such payment in financial year exceeding Rs. 1,00,000/-) w.e.f 01.07.14. TDS @ 2% on account of Income tax was to be deducted by the employer/paying authority

During the course of audit of paid vouchers, it was observed that the hospital authority awarded the contract to supply and installation of the items in the hospital. It came to notice that the hospital had made payments to the following firms during the audit period without deducting the TDS as detailed below:

Sl. No.	Name of the firm(M/s.)	Bill No. & date	Amount of the bill	TDS @ 2% to be recovered
7	Nitin Enterprises	CB/517/31.01.19	571054	11421
8	Nitin Enterprises	CB/551/25.02.19	3186	64
TOTAL			574240	11485

The Hospital authority may recover the above said amount of Rs. 11485/- and deposited into govt. account after due verification of records. Similar other cases may also be reviewed and recovery if any may be made under intimation to the audit.

W. S. ...
W. S. ...

Para 12

Para 03: Vacant Staff Quarter Accommodation in Hospital Complex and Non Deduction of Licence fee and water charges thereof-reg.
(Ref. Audit Memo No. 18 dated 18.02.2020)

During the course of audit it has been noticed that some staff quarters accommodation of the hospital remained vacant as of October, 2019. Details of vacant staff quarters are as follows:

S.No.	Type of Quarters	No. of Quarters Occupied	No. of Quarters lying Vacant
1.	Type V	Nil	01
2.	Type IV	03	01
3.	Type III	15	01
4.	Type II	08	08

If these vacant rooms were allotted and occupied then the Government could have earned revenue in r/o HRA & License fee. *Shri Dada DevMurti Ayon Shishu Chikitsalaya* may initiate the process for filling vacant staff quarters and reasons for non-occupancy of vacant staff quarters may please be furnished to audit.

Further it has been noticed that *Sh. Alok Nath Goswami* and *Sh. Devender Rathore* were allotted staff quarters in *Shri Dada DevMurti Ayon Shishu Chikitsalaya* premises but licence fee and water charges has not been deducted from the salaries of above mentioned employees from 2016-17 to 2018-19.

Hence, short recovery towards License Fee from the concerned employee may be made after due verification of records under intimation to audit. As well as the department/Unit is advised that similar cases may also be checked and recovery, if any, towards short deduction of License Fee may be made for the audit period.

Para 13

PARA 04: No DJB Water connection and supply of water through tankers-reg.
(Ref. Audit Memo No. 19 dated 19.02.2020)

During the scrutiny of the records relating to water charges it has been observed that *Shri Dada DevMurti Ayon Shishu Chikitsalaya*, Govt. of NCT of Delhi, Dabri, New Delhi is a mother and child hospital. In hospital temporary water connection was provided to hospital at the time of inauguration. However, it appears that temporary connection was never made functional and the hospital has been making arrangement of water through tankers. As per records retrieved from the file that payment of Rs. 14,37,450/- was also made by the PWD to the Delhi Jal Board, Govt. of NCT of Delhi dated in August 2007 for permanent connection for 95830 liters per day, however, the permanent water connection is yet to be given by DJB. As per record hospital has been getting the supply of water through water tankers and no permanent water connection available instead of payment given to DJB. The details of payment given below:

S.No.	Order No.	Sanction Amount (Rs.)	Date	Remarks
1.	No. F.3(8)-DDMISC/DDO/Misc/2018-19/1908-11	3976000	16.08.2018	08.04.2017 to 31.03.2019
2.	No. F.1(5)-DDMISC/PWD/2008/2110	2106000	17.08.2019	16.07.2019 to 31.03.2020
	Total	6082000		

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The contract was awarded to Mrs Chin Shiy Water Supply for water through tankers of capacity of 10,000 Litrs. At the rate of Rs. 1600 per tankers as per terms and conditions laid down in the agreement. The contract was awarded for one year i.e. w.e.f 26.08.2010 which was further extended regularly up to 25.03.2013.

Thereafter hospital has been getting water through tankers from DIB through PWI. Thus the hospital has incurred an expenditure of Rs. 6082000/- from 2017 to 2019.

The hospital has come into the existence from 07.04.2008. Since then the water has been supplied through tankers. If the water connection has been taken at the initial stage, it would have saved the huge amount on water tankers. The reason for not taken the connection of water from the DIB. Reason for not providing connection of water by DIB could not be understood from the available records through DIB had been paid for it. Reasons may be furnished and rigorous efforts may be made for getting permanent connection of water under intimation to audit.

PARA 05: Non-Production of records
(Ref. Audit memo dated 20.11.2019)

(Period 2009-2011)

1. Record Pertaining to Log Books
2. Sanitation Services record
3. Property Register

(Period 2011-13)

- ✓ 1. Advance Register

(Period 2013-15)

1. Liveries Register
2. Records relating to Canteen
3. Details of AC bills settlement with PAO

(Period 2017-18 to 2018-19)

1. Service Postage Stamp Register
2. List of Obsolete/condemned articles
3. Stock Property register
- ✓ 4. L.C Register
- ✓ 5. Tuition Fee Register
6. Telephone Register

The above records have not been provided to audit and the same may be shown to next audit.

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CURRENT AUDIT REPORT
PART I
(2019-20)

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PARA 01:- Short recovery of License Fees amounting to Rs.120 /-reg.
(Ref. Audit memo No. 06 dated 03.03.2021)

As per Orders No. 18011/2/2015-Pol.III, Ministry of Urban Development, Govt. of India, Directorate of Estates dated 19.07.2017 and 29.06.2020 rates of License Fee has been revised w.e.f. 01.07.2017 and 01.07.2020 respectively as well as endorsed vide Order No. F.4(1)/Misc./PWD&H/A-II/2004/part. File/8494-8588 dated 08.10.2020. But during the scrutiny of PBR for the audit period, it has been observed that revised license fee was not deducted in r/o the following employees as detailed below:

LICENCE FEE

S. No	Name (Dr./Mr./Mrs) & Designation with Address	Amount due w.e.f.01.07.2017 to 30.06.2020(per month)	Amount Deducted w.e.f. 01.07.2017 to 31.10.2019 (per month)	Amount due w.e.f.01.07.2020 to 31.01.2021 (per month)	Amount Deducted w.e.f. 01.07.2020 to 31.01.2021 (per month)	Total Amount to be recovered (in Rs.)
1	Manju K.S. S/Nurse Type II upto 3/2018 Type III from 4/18	470(4/18 to 2/2020)	370(4/18 to 2/2020)	-	-	100 x 23=2300 (Recovered Rs. 2180/- only remaining amounting to Rs. 120/-)
<i>Settled</i>						
<i>E</i>						
Grand Total						120

Hence, short recovery of Rs.120/- towards License Fee from the concerned employee may be made after due verification of record and compliance be shown to audit. Department/Unit is advised that similar cases may also be checked and recovery, if any, towards short deduction of License Fee may be made for the audit period.

PARA 02:- Non-deduction of TDS amounting to Rs. 5499/-reg.
(Ref. Audit Memo No. 09 dated 04.03.2021)

As per Section 194 C of Income Tax Act payment credit or paid, Statutory Corporation, company, co-op. society, Housing and town development authority, Register society trust, University or firm exceeding Rs. 20,000 for carrying out any work (or when aggregate of such payment in financial year exceeding Rs. 50,000/-) up to 30.06.10 and exceeding Rs. 30,000 (or when aggregate of such payment in financial year exceeding Rs. 1,00,000/-) w.e.f. 01.07.14, TDS @ 2% on account of Income tax was to be deducted by the employer/paying authority.

During the course of audit of paid vouchers, it was observed that the hospital authority awarded the contract to supply and installation of the items in the hospital. It came to notice that the hospital had made payments to the following firms during the audit period without deducting the TDS as detailed below:

Sl.No.	Name of the firm(M/s)	Bill No. & date	Amount of the bill	TDS @ 2% to be recovered (in Rs.)
1	Acute Health Care Pvt. Ltd.	CB/138 & 03.07.2019	236213	4724
2	Merino International	CB/353 & 07.11.2019	38752	775
TOTAL				5499

The Hospital authority may recover the above said amount of Rs. 5499/- and deposited into govt. account after due verification of records. Similar other cases may also be reviewed and recovery if any may be made under intimation to the audit

PARA 03:- Irregular payment of Service Tax amount to Rs. 22114/-reg.
(Ref. Audit Memo No. 11 dated 05.03.2021)

In exercise of powers conferred by sub-section (1) of Section 93 of the Finance Act, 1994, the Ministry of finance (Department of Revenue), Government of India, vide its Notification dated 20 June 2012 exempted Health Care Services by a clinical establishment and housekeeping services from the whole of service tax leviable thereon under Section 66B of the Finance Act, 1994.

During the scrutiny of records of Shri Dada Dev Matri Avum Shishu Chikitsalaya, Govt. of NCT of Delhi, Dabri, New Delhi-110045, it has been observed that hospital has paid an amount of Rs.22114/-. As service tax to M/s G.A. Digital Web Word Pvt. Ltd who was providing sanitation services in the hospital as detailed below:-

S.No.	Name of Agency	Bill No. & Date	Month	Amount of service tax paid (in Rs.)
1.	G.A. Digital Web Word Pvt. Ltd.	DEL-1185/06.09.2019	August, 2019	11057
2.	G.A. Digital Web Word Pvt. Ltd.	DEL-504/07.06.2019	May, 2019	11057
Grand Total				22114

Necessary steps should be taken to recover the excess amount of Rs. 22114/- from the concerned agencies and deposited in Govt. Account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level for similar action at your end please.

PARA 04:- Non revalidation of FDS/Bank Guarantees-reg.
(Ref. Audit memo No. 12 dated 05.03.2021)

During the course of audit of Shri Dada Dev Matri Avum Shishu Chikitsalaya, Govt. of NCT of Delhi, Dabri, New Delhi-110045, 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 FDS/Bank Guarantee revalidated as per detail given hereunder.

S.No.	Name of Agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG (in	Date of expiry of validity of FDR/BG

			Rs.)	
	Ganesh Diagnostic	605641110000468	10000	10.12.2015
2.	Standard Traders	465046	50000	08.08.2019
3.	Mars Corporation	341748	50000	11.12.2019
4.	Corporate Diagnostic Pvt. Ltd	252063	50000	30.04.2020
5.	Shilpex Pharmysis	553252	50000	07.12.2019
6.	Hails Medi product	177336	41500	26.07.2015

If the purpose of holding these FDS/Bank Guarantees is fulfilled then these may be refunded to the concerned agency or revalidated it. Similar other cases may also be reviewed at your own level, under intimation to audit.

PARA 05:-Recovery of Transport Allowance and Nursing Allowance amounting to Rs.280279/-reg.
(Ref. Audit memo No. 14 dated 05.03.2021)

During the test check of PBR, and other related record for the audit in r/o Shri Dada Dev Matri Avum Shishu Chikitsalaya, GNCT of Delhi, it has been noticed that the Hospital Authorities has paid Transport Allowance to some employees of this hospital who were on leave for full calendar month or more

In addition to transport allowance, Nursing Personnel who were on leave for more than 60 days, were also paid nursing allowance whereas the same was not admissible for the period beyond 60 days leave/absence vide Office order no. 19051/03/2013-E-IV dated 19.07.2018 as detailed below:

S.No.	Name designation & (Mr./Mrs.)	Period of leave calendar month of	Amount of transport allowance paid for full calendar month or more	Amount of nursing allowance paid beyond 60 days leave	Amount to be recovered (in Rs.)
1	Dr. Vandana Chopra	17.02.2020 to 30.04.2020(4/2020)	8424 x 1=8424	-	
		TOTAL	8424		8424
2	Jyoti, Staff Nurse	16.11.2019 to 28.02.2020(12/2019 to 1/2020)	4212 x 2=8424	14.02.20 to 28.02.2020=3600	
		TOTAL	8424	3600	12024
3	Madhu Bala Choudhary, S/N	09.06.2020 to 05.12.2020(7/2020 to 11/2020)	4212 x 5= 21060	07.09.202 to 30.09.2020= 23days = 5520 10/20 to 11/20=7200x2= 14400 01.12.2020 to 05.12.2020= 5 days = 1220	
		TOTAL	21030	21140	42170
4	Manisha Bhalotia, Staff Nurse	15.07.2020 to 25.10.2020	-	15.06.20 to 30.06.20 = 16 days = 3840 07/20 to 09/20=7200x3=	

				21600 01.10.20 to 25.10.20= 6200	30
		TOTAL	0	31,640	31,640
5	Geeta, Staff Nurse	19.08.2019 to 03.06.2020		16.11.20 to 30.11.2020= 3600 12/20 to 5/20= 7200x6= 43,200 01.06.20 to 03.06.20= 720	27
		Total		47520	47520
6	Anuradha, Nursing officer	18.12.18 to 31.07.2019	-	16.02.19 to 28.02.19 (13 days) =3343 03/19 to 07/19 =36000	
		TOTAL	-	39343	39343
7	Arti Jain, Nursing officer	18.08.17 to 13.02.18		17.10.17 to 31.10.17 (15 days) - 3484 11/17 to 01/18 - 21600 01.02.19 to 13.02.18-3343	
		TOTAL	-	28427	28427
8	GulshanKaushik, Nursing officer	12.04.19 to 07.11.19	-	11.06.19 to 30.06.19- 4800 01.07.19 to 31.10.19-28800 01.11.19 to 07.11.19- 1680	
		TOTAL	-	35280	35280
9	Sarabjeet, Nursing officer	16.07.19 to 10.02.2020	-	14.09.19 to 30.09.19-4080 01.10.19 to 31.01.2020- 28800 01.02.2020 to 10.02.2020- 2571	
		TOTAL	-	35451	35451
		GRAND TOTAL			280279

Hence, the irregular payment of Transport Allowance as well as nursing allowance paid to the tune of Rs. 280279/- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the hospital level and all irregular payment made may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

PARA 06: Shortage of Specialists/Para Medical Staff, Ministerial staff and unauthorized maladjustment of staff in the Hospital-reg.
(Ref. Audit Memo No. 16 dated 09.03.2021)

The Shri Dada Dev Matri Avum Shishu Chikitsalaya, Govt. of NCT of Delhi, Dabri, New Delhi is having a strength of 106 beds & running with full capacity in South West Delhi. Besides General OPD, hospital is providing specialized facilities in Gynecology and Paediatric. Recognizing the need for additional facilities to match the increasing demand, the hospital is undergoing phased expansion

. But there are certain posts of specialists doctors, nursing staff are lying vacant in the hospital. The status of vacant posts as on 30.11.2020 as under:-

Sr. No.	Name of Post	Sanctioned Post	Filled Post	Vacant Post	Remarks
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1.	Dy. Medical Supdt.	01	0	01	Admn. Officer (Adhoc DANICS) is working against this post
2.	<u>Specialists</u> Specialist O&G	04	03	01	Vacant since creation
3.	Paediatric	03	02	01	Vacant since creation
4.	Radiology	01	00	01	Vacant since creation
5.	Anaesthesia	04	03	01	-
6.	Senior Resident	38	31	07	-
7.	<u>Para medical Staff</u> Asstt. Nursing Supdt.	01	00	01	Vacant since 01.02.2018
8.	Radiographer	03	04	00	One person extra working
9.	Lab. Technician	04	03	01	Vacant since 22.10.2019
10.	Physiotherapist	01	00	01	Since vacant 06.03.2019
11.	<u>Ministerial & Admn. Staff.</u> Statistical Officer	01	00	01	Salary of One PA adjusted against this post
12.	Statistical Asstt.	03	01	02	One Post is vacant since creation of Post w.e.f 19.12.2018 and another post vacant 01.07.2020
13.	Stenographer	02	01	01	-
14.	Sr. Asstt.	03	02	01	-

Out of the total sanctioned posts of 227 the hospital is working on 204 filled posts which includes regular, contract and maladjusted staff, which is banned by the GNCT of Delhi very long back. In the absence of specialists, nursing & para medical staff, it is obvious that the high expectation of the patient cannot be achieved and also affects the medical services. Therefore in the best interest of the patient care and to cope up the increasing work-load, Audit is in the opinion that hospital authority should actively take up the matter with higher authorities & all the efforts should

be made to fill up the vacant posts of specialist, nursing & para medical staff for smoothing functioning of hospital at the earliest

PARA 07: Log book of the equipment installed in the Hospital.
(Ref. Audit Memo No. 17 dated 09.03.2021)

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

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

PARA 08: Recovery of penal interest of Rs.6615/- on Non-refund of LTC within 30 days of grant of advance-reg
(Ref. Audit Memo No. 18 dated 09.03.2021)

As per Rule 292 of GFR Leave Travel Concession claim of a government servant shall fall due for payment on the date succeeding the date of completion of return journey. The time limit for submission of the claims shall be in case advance drawn: Within thirty days of the due date. On employee's failure to do so, he/she shall be required to refund all the amount of advance forthwith in one lump sum.

On scrutiny of the LTC Register maintained by hospital, it has been found that the following official have taken LTC advances and refunded the same Any advance taken for LTC should be refunded within 30 days of the grant of advance if the journey has not taken place otherwise the official is liable to pay interest at 2% over GPF on the entire advance from the date of drawal to the date of recovery.

S.No	Name & Designation	Advance Bill No. & Date	Advance Amount	Amount of Leave Encashment	Date of Refund	Excess number of days	Amount of Interest Payable (in Rs.)
1.	Mrs. Suman Lata Solanki, Nursing Officer	536/02.03.2020	144000	Nil	24.06.20	113 days	4057
2.	Mr. Rajnikant, Jr. Radiographer	580/20.03.2020	27300	29700	17.09.20	180 days	2558
Total							6615

Hence, recovery of Rs. 6615/- towards penal interest from the concerned employee may be made after due verification of record and compliance be shown to audit. Department/Unit is advised that similar cases may also be verified at own level.

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PARA 09: Non- levy of penalty amounting to Rs. 2310/- for delay supply of equipment/item - reg.
(Ref. Audit Memo No. 21 dated 10.03.2021)

The terms and conditions of the GeM agreement/supply order stipulate that in case the supplier fails to supply the equipment/items within the specified time schedule, the purchaser had the right to levy penalty @ 0.5 per week or part of the week of delayed period as pre-estimated damages not exceeding 10% of the contract value without any controversy/dispute of any sort whatsoever. But during the test checking of records of Shri Dada Dev Matri Avum Shishu Chikitsalaya, Govt. of NCT of Delhi, it has been noticed that there is a delay in supply of equipment/item procured by the hospital authorities, as detailed below:-

Sr. No.	Name of Equipment / item	Cost of the Equip ment/ item (in Rs.)	Name of Agency	Date of Supply Order	Date of Item Supplied	Expected date of delivery	Delay in No. of Days	Penalty @ 0.5% (in Rs.)
1.	Binocular Microscope	77000	Innovative Life Science	04.07.2019	07 09.2019	19.07.2019	42	2310
							Total	2310

From the above list it seems that there is undue long delay in supply of costly equipments resulting delay in Public Service. As the items are not received on due date, the supplier will be liable to pay penalty @ 0.5% per week as per the terms & conditions of the agreement. Thus, penalty amounting to Rs. 2310/- may be recovered from the suppliers after due verification, under intimation to audit. Similar other cases may also be reviewed at your own level.

PARA 10:- Non-Production of Records.

(Ref. Audit Record Memo 01.03.2021 & 09.03.2021)

The following records/information has not been provided by the department.

1. Service Book of Senior Resident and Junior Resident
2. Service Postage Stamp Register
3. Reply of Old Audit para(s) *o/s Taken as fresh*
4. Abstract Contingent Register
5. Log Book of equipment installed in Hospital
6. Property Register (Consumable/Non Consumable)
7. File relating to Kitchen Service: *o/s Taken as fresh*
8. File relating to Laundry Services: *o/s Taken as fresh.*

Hence, the entire above records may be shown to next audit.

(Signature)
(B. Vijay Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. 17

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PART-II
CURRENT REPORT
2020-2022

Para No.01: Discrepancy in the Ad-hoc-bonus - Recovery amounting Rs.75988/-
(Memo No. 02 dated 26.09.2022)

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 **SHRI DADA DEV MATRI AVUSM HISHU CHIKITASALAYA** 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 SDDMAC	Amount due as per Govt. order	Excess payment (in Rs.)
1	Anil Kumar, Lab Technician	6908	NIL	6908
2	Diwakar Singh, ECG Technician	6908	NIL	6908
3	Kamla Mishra, ECG Technician	6908	NIL	6908
4	Neeraj Kumar, Jr. Radiographer	6908	NIL	6908
5	Sanjay Pal Rawat, OT Assistant	6908	NIL	6908

6	Alok Nath Goswami, OT Assistant	6908	NIL	6908
7	Mohit, OT Asstt.	6908	NIL	6908
8	Rizwan Alam, OT Asstt.	6908	NIL	6908
9	Krishan Kumar Pharmacist	6908	NIL	6908
10	Devender Rathore, Pharmacist	6908	NIL	6908
11	Alka Rohilla, Sr. Radiographer	6908	NIL	6908
Total Rs.				75988/-

The Excess payment of **Rs.75988/-** 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.

Para No.02: Discrepancy in maintenance of Library Book Record
(Memo No. 03 dated 26.09.2022)

During the test check of library records, it is observed that the Librarian had issued books to different officer/officials working in the Hospital amounting to Rs.NIL (As the amount is not mentioned in the register) since long but the same was not returned back to library till date of Audit.

The details of books are as under: -

S.No.	Accession Number	Date of issue	Amount of the books/ Name of Book	Issued to Doctors	Remarks
1	NIL	21.03.2018	Anti Biotic Policy	Dr. Aprajita	No amount mentioned in Issued Register
2	86	03.05.2019	1. Swamy Disciplinary Procedure 2. CCA CCS Rules 3. Conduct Rules	Pankaj Kumar, UDC	-Do-
3	NIL	04.12.2019	Chestrut's obs Anaesthesia	Dr. Ritika Gandhe	-Do-

Beside this the following observations is also noticed:-

- Yearly physical verification is not done as per rule.
- Page Counting Certificate is not attested by the Head of Office.

The entries of the issued register is not duly filled and counter signed by the in-charge.
The recovery of amount if found in record may be recovered or books may be taken back

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in stock from the above mentioned Drs/ official after due verification of record under intimation to Audit. Other similar cases may also be reviewed

Para No.03: Recovery for over payment towards Transport Allowance amounting to Rs. 42848/- (in continuation of Memo No. 03 dated 27.09.2022)

As per information provided by SDDMAC in r/o of staff who have been more than one month of continuous leave and cross check the information provided with pay bill register it has been observed that SDDMAC, Dabri More has made overpayment of Transport Allowance and HPCA to Smt Shivangi Varshney, Radiographer who was on leave wef. 27.09.21 to 25.03.22 and subsequently 26.03.2022 to 25.05.22 during her leave tenure.

Further, Hospital Patient Care Allowance (HPCA) is provided to the staff working with patients affected with spread diseases with in hospitals. HPCA allowances are given for the employees working routinely with handling of infected things, sensitive tools, dispensing medicines and cautious instruments and equipment. Finance Department vide their endorsement dated 24.02.2020 has revised HPCA allowance to different pay matrix to Rs. 4100/- (upto Level 8 and below) and 5300/- (level 9 and above) as per detail below:

S. No.	Name & Designation of the official/ officer	Period of leave	Inadmissible Period for TA/HPCA	Allowances paid by the Hospital		Amount to be recovered (in Rs)
				TA	HPCA	
1.	Smt. Shivangi Varshney, Radiographer	27.09.21 to 25.03.22 (Maternity Leave 180 days) 26.03.22 to 24.05.22(60 Days CCL)	3 Mx4716/- (oct21 to dec.21)	14148/-		14148/-
			7x4100/-		28700/-	28700/-
Total						42848/-

The Excess payment of **Rs.42848/-** 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

Para No.04: Recovery for over payment of Nursing Allowance & Dress Allowance amounting to Rs. 87189/- (Memo No. 05 dated 26.09.2022)

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 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.	Smt. Maya Kor, Staff Nurse	20.10.20 to 26.12.20 (ML)	20.12.20 to 26.12.20 (07 Day)	1626 (7200/31x07)	406 (1800/31x7)	2032/-
		03.03.21 to 29.08.21 (Maternity Leave)	02.05.21 to 29.08.21 (120 days)	6968 (7200/31x30) +7200+ 7200+6735 (7200/31x29) = 28103/-	1741 (1800/31x30)+1800+1800+ 1684 (1800/31x29) =7025/-	35128/-
3.	Smt. L. Ngaihlian, Staff Nurse	19.06.20 to 15.12.20 (Maternity Leave) 16.12.20 to 03.02.21 (CCL)	18.08.20 to 03.02.21 (170 days)	3252/- (7200/31x14)+3600 0/-(7200x5) +771/- (7200/28 x3) =40023	813/- (7200/31x14)+ 9000/- (1800x5) + 193 (1800/28x3) = 10006/-	50029/-
Total Rs.						87189/-

The Excess payment of **Rs.87189/-** 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

Para No.05 : Recovery of excess payment Rs.20732/- on account of Annual Increment (Memo No. 07 dated 27.09.2022)

As CCS, RP Rules, if any Govt. employee was on leave at the date of Annual Increment. Employee is not entitled for annual Increment benefit. Leave at the date of annual increment. Employee will take benefit on physical joining the duty after completion of leave.

During test check of records, it has been observed that school authority had granted annual increment benefit to their employees during the leave period. These cases are as under:-


• Maya Kor, Nursing Officer (01.07.2021 to 29.08.21)

S. No	Name & Designation of Employee (Ms./Mr.)	Leave period	Increment Month	Eligibility date for grant of increment as per rules	B. Pay after providing Inadmissible Increment	B. Pay as Per Rules	Excess payment (BP+DA+HRA)
1	Maya Kor, Nursing Officer	01.07.2021 to 29.08.21	07/21	30/08/2021	58600	56900	5199/- As per enclose
Total							5199/-

• L. Ngaihlian, Nursing Officer (19.06.20 to 03.02.21)

S. No	Name & Designation of Employee (Ms./Mr.)	Leave period	Increment Month	Eligibility date for grant of increment as per rules	B. Pay after providing Inadmissible Increment	B. Pay as Per Rules	Excess payment (BP+DA+HRA)
1		01.07.2020 to 03.02.21	07/20	04.02.21	52000/-	50500/-	15533/- As per enclose
Total							15533/-

The Excess payment of Rs.20732/- 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

fully
Settlement
is complete Rs 20732/-

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Para No.06:-Discrepancies in the Hiring of Vehicle (Memo No. 08 dated 27.09.2022)

The work order for hiring of the vehicle by Gem order no. GENCENC-511687791227936 dated 26.03.2020 for providing the Sedan car during the period 02.04.2020 to 31.3.2020 was issued for official use On scrutiny the file of hiring of vehicle the following discrepancies have been observed:-

- The bills submitted by vendor for payment are not generated through GeM.
- The log book is not maintained after June 2020 however it was mentioned in the tender that the log book is to be maintained by the vendor to ascertain the date of breakdown, date of complain with the firm and date of repair etc. Log Book should be periodically checked by the in-charge to ensure timely action taken for keeping the out of order equipment in serviceable condition.
- As per tender condition the performance Guarantee is to be deposited by the vendor at the rate of 5% of tender cost, but the vendor M/s Manjeet Oshan Tour and Travel did not deposit the same even after 04 month of issuing of work order. A letter by Ms. of the Hospital dated 22.07.2020 in this reference issued to the vendor. It is not clear when the performance Guarantee was deposited by the vendor
- The agreement of hiring of transport service is signed by the authorized officer on behalf of Hospital However the same was not signed by the vendor (Correspondence page no.48) in token of acceptance of work order.
- Initially the tender was for the period of 02.04.2020 to 31.03.2021 without any clause of extension, However it was extended till 25.08.2021 for which no approval of the competent authority is found in the file.
- The GST claimed by the vendor is reimbursed however a certificate of charging of GST as per prevailing rate of Govt. rules is not attached with the bill.

Necessary action may be taken and update the record under intimation to audit. Other similar cases may also be reviewed at your own level.

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Para No 07:- Utilization Certificate for annual allowance (Memo No. 11 dated 28.09.2022)

During test check of PBR special annual allowance/PG Allowance @ 1350/- per month and @2250/- per month was paid to under mentioned Doctors:-

S.No.	Name of Doctors	Designation	Period	Annual Allowance
1	Dr. Deepak Bhaskar	MO	3/2020 to 02/2022	1350X24=32400
2	Dr. Ichhpal Singh	MO	3/2020 to 02/2022	2250X24=54000
3	Dr. Siddharth	MO	3/2020 to 02/2022	2250X24=54000
4	Dr. Vandana Chopra	MO	3/2020 to 02/2022	1350X24=32400

As per Office Memorandum No. A.45012/03/2017-CHS.V dated 30.08.2017 issued by Ministry of Health & family Welfare Annual allowance and PG Allowance @2250/- and 1350/- will be paid will be **subject to the condition that 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 for utilized 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.

No certificate as mentioned above was found with the paid bills. Necessary action may be taken to obtain the utilization certificate from the concerned doctor, otherwise the payment made to the Drs may be recovered and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed

Reply with the utilization certificate is submitted to the concerned doctor for the purpose of the audit.

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Para No 08:- Adjustment of advance payment made to the DJB for supplying water tankers amounting Rs.8000/- (Memo No. 12 dated 29.09.2022)

The Hospital is start working wef 07.04.2008 and water connection amount of Rs., 1437450/- was also made by the PWD to DJB in Aug. 2007 for permanent connection for 95 Thousand Eight Hundred Thirty Liter per day. It is very sorry state that after lapsing fourteen year the permanent water connection is yet to be installed by DJB in the Hospital.

In absent of permanent water connection water tanker form Delhi Jal Board is supplying water to fulfill the requirement of water in the Hospital premise for which advance payment paid to Jal Board and adjusted through utilization of no. of tankers in a Month.

S. No	Period	Advance Drawn	Amount Utilized	Balance Amount Adjusted in next payment	Remarks
1.	01.04.2019 to 31.03.2020	2106000/-	2098000/-	8000/-	As per the utilization certificate Rs. 8000 was balance with DJB
2.	01.04.2020 to 31.03.2021	2547000/-	2408000/-	139000/-	The actual advance as per demand was proposed for Rs. 2547000 out of which balance of previous year i.e. Rs. 8000 was not deducted from the current demand i.e. Rs. 2547000/-
3.	01.04.2021 to 31.03.2022	2416000/-	2296000/-	259000/-	The actual advance as per demand was proposed for Rs. 2555000 after deducting the balance of last year i.e. 139000 the advance drawl for Rs. 2416000/-

Settlements as per Memorandum by DJB & Hospital

Also details

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By the above mentioned table it is clear that Rs. 8000/- (Eight Thousand) has not been adjusted even after completion of two years. Beside this the following discrepancies is also been noticed:-

- Gate pass to enter the DJB tanker while entering the DJB tankers is not attached in the file without which verification of number of tanker entered in one day is not possible.
- E*

- CC
- The number of tanker not duly signed by the Driver.
 - Entries have not been made in the history/ register log book to ascertain the total number consumed by the hospital in a month.

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As per Rule the advance bill should be adjusted fully for which amount of advance is drawn however the Hospital is not following the Rule and adjusting the balance amount while drawing the next advance. Necessary action should be taken to adjust the Excess payment of Rs.8000/- in the next payment to DJB under intimation to the audit.

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Para No 09:- Overpayment of Medical Reimbursement amounting Rs.36202/-
(Memo No. 13 dated 30.09.2022)

As per CS (MA) Rules 1944, skin lotion, cream, shampoo, dietary items, toiletries and nutritional supplement etc. is not admissible.

During test check of medical bills in r/o of Anju Solanki, Nursing officer and Dr. Deepmala, DMS, the following discrepancies has been observed

• Anju Solanki, Nursing officer

Name and Relation of patient	Bill Amount	Date of prescription/ invoice	Cost of Inadmissible Medicine	Remarks
Jagpal Solanki (father)	79719/-	06.08.22	7580	As per CGEHs Rate the investigation cost is Rs. 633/1,25 Dihydroxy Vitamin D
		05.08.2020	514	Investigation of CBC, KFT, Home Visit is not found in prescription
		16.8.2020	414	Investigation of CBC, KFT, Home Visit is not found in prescription
		28.09.2020	514	Investigation of CBC, KFT, Home Visit is not found in prescription
		28.09.2020	40	Investigation of Stool occult Blood is not found in prescription
		06.10.2020	750	Investigation of CBC, KFT, Iron, TIBC Stool Home Visit is not found in prescription
		17.10.2020	414	Investigation of CBC, KFT, Home Visit is not found in prescription
		02.11.2020	773	Investigation of CBC, KFT, Home Visit is not found in prescription
		19.11.2020	8938 (Extra)	Injection is prescribed one in a month but the same is purchase in double quantity.
		19.11.2020	1514	Investigation of CBC, KFT, Home Visit is not found in prescription
		26.12.2020	514	Investigation of CBC, KFT, Home Visit is not found in prescription



• Dr. Deepmala, DMS

Name & Relation with patient	Bill Amount	Date of prescription/ invoice	Cost of Inadmissible Medicine	Remarks
Kavya Lalchandani (Daughter)	15549	10.09.221	0	As per reply received (placed at 298/C in KD File) the amount allowed
		16.09.2021	550	Lulitec cream being Skin cream & lotion is not admissible
		09.10.2020	2000	Skin lotion, skin cream and shampoo is not admissible
		09.10.2021	1764	Geomax3G being dietary/ nutritional supplement
		26.05.2022	1039	arachitol Nano being Vitamin D supplement it is not admissible
		26.06.2022	4200	Lulidila oint 30 Gm being Skin Cream and lotion is not admissible
		26.08. 2022	3559	Venusia max lotion, teczine M, Tacroz forte XL oint etc. Skin Cream and lotion is not admissible
Dr. Prakash Lalchandani (Husband)	7497	12.01.2022	1125	Geomax 3g being Vitamin D supplement it is not admissible
Dr. Deepmala	3206	14.12.2021	0	The receipt of the diagnostic center empaneled with DGEHS enclosed hence considered (placed at 100/C in KD file)

Apart from the above amount of payment pass in the bill is also not written on the body of the bills which make no clarity how much amount has been restricted and passed against the claim amount.

The Excess payment of **Rs.36202/-** 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 10:- Discrepancies in OPD registration counter services amounting Rs.1159581/-(Memo No. 14 dated 30.09.2022)

OPD registration counter services were obtained initially through GTI Infotech Pvt. Ltd. in the Hospital for a period of 23.03.2020 to 22.03.2021. On scrutiny the files following discrepancies have been noticed:-

- As per NIT clause the tender may be extended for another one year. ("Service extendable for one year for six month on each occasion not more than two occasion) on scrutiny it reveal that four times extension 23.03.2021 to 22.09.2021 (Ist extension), 23.09.2021 to 22.03.2022 (IInd extension), 23.03.2022 to 22.06.2022 (IIIrd extension) and after that they allowed to work 22.09.2022 (for which document relevant with extension is not found in the file) however the payment made till 31.07.2022 by the hospital.
- Thus the extension has not been obtained from the competent Authority as per NIT.
- The payment beyond tender period is unauthorized as per details given below:-

Sanction no.	Period	Amount
10(20)SDDMASC/OPD-IPD/GTIInfotech2020/Vol I/2749-52 dated 17.09.2022	01.07.22 to 31.07.22	248951
10(20)SDDMASC/OPD-IPD/GTIInfotech2020/Vol I/2042-45 dated 03.08.2022	01.06.22 to 30.06 22	227655
10(20)SDDMASC/OPD-IPD/GTIInfotech2020/Vol I/1102-1104 dated 09.06.2022	01.05.22 to 31.05.22	227655
(20)SDDMASC/OPD-IPD/GTIInfotech2020/Vol I/943-946 dated 28.05.2022	01.04.22 to 30.04.22	227655
10(20)SDDMASC/OPD-IPD/GTIInfotech2020/Vol I/707-10 dated 17.05.2022	01.03.22 to 31.03.22	227665
Total		1159581

The Excess payment of Rs.1159581/- may be recovered from the vender concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para settled as per Purdy. Submitting with the order for continuation of services by tender clearing

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[Signature]

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Para No 11:- Discrepancies in LTC claim/reimbursement amounting to Rs. 63529/- & Rs.694040/- (in continuation to Memo No. 15 dated 03.10.2022)

(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:-

- 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
- Married daughters, who have been divorced, abandoned or separated from their husbands and widowed daughters residing with and wholly dependent on the Govt. servant.
- Parents and/or step parents residing with and wholly dependent on the Govt. servant.
- 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 Shri Dada Dev Matri Avusm Hishu Chikitalaya, Dabri, New Delhi. has reimbursed LTC claim in r/o Dr. Ajay Kumar Bado Spl. Gr II as per detail given below:-

S. No.	Name of Employee	Bill No. & Date	No. of family members	Amount	Amount admissible as per LTC Rules	Excess Payment	Remarks
1	Dr. Ajay Kumar Bado Spl. Gr II	LTC-536 dt. 19.03.2021	02	17524	14056	3488	The officer was entitled to travel by Air India and he performs the journey Delhi to Ranchi by Air India @ Rs. 7018/- (for two ticket) But there was no comparison chart with the officer. However earlier he used to travel by Air India the claim restricted accordingly. The journey performed by the officer by PVT. Air line @ Rs. 10506 (two ticket)

[Signature]

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(B) Harpreet Kaur Nursing Officer: - The officer availed LTC for 5 persons but restricted from 5 to 4 number as she took the claim for her Mother-in-law. She perform the journey on LTC from Delhi to portblair for which she claimed as per detail given below:-

S.No.	Name of Employee	Bill No. & Date	No. of family members	Amount claim by official	Amount Restricted by Department	Amount calculated as per Audit	Amount to be recovered
				I	II	III	
1	Harpreet Kaur, Nursing Officer	LTC-438 dt. 17.01.2022	05	199234 (by air to and fro for 05 person)+39204 (for ferry to and fro for 05 person)	2965x5x1=29650 (train fare Delhi to Kolkata for 05 person)= 37786x5= 188930 (fare to and from for five person from kolkata to portblair)+ 840x5=4200 (ferry charges to and fro for 04 person.	39844.8x4=159379.2 (Air fare in r/o 04 person for actual journey performed 840x4=3360 (Restricted ferry fare as per Rule)	However amount of Rs. 60041/- may be recovered as the official actual pay less amount.
				238428	222780	162739/-	Rs. 60041-

*As per above table the official actually paid less amount at serial I while taking flight, beside her restricted amount shown table II

(B) As per Office Memorandum No. F.20/10/2016-AC/104-28 dated 25.02.2016 vide at point c "No reimbursement of Air fare shall be allowed more than that of Air-India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines".

During the test check of office copy of LTC claim in respect of SHRI DADA DEV MATRI AVUSM SHISU CHIKITASALAYA, DABRI, Delhi during the Audit period it

Signature

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has been observed that the following officials/officers have been allowed LTC claims without the printout of rate chart on the date of Journey from the official site of Air India which is clearly a violation of the above mention OM dated 25.02.2016:-

S. No	Name of the official	Destination	Airline	Block Year	Bill No. and Date	Amount
1.	Sanageeta Nursing Officer	Delhi to Havlock	Spice Jet	2018-21	LTC 437 dated 17.01.22	161204
2.	Neha Singh Nursing Officer	Delhi to Havlock	Spice Jet	2018-21	LTC 530 dated 22.03.22	177612
3.	Ajanta Nursing Officer	Delhi to Havlock	Spice Jet	2018-21	LTC 529 dated 22.03.2021	177612
4.	Anjana Mishra Nursing Officer	Delhi to Havlock	Spice Jet	2018-21	LTC 532 dated 22.03.2021	177612

The Excess payment of Rs.757569/- (63529 +694040) 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

Para No 12 :- Discrepancies in Housekeeping Services and recovery of Rs.37105 thereof (Memo No. 17 dated 03.10.2022)

The files pertaining to Housekeeping during the Audit period 2020 to 2022 it observed that tender was issued in favor of MR Mangalam Enterprises w.e.f. 01.04.2020 to 05.04.2021 after that next tender was issued in favor of M/s Commercial and Industrial Manpower security agency w.e.f. 16.04.2021 to 15.04.2022 after scrutiny the files the following discrepancies have been noticed:-

- Performance Guarantee amounting to Rs. 309845/- deposited on 17.07.2020 however the work order was executed w.e.f. 01.04.2020. The performance Guarantee FDR no. 414213 amounting to Rs. 310000/- is not deposited in the account branch and still lying in the tender file after completion of tender period i.e. 05.04.2021 (Tender was extended upto 15.04.2021 for which the extension letter issued under the signature of Administrator officer no approval of the competent Authority is found in the file to extend the tender for another 10 days).

Equally the second tender was executed w.e.f. from 16.04.2021 to 15.04.2023 but the performance Guarantee amounting to Rs. 367271/- was deposited on 17.09.2021, however the work order was issued in 13.04.2021.

~~Para 12~~

Para 12 is correct. Reply submitted

Sreen

- Comparative chart in a sheet is not found in the file for comparison of different bidder participated in bidding.
- Character & Antecedents and police verification of the employees appointed is not found in the file which was an important provision of the tender.
- As per labor law a labor license is mandatory required from the vendor who provides services. However, it is found that M/s Commercial and Industrial Manpower security did not submit the labor license in the Hospital till 17.07.2021 even after providing services w.e.f. 16.04.2021.
- It is also observed that as per tender 25 number of workers were hired and enhances 25% (i.e. 6 numbers additional workers) were allowed during the Covid period, hence 806 duties were supposed to be claimed by the vender in the bill for reimbursement/payment but the vendor claimed two times more than that. The details of the same is given below:-

SN	Month	Number of Duties	No of person	Rate	Remarks
1.	April 2020	822	33	14842/- per person	806 duties(31x26) were required but payment issued for 822 duties.
2.	Sep.2020	855	31	14842/- per person	806 duties(31x26) were required but payment issued for 855 duties.

(Extra payment made for 65 duties (65 x 570.84 = Rs.37104.60)

Beside this in Covid extra manpower were engaged to increase number of duties however on scrutiny it is found that less number of duties performed during the Covid period for which manpower was extended to 31 numbers (25 numbers as per tender+06 numbers extended as per DDMA order) till Nov 2020.

SN	Month	Number of Duties	No of person	Rate	Remarks
1.	May 2020	792	32	14842/- per person	806 duties(31x26) were required but duties performed for 792 duties.
2.	June 2020	743	36	14842/- per person	806 duties(31x26) were required but duties performed for 792 duties.
3.	July 2020	781	36	14842/- per person	806 duties(31x26) were required but duties performed for 781

					duties.
4.	Aug.2020	728	30	14842/- per person	806 duties(31x26) were required but duties performed for 728 duties.
5.	Nov2020	792	31	14842/- per person	806 duties(31x26) were required but duties performed for 792 duties.
6	Fe2021	600	25	14842/-	650 duties(25x26) were required but duties performed for 600 duties.

The Excess payment of **Rs.37105** may be recovered from the vendor concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

**Para No 13:- Discrepancies in Procurement of Computer
(Memo No. 18 dated 06.10.2022).**

On scrutiny the file no. FN. 5(46)/SDDMASC/IT equipment/2013/pt-III regarding the procurement of computer hardware, software and computer accessories the following observations has been noticed:-

- The proposal started against the condemned items plus additional requirement of the hospital on 22.10.2020 but till 12.03.2021 the proposal could not be finalized.
- The first time the Cart done through GeM on 16.03.2021 and supply order was placed on 19.03.2021 for purchase of 10 desktop computer (Lenovo) @37800 per desktop total amounting to Rs. 378000/-. **The hospital confirmed telephonically from the supplier that firm could not supply due to non availability of stock** and again the process of cart on Gem started on 22.03.2021.
- The cart for the purchase of 10 desktop computer placed on GeM on 23.03.2021 with the change of make this time it was desktop computer (Acer) the rate was increased 4.5% approx. hence the rate comes to Rs. 39500/- per unit total amounting to Rs. 395000/- however zero availability found on GeM and again the approval got from the competent authority to start the proposal.
- The cart for the purchase of 10 desktop computer placed on GeM on 30.03.2021 for purchase of desktop computer (Acer) This time also the rate was increased by 13% approx. hence the rate comes to Rs. 45000/- per unit total amounting to Rs. 450000/- and the supply order was placed on GeM on 31.03.2021 to the supplier M/s Jastech Infosystem Pvt. Ltd in the last day of the financial year.
- The supplier M/s Jastech Infosystem Pvt. Ltd. supplied the computer on 02.08.2021 **almost after the four month after receiving the order.** In between

only once on 02.06.2021 an email was sent from the Hospital Authority to the Supplier to sought out the reason for delay of supply.

The reason for enhance the rate almost 17% above within the 15 days from the first cart may be explained to Audit. Similarly as per order supplier was bound to supply the computer within fifteen days but there was no penalty imposed on the supplier for the delay of three and half month after supply period. It is also found that there was no stock entry on the body of the bill before presented the same to the PAO for payment The bill for payment vide bill no. 352 dated 29.09.2021 returned with the PAO with the observation that the sanction was not revalidate as the bill was presented in the next financial year i.e. 2021-22.

Necessary action should be taken to impose the penalty as per GeM Clause under intimation to audit. Further while processing cart through GeM proper guidelines should be followed.

Para No.14:- Non Production of Records
(Memo:-23 Dated: 10.10.2022).

During the audit period the following records have not been provided by **SHRI DADA DEV MATRI AVUSM HISHU CHIKITASALAYA, DABRI, Delhi** for the Audit period 2020-2021 to 2021-22 to audit:-

Old Record

1. Service Book of Sr. Residents/ Jr. Residents.
2. Service postage stamp register.
3. ASbstract Contingent register.
4. Log book of equipment installed in hospital.
5. Property registers (consumable/non- consumable)

Current Record

1. Property records
2. Service Books of Doctors and Pharmacist.
3. Telephone/water /Electricity bills payment etc records
4. Long Term /Short Term Advances Registers
6. Log book of machinery equipment
7. Outsource Services (Security Payment Files)
8. LP bill

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PART – II
CURRENT AUDIT REPORT
(01/04/2022 to 31/03/2023)

PARA No.01 (Ref. Audit Memo No. 04 Dated: 20/09/2023)

Sub:- Non recovery of penalty for late payment of Rent for HPMC Kiosk amounting to Rs.500/-

As per the rent agreement with the HPMC for the kiosk installed in the premises of Shri Dada Dev Matri AvumShishuChikitsalya, Dabri, New Delhi for the period 01.05.2022 to 30.04.2023 the agency is liable to pay the rent @Rs.3300/- P.M. upto the 7th day of each month failing which the agency is liable to pay the penalty of Rs.100/- per day.

Whereas, during audit of the hospital it was noticed that there was delay in payment of rent by the HPMC at some occasions the details of rent paid by the agency during 2022-2023 are as under:

Period of Rent		Rent paid (Rs.)	Date of payment	Penalty due (Rs.)
From	To			
01.04.2022	30.04.2022	3200/-	06.04.2022	NIL
Contract Renewed from 01.05.2022 to 30.04.2023 (Penalty of Rs.100/- per day for delay beyond 7 th day of month.				
01.05.2022	31.05.2022	3300/- (calculated by PWD)	09.05.2022	200/- (08.05.2022 to 09.05.2022) (154/C)
01.06.2022	30.06.2022	3300/-	06.06.2022	NIL
01.07.2022	31.07.2022	3300/-	04.07.2022	NIL
01.08.2022	31.08.2022	3300/-	04.08.2022	NIL
01.09.2022	30.09.2022	3300/-	07.09.2.22	NIL
01.10.2022	31.10.2022	3300/-	10.10.2022	300/- (08.10.2022 to 10.10.2022)
01.11.2022	30.11.2022	3300/-	04.11.2022	NIL
01.12.2022	31.12.2022	3300/-	06.12.2022	NIL
01.01.2023	31.01.2023	3300/-	06.01.2023	NIL
01.02.2023	28.02.2023	3300/-	07.02.2023	NIL
01.03.2023	31.03.2023	3300/-	06.03.2023	NIL
			Total Penalty	500/-

In view of the above, the HPMC is liable to pay the penalty of Rs.500/- which is not paid by them till the date of audit. The hospital administration is required to check the amount of penalty, if any, for the past period and recovery be initiated from the agency under intimation to the audit.

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Para-02(Ref. Audit Memo No. 08 Dated: 22/09/2023)

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Sub: Recovery of Rs.31,312/- as overpayment of Pay on Child Care Leave beyond 365 days.

According to the Gazette notification no. 897J dt.14/12/18 of Govt. of India, rule 43-C of Leave Rules has been substituted and according to this substituted rule, during the period of child care leave, a female Government servant and a single male Government servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

However on test check of PBR and other information/ records provided by the office, it has been noticed that the one hundred percent of the salary has been paid to the following employee instead of eighty percent of salary in spite of the fact that they were availed CCL beyond 365 days. The details of overpayment of salary to the employees are as under:-

S. No	Name and Designation of employee S/Smt./Ms.)	Period of CCL	Period of CCL beyond 365 days	Balance Leave after CCL as per information provided	Over payment amount	Recover able amount (Rs.)
1.	Katherina Joy	31/01/2023 to 14/02/2023	31/01/2023 to 01/02/2023 to 14/02/2023	314	$[(82600 \times 01/31) + 42\% \text{ DA}] \times 20\%$ $= [2665 + 1119=3484] \times 20\%$ $[(82600 \times 14/28) + 42\% \text{ DA}] \times 20\%$ $= [41300 + 17346=58646] \times 20\%$	757
				300		11729
TOTAL						12486
2.	Anita Rawat, Lab Asstt.	29/11/2021 to 13/12/2021	29/11/2021 to 30/11/2021 to 01/12/2021 to 13/12/2021 to 09/05/2022 to 23/05/2022	174	$[(46800 \times 02/30) + 31\% \text{ DA}] \times 20\%$ $= [3120 + 967=4087] \times 20\%$ $[(46800 \times 13/31) + 31\% \text{ DA}] \times 20\%$ $= [19626 + 6084=25710] \times 20\%$ $[(46800 \times 15/31) + 34\% \text{ DA}] \times 20\%$ $= [22645 + 7699=30344] \times 20\%$	817
				161		5142
				146		6069
TOTAL						12028
3.	Dr. Vandana Chopra, CMO	5/12/2022 to	05/12/2022 to	349	$[(122600(\text{BP})+24520(\text{NPA}) \times 16/31) + 38\%$	

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	20/12/2022	20/12/2022			DA] x 20% - Recovered i.e.20958- 18426=2532	2532
	20/02/2023 to 17/03/2023	20/02/2023 to 28/02/2023	340 323			4266
		01/03/2023 to 17/03/2023			[(122600(BP)+24520(NPA)x09/28 + 42% DA] x 20%=13430/- [(122600(BP)+24520(NPA)x17/31) + 42% DA] x 20%=22913/- Total = 36343 Recovered (-) = 32077 <u>4266</u>	
					TOTAL	6798
					GRAND TOTAL	31,312

HOO/DDO may ensure the recovery of **Rs.31,312/- (Rupees Thirty One Thousand Three Hundred and Twelve Only)** after due verification of facts and figure pointed out above under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and arrears be recovered accordingly, if any, under intimation to audit.

Para-03 (Ref.Audit Memo No. 09 Dated: 25/09/2023).

Sub: Non disposal of surplus/obsolete items amounting to Rs.34,15,200/- ✓

Rule 218 of GFR 2017 stipulates that "for surplus or unserviceable goods of assess residual value above rupees Two Lakh should be disposed of by: (a) obtaining bids through advertised tender or (b) public auction."

During the audit of Shri Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi scrutiny of records and information provided by the hospital revealed that machinery & equipment acquired from government grants/budget amounting to **Rs.34,15,200/-** are lying in the store as detailed below for want to condemnation but the hospital authorities had not auctioned/disposed of these surplus/obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off: -

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Department of Lab:					
S.No	Description	Date of Purchase	Cost of machine/ equipment	Date of obsolete/ unservicable	Action taken
1	Binocular microscope AOP 1524 DEWINTER	18-03-2008	53,900	30-12-2022	old model irreparable
2	Binocular microscope AOP 1520 DEWINTER	18-03-2008	53,900	30-12-2022	old model irreparable
3	ACL-7000	22-07-2011	4,75,000	21-08-2020	condemnation under process

Department of Anesthesia:					
S.No	Description	Date of Purchase	Cost of machine/ equipment	Date of obsolete/ unservicable	Action taken
1	Blood and fluid warmer	2009	3,55,000	15-02-2023	for condemnation
2	Fumigation machine	06-11-2008	32,000	15-12-2022	for condemnation
3	Suction machine SN 0021	11-01-2014	52,000	08-02-2023	for condemnation
4	Suction machine 10/30	31-05-2011	72,000	Sep-22	for condemnation
5	Suction machine 8/30	18-02-2011	72,000	Sep-22	for condemnation
6	Suction machine 12/30	31-05-2011	72,000	Jan-23	for condemnation
7	Air purifier 91011(10032)	27-12-2010	1,49,800	14-12-2021	for condemnation
8	Air purifier 91012(10033)	27-12-2010	1,49,800	14-12-2021	for condemnation
9.	Air purifier 91012(10034)	27-12-2010	1,49,800	14-12-2021	for condemnation

Department of Gynae

S.No	Description	Date of Purchase	Cost of machine/ equipment	Date of obsolete/ unservicable	Action taken
1	Hystromat	17-12-2013	2,55,000	05-09-2019	For condemnation
2	Xinon light source	2011	4,70,000	28-06-2021	For condemnation
3	Hysteeroscope	13-06-2018	2,48,080	01-03-2022	For condemnation
4	Leep unit cautry	2009	4,65,000	Life >14 yrs	For condemnation
5	Lap Humidifier	2000	2,90,000	Life >13 years	For condemnation

Necessary steps should be taken to dispose off the said items at the earliest possible after due verification of records and amount realized by disposal thereof should be deposited into government account under intimation to audit.

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Para-04(Ref.Audit Memo No-10Dated: 25.09.2023)

Sub:- Pending Court cases/arbitration cases

As per the information submitted to the audit by the authorities of Shri Dada Dev Matri AvumShishuChikitsalya, Dabri, New Delhi, it has been observed that the following court cases are pending in different courts as per details below:-

S. No.	Name of the Institution/ Hospital	Court Name	Case No.	Case Title	Name of Govt. Counsel	BTF No.
1	SDDMASC	Rouse Avenue Court	POIT/162/2011	Rekha& 14 vs SDDMASC	Aditi Gupta	29038
2	SDDMASC	Rohini Court	Misc DJ/232/2022	Poonam Thakran Vs Madhvika Chaudhary	Lalita Gupta	126108
3	SDDMASC	Consumer Disputes Redressal Forum-VII, South West Distt.	DF-VII/08/2021	Rajinder Kumar Lakhera vs SDDMASC	Shyam Sunder Dalal,	108700
4	SDDMASC	Central Govt. Industrial Tribunal cum Labour court Rouse Avenue, Delhi	Appeal No. D-1/78/2019	Gorkha Security Services Vs Central Board of Trustee &Ors.	Aditi Gupta	97522
5	SDDMASC	High Cout of Delhi	FAO (Comm) 51/2022	Secy.(Health) GNCTD &Ors. Vs Poonam Thakran	Anuj Aggarwal	113047
6	SDDMASC	District Court Dwarka	FIR No. 777/2018	Ujjwal Kumar vs RuchikaSood	Manisha Shokeen	114514
7	SDDMASC	High court of delhi	CM APPL. 56439/2022 IN W.P. (C) 10432/2021	Ujjwal Kumar &Anr. vs National Medical Commission &ors.	Anuj Aggarwal	124830
8	SDDMASC	CAT	OA No. 100/3621/2016, 3156/2016	Sanjay Pal Rawat&ors. Vs GNCTD	Pradeep Kumar	1089

The Hospital administration is requested to expedite the court cases on priority basis under intimation to audit

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PART-III
TEST AUDIT NOTE
(2022-2023)

TAN NO. 01 (Ref.Audit Memo No.2Dated: 19/09/2023)

Subject:- Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under Tier-I and Tier-II and the Government's contribution should be posted in the different column of the individual ledger (to be maintained in format in Annexure-V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the Pay Bill Register of the Hospital, it has been noticed that pay of the officials who joined service on or after 01/01/2004, are being drawn in the General P.B.R. It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.


TAN-02 (Ref. Audit Memo No.3 Dated: 19/09/2023)

Subject:-Improper maintenance of Pay Bill Register

During the test check of pay bill registers of the audit period from 2022-23, the following shortcomings have been noticed:-

1. The entry for all the payments of Pay & allowances has to be made in the PBR as per the details under the bills along with the detailed recovery. whereas the PBR was found maintained in very casual way.
2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used for correction which is irregular.
6. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
7. Abstract of pay bills has not been prepared.
8. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be reviewed and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.



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TAN-03 (Ref. Audit Memo No. 05 Dated: 20/09/2023)

Subject:-Short comings in maintenance of Service Books

During the test check of Service books maintained by, following shortcomings have been noticed:

1. The particulars of the each government servant at the first page of the **service book should be re-attested after every five years and fresh photo graphs should be appended** and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this (photographs/re-attestation or both) have not been followed in most of the cases.
2. **Entry of AADHAAR No.** has not been made in any of the Service Book of any of the employees which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
3. As per rule, there should be **initial of the individual** is required for verification of Grant of Annual Increment, same could not done in most of the Service Book.
4. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person.
5. In some Service Books, Nomination papers of Death cum Retirement Gratuity, UTGEIS, NPS/Family Pension, Home Town declaration and Details of family are not attached/ entered in Service Book.
6. As per Government of India Order F. No. I-34014/01/2020-Ad.II dated 31/05/2021 regarding seeking options in the prescribed Form I & II under the Rule 10 of CCS (Implementation of NPS) Rules, 2021 every employee covered under NPS Scheme has to be exercise an option in Form-I for availing benefits under the NPS or under the CCS (Rules), 1972 or the CCS (Extraordinary Pension), Rules 1939 in case of his death or discharge on invalidation or disability of government servant/subscriber during services. The requisite option Form-I & II are not available in the Service Book of NPS employees.
7. The entry of PRAN is not made in some of service books of the employees enrolled for NPS.

The hospital administration may take necessary action to get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

TAN-04(Ref. Audit Memo No.11Dated: 26/09/2023)

Sub;- Non maintenance of PBR for payment of Provisional Pension.

As per Rule the entry for payment of Provisional pension, if any, is required to be made in the PBR by the DDO. Also the Income tax due is required to be deducted as in the case of other employees and the required Form-16 is to be issued to the retired employee accordingly.

Whereas, during the audit for theShri Dada Dev Matri AvumShishuChikitsalya, Dabri, New Delhifor the period 2022-2023, it was noticed that Sh. Mahender Singh, LDC (Retd w.e.f. 31.07.2015) was paid provisional pension w.e.f. 01.08.2015 duly revised as per 7th CPC w.e.f. 01.01.2016 in accordance with the PAO-20, GNCT of Delhi order No. F.PAO/XX/Pen./2017-18/6329 dt. 29.03.2019. But, the entry for the above said payment of Provisional pension was not made in the PBR

The, H.O.O. may please initiate necessary action to remove the discrepancies and up-date the record.

TAN-05(Ref. Audit Memo No.12 Dated: 26/09/2023)


Sub: Non-maintenance of Blood Bank Stock Register.

During the Test check of registers maintained by the Blood Bank of Shri Dada Dev Matri AvumShishuChikitsalya, Dabri, New Delhi, it has been observed that they maintained separate registers for incoming and outgoing of blood (Issue Register) from the Blood Bank. However, on test check of the Registers, it cannot be ascertain the proper availability of stock of blood in the Blood Bank as well as Opening and Closing Balance of the blood available in the Blood Bank.

It is suggested that, a proper stock register in the Blood Bank may be maintained, mentioning the Opening/Closing balance of the bloods on daily basis.

S.No.	Date	Category of Blood	Opening Balance	Received in the Bank	Issued from the Bank	Discarded, if any	Closing Balance
1							
2							

Hospital authority may explore the possibilities of the same, so that actual balance of the blood units may be gathered on daily basis.


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. XXXII