

Sub:-Internal Audit Report on accounts of the Satyawadi Raja Harishchandra Hospital,
Govt. of NCT of Delhi Narela, Delhi for the period 2020-21 To 2021-22.

INTRODUCTION

The accounts of Satyawadi Raja Harishchandra Hospital, Govt. of NCT of Delhi Narela, Delhi for the period 2020-21 To 2021-22 were test audited by the Audit Party No. 01 during the period 01.07.2022 to 14.07.2022 (10 working days), comprising of Sh. Shyam Sunder Dhingra, (AO/ I.A.O) and Smt. Manju Rani Pal, A.A.O.

Aims and Objectives:-

The main function of the Hospital is to provide all kinds of medical facilities to indoor and outdoor patients. The capacity of Hospital is 200 beds. The Hospital provides free health care services, OPD, Indoor, Casualty and 24 hours Emergency services and diagnostic services and free medicines prescribed by the doctor. As per information provided by hospital, the number of OPD patients during the last year increased as compared to the previous year. Various health programme of Delhi Government are properly being implemented in the hospital.

Name of the HOO/DDO/Cashier during the period of Audit 01-04-2020 to 31-03-2022

1. List of Medical Superintendent

Sr. No.	Name	From	To
1	Dr. Sanjay Kumar Jain, Med. Supdt.	01.04.2020	31.03.2022

2. List of Head of Office

Sr. No.	Name	From	To
1	Dr. Rishi Anand Spl.(ENT)	01.04.2020	10.01.2022
2	Dr. Saurabh Kumar Spl(Surgery)	07.02.2022	31.03.2022

3. List of D.D.O.

Sr. No.	Name	From	To
1	Sh Rajinder Kumar, Sr. A.O.	01.04.2020	08.06.2020
2	Sh. Vinay Madaan, A.O.	09.06.2020	31.03.2022

4. List of Cashier

Sr. No.	Name	From	To
1	Sh. Sachin Kaushik, Jr. Asstt.	01.04.2020	31.03.2022





5. Vacancy Statement

Group	Santioned Posts	Filled Post	Vacant Post
A	121	84	37
B	28	12	16
C	275	261	14
Total	424	357	67

BUDGET ALLOCATION AND EXPENDITURE FROM THE YEAR 2019-20 To 2020-21

Year	Capital			Revenue		
	Budget Allotted (In Rs.)	Expenditure Made (In Rs.)	Balance (In Rs.)	Budget Allotted (In Rs.)	Expenditure Made (In Rs.)	Balance (In Rs.)
2020-21	45,62,00,000	42,29,57,913	3,32,42,087	46,32,00,000	42,55,55,599	3,76,44,401
2021-22	51,79,00,000	51,47,19,755	31,80,245	52,33,00,000	52,00,78,190	32,21,810


Statutory Audit

General / Statutory Audit of this Department has been conducted by the AGCR up to 31.03.2018.

Maintenance of Records

The maintenance of records of the Satyawadi Raja Harishchandra Hospital, Govt. of NCT of Delhi Narela, Delhi for the period 2020-21 To 2021-22 found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Satyawadi Raja Harishchandra Hospital, Govt. of NCT of Delhi Narela, Delhi for the period 2020-21 To 2021-22. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the Satyawadi Raja Harishchandra Hospital, Govt. of NCT of Delhi Narela, Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the Satyawadi Raja Harishchandra Hospital, Govt. of NCT of Delhi Narela, Delhi. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


Shyam Sunder Dhingra
A.O./ I.A.O.
Audit Party No 01

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PART-I

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Old Audit Report

There were 18 outstanding audit para's involving recoveries to the tune of Rs.4,80,319/-. The department has submitted reply of 08 old audit paras. The replies of 02 old audit paras submitted by the department found satisfactory. Hence, 02 paras out of 08 old audit paras including recovery of Rs.79,632/- have been settled on the spot. 01 old audit para has been taken as fresh. The remaining 15 old audit paras involving recovery of Rs.4,00,687/- included in the current audit report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery (In Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (In Rs.)
1	2007-2009	03	56,600/-	00	00	03 (1,2,3)	56,600/-
2	2009-2014	07	2,94,851/-	00	00	07 (2,4,8,9,10,11,12)	2,94,851/-
3	2014-2016	02	0	00	00	02 (2,3)	0
4	2017-2018	02	77,520/-	01	03	01 (4)	0
5	2018-2019	02	2,112/-	01	04	01 (5)	0
6	2019-2020	02	49,236/-	01 (1 para taken as fresh)	07	01 (3)	49,236/-
	Total	18	4,80,319/-	03	00	15	400687/-



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Health & Family Welfare							
Sub department:Satyawadi Raja Harish Chandra Hospital, Narela, Delhi (1432/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Loss of revenue worth Rs. 14,70,000/- due to vacant quarters / less charging of license fee	O	56600
2	2007	2009	2		Short comings in the purchase process of hospital	O	0
3	2007	2009	3		Irregularities in awarding contract of vehicle parking	O	0
4	2009	2014	2		Income Tax Recovery Rs. 53,837/- for Financial Year 2009-14	O	53837
5	2009	2014	4		Non deduction of Income Tax on Advertisement Bills amounting to Rs. 7319/-	O	7319
6	2009	2014	8		Procurement of Photocopier Machine	O	0
7	2009	2014	9		Outsourcing of Kitchen Services	O	0
8	2009	2014	10		Non deduction of 2% TDS as per DVAT Act	O	0
9	2009	2014	11		Procurement of Absorbent Cotton from M/s Ganpati Cotex - Recovery of Rs. 2,33,695/-	O	233695
10	2009	2014	12		Unserviceable Stock	O	0
11	2014	2016	2		Recurring loss of Rs. 8678/- per month since 01.04.12 due to negligence of the Deptt.	O	0
12	2014	2016	3		Recurring loss of Govt. Revenue on a/c of License Fees and Water Charges	O	0
13	2017	2018	3	2	Recovery of short deduction of water charges amounting to Rs. 80976/-	O	77520
14	2017	2018	4	13	Non production of Record (NPR)	O	0
15	2018	2019	4	14	Recovery of short deduction of water charges	O	2112
16	2018	2019	5	14	Splitting up of purchase	O	0
17	2019	2020	3	15	Recovery on account of excess tames to M/s R.K. Launderers	O	49236
18	2019	2020	7	16	Non production of Records	O	0

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

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PART-I 2019-2020

PART-I

PARA No. 1

~~CURRENT REPORT~~
(2007-08 & 2008-09)

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Part I

PARA No. 1

CT

Reason No. 1

Reason No. 1

Loss of revenue worth Rs. 14,70,000/- due to vacant quarters/less charging of license fee.
(Audit Memo No.8 Dated: 17.06.2009)

Record pertaining to allotment of residential flats available in the premises of SRHC hospital revealed that 96 flats of various categories are available for the allotment of hospital staff. The flats were ready for allotment in the middle of October 2004. The hospital authorities did not care the vacancy of staff quarters and due to slow process of allotment out of 96 flats only 34 flats have been occupied by the staff members. Besides this the licence fee being charged from the existing allottee is less than that has been fixed by the PWD. In this context following comments are offered :-

1. Loss of revenue due to vacancy:- As the staff quarters were ready in the middle of October 2004, the allotment offers to the eligible staff members should have been issued immediately & allotted to them. But the hospital did not take action as a result only 34 quarters could be allotted till todate. As per rules the HRA should be paid to the Govt. servants only if the Govt. accommodation is not available and in case the allotment offer has been made to the employee and he did not accept the same, no HRA is to be paid to him. But the hospital authorities did not act on these lines and put the Govt. a considerable loss of Rs.14,13,000/- (approx.) on account of keeping quarters vacant.
2. Less charging of licence fee - As per allotment records till todate only 34 quarters of various categories have been allotted to the staff members. The hospital building as well as staff quarters have been constructed similar as Bhagwan Mahavir Hospital. The licence fee being charged from the allottee is less than that fixed by the PWD for the staff quarters of Bhagwan Mahavir Hospital. As per rough calculations, till to date Rs.56,600/- (Approx.) have been less charged towards the license fee from the allottee of staff quarters as per calculation made in the attached statement.

Reasons for not taking appropriate action within the provision of rules for the allotment of vacant quarters immediately after the same were handed over by the PWD and less charging of license fee be stated to audit. Appropriate action for the allotment of vacant staff quarters be taken and also the correct license fee as has been fixed by PWD along with the arrears be recovered from the allottee under intimation to Audit.

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~~Para 2~~ ~~Page No. 2~~ PARA- No. 02
P.O.
Shortcomings in the purchase process of hospital
(Audit Memo No. 6 Dated 16.06.2009)

The purchase files of the hospital test checked and found that to cater the need of medicines and equipments of the hospital the items which are available in the rate contract of CPA are purchased and the items which are not available in CPAs rate contract are being purchased on the basis of rate contract of other Delhi Government hospitals such as Sanjay Gandhi Memorial Hospital, MAMC, Bhagwan Mahavir, Maharishi Balmiki and DDU Hospital etc. but the entire terms and conditions of tender documents are not being obtained and as a result the same are not incorporated in supply orders. During the year 2007 SRHC hospital floated its own tenders for seven groups in the month of June and around 137 firms participated in the tendering process but later on all the tenders were cancelled. The reasons advanced by the hospital for non-finalization & cancellation of tenders were non availability of specialist doctors for technical evaluation and transfers of Medical Supdt. and Dy. Medical Supdt. of the hospital. Thereafter, the hospital is purchasing the medicines and equipments on the basis of CPA and rate contract of other hospitals as was doing earlier. In this context following observations are made:-

1. Wasteful expenditure of Rs. 1.00 lakh:- For getting the open tenders advertised in the leading news papers the hospital paid an amount around Rs. 1.00 lakh but the tender process was cancelled lateron. Thus, the hospital has made wasteful expenditure on advertisement around Rs. 1.00 lakh. Had the tenders been floated after due care and taking into consideration of all aspects which arose lateron, the amount of Rs.1.00 lakh could have been saved.
2. Finalization of rate contract of SRHC hospital:- To avoid the delay in procurement of hospital equipments and consumable items, the hospital should finalize its own rate contract after calling fresh open tenders for various groups. At present for procuring hospital items, SRHC hospital has to depend on other government hospitals which may sometimes take longer time for obtaining their rate contract. Such administrative delay ultimately affects the patient care.
3. Appointment of local chemist:- It has been observed that only few medicines have been purchased in emergency from local market keeping in view the limitation of GFR. As the hospital is now running casualty/emergency and IPD services, it is absolutely necessary on the part of hospital authorities to have adequate arrangements of procurement in the case of emergency. As only few medicines are being purchased locally, possibilities of asking the patients/relatives of patients to bring the medicines at their own cannot be ruled out. For the better patient care and smooth supply of life saving medicines required for casualty & IPD patients, the hospital should appoint a local chemist on discount basis through limited tenders as being done by other hospitals.

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4. Non scrutiny of purchase proposal by purchase committee:- In all other hospitals, generally there is a purchase committee which scrutinizes the purchase proposals of equipments and consumable items and only after the recommendations of the committee the file is put up to Medical Supdt. for A/A and F/S. But in SRHC hospital, purchase proposals moved by the heads of different disciplines/departments are not being scrutinized by the purchase committee. The same is done at the time of inspection of medicines/kits & chemicals and equipments.
5. Non-maintenance of file index register:- The purchase section of the hospital has not maintained the file index register. In the absence of the same it is difficult to find out how many files the purchase section has opened in a particular financial year.

Reasons for the above lapses be elucidated to the audit and steps be taken to streamline the purchase process in the hospital

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Irregularities in awarding contract of vehicle parking.
(Audit Memo No.2 Dated: 11.06.2009)

On scrutiny of the file pertaining to awarding of contract of vehicle parking in SRHC hospital revealed that contract for vehicle parking in hospital premises was awarded to one Mr. Sanjay Kumar at an annual license fee of Rs.77760/= for a period of one year w.e.f. 17.11.2004 to 16.11.2005. After expiry of contract period the contractor requested to extend the contract for another one year vide his letter dated 9.11.2005 & 23.1.2006 on same license fee and term & conditions and was ready to deposit the contract amount of Rs.77760/= in advance but hospital agreed to extend the contract for two months only which was not agreed to by the contractor.

The hospital authorities invited limited tenders second time vide letter dated 12.1.2006 and instead sending the letters to the contractors these were sent to Medical Supdt. of 08 hospitals for displaying the same on the Notice Board of their hospital. The tender did not upload in the website of the Delhi Govt. In response to this only two quotations were received. Mr. Vinod Kumar who quoted Rs.60786/=, was found eligible as he fulfilled all terms and conditions. The contract was awarded to Mr. Vinod Kumar initially for a period of 03 months w.e.f. 28.3.2006 to 27.6.2006 but his contract was extended time to time on three months basis upto 28.01.2009.

Third time fresh tenders were invited through same process which was adopted earlier vide letter dated 16.02.2009 and this time too the tender was not uploaded in Delhi Govt.'s website. This time 05 quotations were received. Mr. Amit Kumar, who quoted yearly rate of Rs. 100786/= and fulfill all the condition, was found eligible and contract

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was awarded to him w.e.f. 01.4.2009 vide letter dated 31.3.2009 for a period of one year.
Based on the above facts the following observations are made:-

1. Non sending enquiry letters to contractors:- Rule 179 of GFR provides that Ministry or department should prepare a list of likely and potential contractors on the basis of formal or informal enquiries from other Ministries or department and organizations involved in similar activities. After analyzing the capabilities of the contractors the tender enquiries be sent to the eligible contractors which should not be less than six. In contrary to this the hospital authorities sent the letters for invitation of bids to different Medical Supdts. for displaying the letter on their Notice Board. It is not understood as to why the contractors of the respective field were not identified and enquiry letters were not sent to them. Thus, the provisions of GFR were violated.
2. Non uploading the tender enquiry on website:- As per latest guideline of Delhi Govt. and CVC all tender enquiries are required to be uploaded in the website so that all eligible parties could participate in the bidding process and contract could be awarded in a transparent manner but the hospital authorities did not adhere to these instructions.
3. Loss of revenue due to awarding contract at lower rate:- As would be seen from the summary given above that at the second time the decision for awarding the contract to Mr. Vinod Kumar was taken on the basis of two quotations only and that too at the lower rate than that the earlier contract was awarded. Thus, the hospital authority flouted the provisions of GFR as well as awarded the contract for the lower amount. By this act of hospital it is apparent that Mr. Vinod Kumar was given undue favour and Govt. was put to loss of revenue of around Rs.50,740/= especially when Mr. Sanjay Kumar, the previous contractor offered to extend his contract for another one year at the same terms & conditions and amount which was Rs.70,700/=
4. Non scrutiny of tender documents:- In response to tender enquiry which was invited third time five bids were received. Out of these five bids three bids were received for M/s Bhoriya Contractors from three different persons namely Mr. Mukesh Kumar, Mr. Sanjay Kumar and Mr. Satish Kumar because all the three attached partnership deed, Registration Certificate from Registrar of firms in form A & D issued in favour of M/s Bhoriya Contractors and PAN card of Mr. Satish Kumar. Mr. Mukesh Kumar and Mr. Sanjay Kumar submitted the photocopies of the same ration card as proof of their residence. Besides this, proof of registration of sales tax/service tax and clearance certificate from sales tax department and experience certificates were not found attached with the tender documents as the same were required to submit along with tender document. But all these lapses were ignored and all the tenders were considered.

Reasons for above lapses/irregularities be elucidated to audit and corrective measure be taken to set right the procedure awarding such contract.

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(Audit Period : 2009-14)
Memo No.08
Dated: 01/05/2014

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Subject : Income Tax recovery Rs. 53,837/- for the financial year 2009-14

During the test check of the Income tax record provided by hospital, the CPF contribution by the Employer has not been added in the income of the employees in the following instances and as such recovery is as under:-

Dr. Jasveer Singh, Specialist-2010-11

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross Salary	711042	711042
Add CPF Contribution by the employer	nil	49604
Gross Income	711042	760646
Less 17(2)	53644	53644
Gross total income	657398	707002
Less U/s Sec-10.etc.	-55548	55548
Income	601850	651454
Less Saving Chapter VI A u/s 80 C	100000	100000
Total Taxable Income	501850	551454
Total Income Tax	34370	44291
Add Cess 3%	1031	1329
TOTAL INCOME TAX	35401	45620
TAX DEDUCTED		35401
RECOVERY		10219

Dr.R.Arioli ,CAS (Dental)-2010-11

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross Salary	673098	673098
Add CPF Contribution by the employer	nil	48766
Gross Income	674182	

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Add:-17(2)	1084	1084
Gross total income	674182	722948
Less :U/s Sec-10,etc.	37886	37886
Total Income	636296	685062
Less Saving Chapter VI A u/s 80 C	100000	100000
Total Taxable Income	536296	585062
Total Income Tax	41260	51012
Add Cess 3%	1238	1530
TOTAL INCOME TAX	42498	52542
TAX DEDUCTED		42498
RECOVERY		10044

Dr.Deepak Kr. Gupta,Spl.-2010-11

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross Salary	917698	917698
Add :CPF Contribution by the employer 17(2)	19256	65405
Gross Income	937054	19356
Less 17(2)	00	1002459
Gross total income	937054	00
Less :U/s Sec-10.etc.	68526	1002459
Total Income	868528	68526
Less Saving Chapter VI A u/s 80 C	100000	933933
Total Taxable Income	768528	100000
Total Income Tax	87706	833933
Add Cess 3%	2631	100787
TOTAL INCOME TAX	90337	3024
TAX DEDUCTED		103811
RECOVERY		90337

Dr.Mazhar Husain, M.O.-2010-11

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross Salary	733472	733472
Add :CPF Contribution by the employer		50232

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17(2)	10002	10002
Gross Income	743474	793706
Less 17(2)	00	00
Gross total income	743474	793706
Less U/s Sec-10.etc.	68526	68520
Total Income	674948	725186
Less Saving Chapter VI A u/s 80 C	100000	100000
Total Taxable Income	574948	625186
Total Income Tax	48990	59037
Add Cess 3%	1470	1771
TOTAL INCOME TAX	50460	60808
TAX DEDUCTED		50460
RECOVERY		10348

Dr.Rashi Taneja, M.O.-2010-11

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross Salary	650126	650126
Add CPF Contribution by the employer		47339
17(2)		42699
Gross Income	692825	740164
Less 17(2)	00	00
Gross total income	692825	740164
Less U's Sec-10.etc.	16796	16796
Total Income	676029	723368
Less Saving Chapter VI A u/s 80 C	100000	100000
Total Taxable Income	576029	623368
Total Income Tax	46206	55674
Add Cess 3%	1386	1670
TOTAL INCOME TAX	47592	57344
TAX DEDUCTED		47592
RECOVERY		9752

Recovery of Rs 53,837/- from the above officials may be done after due verification and the same may be deposited in the govt. account, under intimation to the audit

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(Audit Period : 2009-14)
Memo No.27
Dated: 12-05-2014

PARA No. 05
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Subject: Non-Deduction of Income Tax on Advertisement Bills amounting to Rs.7,319.00.

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

S.No.	Name of the firm	Cash Voucher No.& Date	Amount of the Bill (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)	Difference to be recovered (Rs.)
1	M/s Triton Communications Pvt. Ltd.	CB-768 dt.04.03.2014	46,878.00	Nil	938.00	938.00
2	M/s Inter Publicity Pvt. Ltd.	CB-523 dt.29.12.2012	41,537.00	Nil	831.00	831.00
3	M/s Triton Communications Pvt. Ltd.	CB-173 dt.09.06.2011	1,47,759.00	Nil	2,955.00	2,955.00
4	M/s Sobhagya Advt. Services	CB-501 dt.02.11.2010	1,05,121.00	1,083.00	2,102.00	1,019.00
5	M/s Inter Publicity Pvt. Ltd.	CB-691 dt.01.01.2011	1,35,156.00	1,352.00	2,703.00	1,351.00
6	M/s Triton Communications Pvt Ltd	CB-768 dt.04.03.2014	11,263.00	Nil	225.00	225.00
TOTAL					7,319.00	

It is advised to recover an amount of Rs.7,319/- from the concerned agencies after due verification and deposited in Govt. Account under intimation to audit.

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~~Para No. 6~~
(Audit Period: 2009-14)
Memo No.22
Dated: 08/05/2014

Subject: Procurement of Photocopier Machine.

File No.1(39)/SRHC/Photocopier Machine/11-12

After scrutiny of the file it has been observed that the hospital has procured two photocopier machines from M/s Canon India Pvt. Ltd. at the cost of Rs.2,95,510/- each at DGS&D approved rates. The hospital has placed the order without getting the approval of the Finance Department which is irregular. The item has come under the economy ban vide OM No.14(9)/99/Fin.(B) Jated 01.08.2001 which is essential for getting the approval of Finance Department, Govt. of NCT of Delhi.

The hospital has given in their reply that the machines have been procured from DGS&D rates where HOD is fully empowered to sanction the expenditure. Hence, there is no need for approval from Finance Department, GNCTD.

It is advised to get economy ban relaxation regularized from the Finance Department, GNCTD.

PARA No. 06

P.O.

~~Para No. 10~~

~~Para No. 10~~

~~Para No. 6~~

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Para No. 6

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PARA. No. 07
2014
Audit Period: 2009-14)
Memo No 23
Dated: 08/05/2014

Subject: Outsourcing of Kitchen Services.

During the course of audit of accounts for the year 2009-14 in respect of Satyawadi Raja - arshi Chander Hospital, it has been noticed that Kitchen Services have been outsourced to M/s Prime Services, F-30, Moti Nagar, New Delhi through Open Tender Enquiry. The contract was awarded for a period two years effective from 12.03.2012 to 11.03.2014. The same contractor has been providing Kitchen Services to the hospital till date as the contract has been renewed from time to time. In this regard, the following discrepancies have been observed.

1. The Agreement between Hospital and M/s Prime Services has not been signed beyond the period 11.03.2014.
2. The Performance Guarantee obtained from M/s Prime has not been revalidated by the hospital.
3. As per terms and conditions of the Tender Document No.43, the Antecedents of the Security Staff employed shall be got verified by the local Police Authority. As per records made available to the audit, the said condition has not been fulfilled by the Contractor.
4. As per terms and conditions of the contract, the quality and quantity of raw materials and the diet prepared is to be checked/tested by the hospital authority during the course of preparation, preservation, distribution of food, however the contractor shall also ensure the quality and quantity of diet. As per record it has been observed that no report pertaining to verification of quality test done by the hospital or by the contractor is available.
5. As per terms and conditions of the Contract No.32 the contractor shall comply with all the statutory provisions as laid down under various Labour Laws/Acts/Rules like Minimum Wages, Provident Fund, ESI, Bonus, Gratuity, Contract Labour Act and under Labour Laws/Acts/Rules in force from time to time at his own cost. In case of violation of any such statutory provisions under Labour Laws or any other law applicable by the Contractor, there will not be any liability on the hospital. But no such copies of the challans have been submitted by the agency.

It is advised to adhere to the conditions of the NIT and take necessary steps to get the deposit of ESI & PF Challans and Quality Control Test Report.

~~Para No. 10~~

(Audit Period: 2009-14)
Memo No. 24
Dated: 08/05/2014

PARA No 8
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~~Case No. 1312~~

~~Para No. 10~~

~~Para No 8~~

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Subject: Non-Deduction of 2% TDS as per DVAT Act.

As per Department of Trade & Taxes letter No.Spl.Zone/2008/187 dated 27.04.2009, Circular No.F.4/PA/Special Zone/T&T/2012/509-550 dated 05.12.2012 and Finance Circular No.F.3(10)/Fin.(Rev-I)/2012-13/DS-VII/49-56 dated 17.01.2013, 2% of the tax shall be deducted as per the provisions of Section 36A of DVAT Act, 2004 & Rule 50 of DVAT Rule 2005 for the work contract including the job of sanitation exceeding Rs.20,000/- where the material is supplied by the contractor. During the test check of record it has been observed that the hospital has outsourced the kitchen services to M/s Prime Service amounting to Rs.1.76,852/- per month and sanitary services to M/s Good Luck Enterprises amounting to Rs.1.95.000/- per month and printing of forms of the hospital from the various firms as mentioned in the File No.F(14)/SRHC/PS/Printing/13-14, the scope of the work includes the supply of material by the contractor. But the hospital has not deducted the 2% tax from the bills of the contractor.

It is advised to recover the above amount from the contractors after calculating the due tax under intimation to audit.

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~~Para No. 11~~ PARA No. 09
(Audit Period 2009-14)
(Audit Memo No.29
Dated 13/5/14)

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~~Para No. # 13~~
~~Para No. 13~~

~~Para No. 9~~

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Ganpati-9

Sub:

Procurement of Absorbent Cotton from M/s Ganpati Cotex - Recovery of Rs.2,33,695/-

After the scrutiny the file No.F.1(7)/SRHC/PS/SURG.CON./CPA/Pt.-1/12-13 regarding CPA surgical items through NIRANTAR, it has been observed that M/s Ganpati Cotex was awarded a rate contract for Absorbent Cotton I.P.500 gm (Item Code No.4101) vide Tender No.201201 through Central Purchase Agency. The Central Purchase Agency has requested the MS to give the position of the payment made to the M/s Ganpati Cotex vide letter No.F.1(2)/4/DHS/CPA/2013/73891-928 & 73967 dated 14-11-2013 and also circulated vide Order No.F.1(2)/4/DHS/CPA/2013/2678-2719 dated 10-01-2014.

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 Saran Children Hospital. Hence the difference of Rs. 42.49 per roll paid excess to the M/s Ganpati Cotex. The total quantity of 5500 rolls have been supplied by the agency. Hence $5500 \times 42.49 = \text{Rs.}2,33,695.00$ excess payment made to the Ganpati Cotex Ltd.

The department is advised to recover the amount from the agency and deposit the same in Govt. Account.

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~~Para No. 12~~

(Audit period : 2009-14)

Memo No. 31

Dated: 15/05/2014

2/c Condemnation
PARA No. 10

~~Page No. 15/4~~

~~Page No. 14~~

~~Page No. 10~~

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Page No. 10

Sub : Unserviceable Stock

During the scrutiny of non-consumable stock registers and file bearing No.F.1(54)/DHS/SRHC/Cond./2005, it has been found that many items were lying unserviceable in the store As per Annexure-I many items having a book value of cost Rs.9,38,253/- are lying unserviceable.

Lying of unserviceable items for a long period gets damaged and disposal cost increases day by day as well as it occupy space and also causes health hazard. This is a revenue loss to the govt.

All other unserviceable / obsolete items may also be identified along with this stock and processed for condemnation and disposal without further loss of time and compliance shown to audr.

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~~PARA~~

Subject:

Recurring loss of Rs. 8,678/- per month since 01.04.2012 due to negligence of the Department. (Memo No.10 Dated:06/10/2016)

During the scrutiny of file of vehicle parking at the parking area in Satyawadi Raja Harish Chandra Hospital, Narela, it is found initially contract of parking was awarded for Rs. 15,197/- to M/s Vinod Kumar, B - 85, Inder Enclave, Phase II, Mubarak pur Road, Nangloi, Delhi 41 w.e.f. 28.03.2016 for a period of three months. This contract was extended to the same firm from time to time with aduration of three months upto 28.03.2009 on the same terms and conditions.

After observing all the codal formalities of calling the tenders, the contract of parking the vehicle was awarded to the following contractors from time to time as per the rate and period mentioned against them:-

S.No.	Name and Address of the contractor	Period of the contract	Amount
1.	M/s Amit Kumar, K - 21/11, West Ghonda, Bhajanpura, Delhi	01.04.2009 to 31.03.2010	Rs. 1,00,786/-
2	M/s Satish Kumar, WZ-91, Budela, Vikas Puri, New Delhi	01.04.2010 to 31.03.2011	Rs. 65,000/-
3	M/s Rishi Kumar Tiwari, B-14/1120, Sonia Vihar, Delhi	01.04.2011 to 31.03.2012	Rs. 1,04,132/-

The work of award of parking of vehicles has not been awarded to any agency since 01.04.2012 because no initiative was taken for flouting the tenders, which results a net loss of Rs. 4,68,612/- (calculation made on the latest rates) to government revenue till date. This shows a clear cut negligence on the part of the Department, had the tenders been flouted in time a handsome amount of government money would have been earned.

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PARA No. 03 (Memo No. 11 Dated 07.10.2016)

Sub: Recurring loss of Govt. Revenue on account of License Fees and Water Charges.

During the scrutiny of staff quarters and hostels file of Satyawadi Raja Harish Chander Hospital, it is found that there are 96 staff quarters of all categories i.e. from Type-I to Type-V as well as 56 hostels for Junior Residents and 28 hostels for Senior Residents in the premises of SRHC Hospital. This Hospital is in operation since 2003, but it is very strange that hospital authorities could not decide the rates of license fees and water charges till yet. On the other hand this hospital has executed a License Deed Agreement with Himachal Pradesh Horticultural Produce Marketing and Processing for kiosk having an area of 64 sq. Ft. (8x8) in its premises and charging license fees @ Rs. 1694/- per month, electricity charges Rs. 605/- per month and water charges Rs. 242/- per month. If the rates are of a kiosk can be decided in time by the Hospital why the rates of License Fee and Water Charges could not be decided till date. Had the hospital authorities also been decided the rates of the license fees and water charges in time with the help of PWD of its staff quarters, the department would have earned a lakhs of rupees. It is a clear loss of govt. Revenue due to the negligence of the department.

(B) The audit had asked for all the files pertaining to outsource services in the SRHC Hospital vide Memo No. 01 dated 28.09.2016, but the files of security services of the hospital could not be provided to audit for scrutiny. As it was told that the matter is under litigation. In this regard Medical Superintendent of SRHC Hospital as given in writing vide its letter no. F.3(155)/SRHC/H&FW/CT/Pt.I/2012/114/8050 dated 27.10.2016 (placed at 49/c).

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Subject: Recovery for over payment Hospital Patient care allowances amounting to Rs. 10,350/-

(REF. AUDIT MEMO. NO.15 Date: - 12 11.2018)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to any leave/Maternity leave/CCL/ training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

On scrutiny of PBR and information provided by the hospital, it was noticed that the following officials were on leave for full calendar months(s) due to one and another reasons but PCA was given to them as per detail below:

S. N o.	Name of the Officer/ Official with Designation (Sh. / Smt.)	Period of absence	Total no of complete calendar month(s)	PCA paid per month (Rs.)	Amount Already recovered	Balance of PCA to be Recovered (Rs.)
1	Sarita Rani, LDC	08.12.17 to 05.06.2018	05 (Jan., 18 to May, 18)	2070x5= 10350/-	Nil	10350/-
Gross Total						10,350/-

Necessary steps may be taken to recover of Rs. 10,350/- in r/o PCA from the above said official after due verification of records. Other similar cases, if any, may also be taken into account for similar action at your own level under intimation to audit.

PARA 03

Subject: Recovery of Short deduction of water charges amounting to Rs. 80,976/-

(REF. AUDIT MEMO. NO.16 Date: - 12.11.2018)

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

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

S. No.	Name & Desgn. Sh./Smt.	Residential Address	Description	Period	License Fee and water charges (Rs.)			No. of months	Total payable (Rs.)
					Due	Deduct ed	Diff.		
1	Mamta Kri. Arya, S.N	Type -III, Flat No. 85, SRHC Hospital, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
2	Manpreet Kaur, S.N	Type -III, Flat No. 63, SRHC Hospital, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
3	Rajesh Kumari, S.N	Type -III, Flat No. 78, SRHC Hospital, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
4	Sarla, S.N	Type -III, Flat No. 59, SRHC Hospital Campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
5	Sunita Kumari, S.N	Type -III, Flat No. 69, SRHC Hospital Campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
6	Kuldeep, S.N	Type -III, Flat No. 74, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
7	Sunita Rani, S.N	Type -III, Flat No. 77, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
8	Asha, S.N	Type -III, Flat No. 73, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
9	Supriya Mann, S.N	Type -III, Flat No. 76, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456

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10.	Kavita Rani, S.N	Type -III Flat No. 30, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
11.	Rita. S.N	Type -III. Flat No. 61, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
12.	Wangkhem Rita Dev. S.N	Type -II, Flat No. 60, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	195	20	176	16	2816
13.	Rajesh Kumari Gupta, S.N	Type -II, Flat No. 67, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	195	20	176	16	2816
14.	Vijay Kumar Eran, S.N	Type -II, Flat No. 71, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	196	20	176	16	2816
15.	Meenu, S.N	Type -III, Flat No. 75, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
16.	Babita Rani, S.N	Type -III, Flat No. 70, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
17.	Suneeti, Lab Assit.	Type -II, Flat No. 51, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	136	20	176	16	2816
18.	Manish Kr. Singh, Physio	Type -III, Flat No. 57, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
19.	Pervez Ahmad, Lab Tech.	Type -II, Flat No. 35, SRHC Hospital campus,	Water charg.	07/2017 to 10/2018	196	20	176	16	2816

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20.	Yogesh Kr Garg, Jr. Radiographer	Narela, Delhi Type -III, Flat No. 43, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
21	Mukesh Kumar Meena, Physio	Type -III, Flat No. 64, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	235	20	216	16	3456
22.	Bhagirath Parsad, DRA	Type -II, Flat No. 49, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	196	20	176	16	2816
23.	Virender Pardeep Singh, Dental HYG	Type -III, Flat No. 58, SRHC Hospital campus, Narela, Delhi	Water charg.	07/2017 to 10/2018	236	20	216	16	3456
24.	Satish Bhardwaj, N.O.	Type -I, Flat No. 69, Dwarka, Delhi	Water charg.	07/2017 to 10/2018	157	00	157	16	2512
25	Amit Kumar, N.O.	Type - (II), Flat No. 34, SRHC Hospital, Narela, Delhi.	Water charg.	07/2017 to 10/2018	196	20	176	16	2816
GROSS TOTAL									80,976

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Necessary steps should be taken to recover Rs. 80,976/- arrears of Water charges as detailed above after due verification of records. Other similar cases, if any, may also be taken into account for similar action at your own level under intimation to audit.

IN ADDITION TO ABOVE, DEDUCTION OF WATER CHARGES FROM THE M/O NOV. 2018 MAY BE DEDUCTED AS PER REVISED RATES.

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PPRA No. 17

PARA NO. 17
Sub: Non-Production of Record (NPR)
(Ref. MEMO. NO.1, 10,13 and 14)

The following records/registers/ information were not furnished by the Hospital to the Audit for scrutiny: (2017-18)

1. Library Record
2. Log Book and history sheet of the vehicles i/c on strength.
3. Spouse information.
4. List of unserviceable items & List of condemnation items
5. List of Rent free accommodation.

The above record may be shown to next audit.

Dated:

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

RA 04: Recovery of short deduction of water charges amounting to Rs.40716/-
 (Memo No. 15) Dated: 20.01.2020

License fee in respect of Delhi Govt. have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 dated 16.7.2018 by Public Works Department, Govt. of NCT of Delhi and revision of flat rate of license fee and water charges for General Pool Residential Accommodation by Ministry of Urban Development,, Govt. of India, Directorate of Estates Vide OM No.18011/2/2015-Pol.III dated 19.07.17.

On scrutiny of PBRs and records, it has been observed that the hospital had made short deduction of water charges from the salary of employees. The details of some of the cases are as under:

S.No.	Name & Designation	Accomm odation	Period	Water Charges Due	Water Charges Deducte d	Amount to be recovered
1	Manish Dahiya, NO	Type II	01.04.18 to 31.03.19	196	20	176X12=2112
2	Parveen Kumar, NO	Type I	-DO-	157	20	137X12=1644
3	Mamta Kr. Arya, S/N	Type-III	-DO-	236	20	216X12=2592
4	Manpreet Kaur, S/N	Type-III	-DO-	236	20	216X12=2592
5	Rajesh Kumar, S/N	Type-III	-DO-	236	20	216X12=2592
6	Sarla, S/N	Type-III	-DO-	236	20	216X12=2592
7	Asha, NO	Type-III	-DO-	236	20	216X12=2592
8	Babita Rani, NO	Type-III	-DO-	236	20	216X12=2592
9	Rita, NO	Type-III	-DO-	236	20	216X12=2592
10	Sunita Rani,	Type-III	-DO-	236	20	216X12=2592
11	Supriya Mann, NO	Type-III	-DO-	236	20	216X12=2592
12	Vijay Kumar Eran, NO	Type-III	-DO-	196	20	176X12=2112
13	Arvind Kumar, LDC	Type-II	-DO-	236	20	216X12=2592
14	Virender P. Singh, D. Hygiene	Type-III	-DO-	196	20	176X12=2112
15	Sunita, Lab Asstt.	Type-II	-DO-	196	20	176X12=2112
16	Yogesh Kumar, Jr. Radiographer	Type-II	-DO-	196	20	176X12=2112
17	Bhagirathi Prasad, DRA	Type-II	-DO-	196	Total	40716

The above overpayment of Rs. 40716/- (Rs. Forty Thousand Seven Hundred Sixteen Only) may be got recovered from the above mentioned officials after due verification of facts and figures under intimation to Audit. Other similar type of cases if any, may also be got reviewed at own.

PPR No. 14

PARA-5: Splitting up of purchases.
(Memo No. 13 Dated: 20.01.2020 and Memo No. 14 Dated 20.01.2020)

1. As per Rule 149 of GFR 2017, the GeM Portal shall be utilized by the govt. buyers for direct on-line purchases as under:
 - (1) Upto Rs. 50000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.
 - (2) Above Rs.50000/-and upto Rs.300000/- through the GeM sellers having lowest price amongst the available sellers of at least three different manufactures on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the buyers if decided by the competent authority.
- All Ministries/Departments shall prepare annual procurement plan before the commencement of the year and the same should also be placed on their websites.

And as per Rule 149 (VIII) of GFR, 2017, a demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L1 buying bidding/reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

On scrutiny of records pertaining to Path Lab, it has been observed that quantity of goods have been splitted up into small quantities to avoid procurement through L1 buying bidding/reverse auction on GeM. The detail of some items is as under :-

S.No	Name of item	Contract Date	Qty.	Seller Detail	Amount (Rs.)	Consumption during 2017-18
1.	TSH Kit(ELISA)96 well	16.05.2018	8	Concept Diagnostic X Ray & Surgicals	27040	39 Kits
		15.10.2018	21	Keshav International	49770	
2	HBsAG	20.04.2018	1600	AASTHA S Surgicals Ltd.	19200	4200
		10.07.2018	2400	J & B Medical & surgeries	35952	
		06.10.2018	2400	-do-	18456	
3	SGOT Kit	23.04.20018	1800	Kenwick Pharmaceuticals	17100	7200
		10.07.2018	2700	J & B Medical & Surgeries	26972	
		20.02.2019	2700	Kenwick Pharmaceuticals	23760	
4	SGPT	23.04.2018	1800	Kenwick Pharmaceuticals	16740	7200
		10.07.2018	2700	J & B Medical & Surgeries	32097	
		20.02.2019	2700	Kenwick Pharmaceuticals	24030	

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2. Finance(Accounts) Department, Govt. of NCT of Delhi has nominated his representative as Member of Purchase Committee for the purchases of above Rs.25 lakhs.

On scrutiny of records, it has been observed that procurement of surgical items which are not available on CPA have been put up separately and non CPA items have been placed separately (procured through GeM). However, it should have been compiled and consolidated so that the estimate of purchase could be arrived. But, it has been observed that to avoid the inclusion of representative of Finance Department i.e.DCA(TTE), the purchases have been splitted up into small quantities. The detail of some items is as under :-

S.No	Procurement of items	Put up on	Amount
1.	CPA –surgical store No.F1(86)/SRHC/PS/GeM/CPA/May/18-19	03.05.2018	Rs.24,34,710
2	Non CPA –surgical store No.F1(86)/SRHC/PS/GeM/ Non CPA/May/18-19	03.05.2018	Rs.3,66,805/-
3	Non CPA –surgical store No.F1(86)/SRHC/PS/GeM/ Non CPA/Aug/18-19	11.08.2018	Rs.402000/-
4	CPA –surgical store No.F1(86)/SRHC/PS/GeM/CPA/Aug/18-19	11.08.2018	Rs.9,23,092
5	CPA –surgical store No.F1(86)/SRHC/PS/GeM/CPA/Aug/18-19	12.10.2018	Rs.2280015
		24.08.2018	Rs.2131620
		24.09.2018	Rs.1181360
		18.01.2019	Rs.1093260

The hospital authorities is hereby directed to avoid procurement of drugs/medicines by splitting up the purchases and get the ex-post approval from the concerned DCA for the above mentioned expenditure incurred by splitting up the purchases above the financial limit and to follow the codal formalities / guidelines issued time to time.

(Reema Sakhuja)
IAO, Party No.III

PARA No. 15

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Para No3: Recovery of amounting to Rs.49236/- on account of Excess Taxes to M/s R. K. Launderers.(Memo no.09 dated 24.02.2020)

Test check of the file No. F.9(15)/SRHC/H&FW/CT/Laundry/2016/Pt-II.regarding awarding of Contract of Laundry Services in SRHC Hospital. As per awarding vide letter No.7118 dated 24.10.2017, in which quoted price was all inclusive taxes/Charges . The contract has extended time to time on the same rates, terms &conditions by Medical superintendent , SRHC Hospital Narela..

During the course of audit and scrutiny of records for the period 2019-2020, it has been observed that Hospital authority had paid excess payment of taxes i.e. GST @18%, although it was inclusive in the rate contract. Resulting excess payment was made to Venders. Excess payment details are under:-

Sr. No.	Name of Agency	Bill No. & period	Payment made by Hospital(with taxes)	Payment applicable as per contact	Excess payment
1.	M/s R. K.	226. 03/2019	22186	18802	3384
2.	Launderers	234, 04/2019	26819	22728	4091.
3		246, 05/2019	31974	27097	4877
4		257, 6/2019	24070	20398	3672
5		266.07/2019	29518	25015	4503
6		276,08/2019,	29364	24885	4479
7		284,09/19	31704	26868	4836
8		294,10/19	26828	22566	4262
9		303,11/2019	28208	23905	4302
10		313,12/19	25468	21583	3885
11		322,01/2020	26988	22871	4117
12		333,02/2020	18537	15709	2828
G.Total Rs.					49236

Necessary Recovery of Rs 49236/- may be made from the concerned vendor after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

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Para No.7- Non production of Records.
(Memo No. 18 dated 03.03.2021)

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

1. Property records
- ✓ 2. List of unserviceable items
3. Telephone/water /Electricity bills payment etc records *
4. Tuition fee/Contingent Advance/Long term Advance register *
5. Vehicle record
6. Log book of machinery equipment
- ✓ 7. Condemnations records
- ~~8. Vehicle records~~
9. Library records
10. X-Ray, Genealogy, ENT & Eye, Dental etc Department records
11. Photocopier records

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The above records shown to next audit.

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PART-IICurrent Audit Report

During the course of current audit, 16 Observation memos & 01 to 03 record Memo were issued highlighting various irregularities. Recoveries to the tune of **Rs.8,32,960/-** were pointed out by the Audit. The Department has not submitted reply of any Observation Memo. Hence, all 16 Observation Memos and 01 to 03 Record Memo have been converted into 10 Audit PARAS (6 Observation Memo converted into 03 Audit PARA & 1 Record memo converted into NPR) with recovery of Rs. 8,32,960/- & 04 number of TAN.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
1	Short recovery of Licence fee amounting to Rs. 31,680/-	31680	0	31680	PARA 1
2	Short deduction of UTGEIS amounting to Rs. 3420/-	3420	0	3420	PARA 2(A)
5	Recovery of transport allowance amounting to Rs.24,120/-	24120	0	24120	PARA 3(A)
6	Excess Payment of Rs. 329298/- due to wrong Pay Fixation.	329298	0	329298	PARA 4
7	Recovery of Nursing Allowance amounting to Rs.28335/-.	28335	0	28335	PARA 5
8	Recovery of Rs.3,956/- due to irregular commutation of HPL into Commuted Leave.	3956	0	3956	PARA 6(A)
9	Recovery of Rs.9,688/- due to irregular commutation of HPL into Commuted Leave.	9688	0	9688	PARA 6 (B)
12	Short deduction of UTGEIS amounting to Rs. 3780/-	3780	0	3780	PARA 2(B)
14	Non receipt of License fee and water charges amounting to Rs. 384096/- from NIT	384096	0	384096	PARA 8
15	Recovery of transport allowance amounting to Rs.4716/-.	4716	0	4716	PARA 3(B)
16	Overpayment of Pay & Allowances amounting to Rs.9871/- due to remaining on Child Care Leave for more than 365 days.	9871	0	9871	PARA 9
	Total	832960		832960	

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PART-II**CURRENT AUDIT REPORT (2020-21 To 2021-2022)****PARA No. 01 : Short recovery of Licence fee amounting to Rs. 31,680/-**

(Reference Observation Memo No. 01 Dated :05.07.2022)

As per public works department Govt. of NCT of Delhi letter no. No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020, the rate of licence fee of the Delhi Govt. residential accommodation has been revised w.e.f. 01.07.2020

During the test check of Pay Bill Register, it has come to notice that following officer is having Govt. Accommodation and the license fee has not been recovered from them as per revised rates for the period detailed below:-

S. No.	Name of official & Designation	Type of Quarter	License Fee deducted (in Rs.)	Enhanced licence fee (in Rs.)	Diff (In Rs.)	Period	Amount of recovery (in Rs)
1	Manpreet Kaur, S/N	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
2	Rajesh Kumari, S/N	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
3	Sunita Kumari, S/N	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
4	Asha, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
5	Kavita Rani, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
6	Rajesh Kumar Gupta, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
7	Rita, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
8	Sunita Rani, Nur. Off	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
9	Supriya Mann, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
10	Vijay Kumar Eran, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160
11	Wangkhem Rita Devi, Nur. Off.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90=2160

Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

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12	Vikas Bhardwaj, N.O.	Type-II	310	370	60	7/20 to 06/22 (24 months)	24x60= 1440
13	Sudarshan Pal, N.O	Type-II	310	370	60	7/20 to 06/22 (24 months)	24x60= 1440
14	Satish Bhardwaj, N.O.	Type-I, Dwarka	150	180	30	7/20 to 06/22 (24 months)	24x30= 720
15	Virender P. Singh, Dent. Hyg.	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90= 2160
16	Mukesh Kumar Meena, Physio	Type-III	470	560	90	7/20 to 06/22 (24 months)	24x90= 2160
				Total			31680

DDO may take necessary action to recover an amount of Rs. 31,680/- from the concerned employee after due verification of facts & figure. Other similar case may also be reviewed accordingly under intimation to audit.

PARA No. 02(A): Short deduction of UTGEIS amounting to Rs. 3420/-

(Reference Observation Memo No. 02 Dated :05.07.2022)

As per group Insurance scheme the rate of subscription is Rs. 120/- per month for Group "A" posts, Rs.60/- per month for group "B" posts and Rs. 30/- per month for Group "C" posts.

In pursuance of publication in Delhi Gazette notification dated 03.09.2013 and Delhi Gazetted notification dated 01.06.2012 issued by Govt of NCT of Delhi vide which classification of Group in respect of Statistical Officers and Statistical Assistants has been notified. The post of SO is classified as Group B Gazetted and the post of Statistical Assistants is classified as Group B Non Gazetted. As these posts are Group-B post so the subscription towards UTGEIS is required to be deducted @ Rs 60/- PM w.e.f 01.01.2014 in r/o Statistical Officers and Rs. 60 per month in r/o Statistical Assistants w.e.f. 01.01.2013 or from subsequent January month from the date of appointment / promotion of the officer/ official.

On Scrutiny of the Service Book of Statistical Officers and Statistical Assistants, it has been noticed that the officers/officials have been appointed/ promoted in Group B Gazetted / Non Gazetted posts, but their UTGEIS has been deducted @ Rs.30 per month instead of Rs.60/- per month. The details are as under:

S.No.	Name	Desig	UTGEIS Deducted as per PBR	UTGEIS to be deducted	Period	Amount to be recovered
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Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

1	Suman Kundu	Statistical Assistant	30	60	01.01.2013 To 30.06.2022	114X30=3420
					Total	3420

DDO may take necessary action to recover an amount of Rs.3420/- from the above mentioned Officers / officials after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 2 (B) : Short deduction of UTGEIS amounting to Rs. 3780/-

(Reference Observation Memo No. 12 Dated :12.07.2022)

As per group Insurance scheme the rate of subscription is Rs. 120/- per month for Group "A" posts, Rs.60/- per month for group "B" posts and Rs. 30/- per month for Group "C" posts.

In pursuance of publication in Delhi Gazette notification dated 21.02.2011 issued by Govt of NCT of Delhi vide which classification of Group in respect of stenographer has been notified and the post of Sr. PA is classified as Group B Gazetted Non Ministerial and post of Stenographer Grade-II is classified as Group B Non Gazetted, Non Ministerial. As these posts are Group-B post so the subscription towards UTGEIS is required to be deducted @ Rs 60/- PM w.e.f 01.01.2012 or from subsequent January month from the date of promotion of the officer.

During the check of service book and PBR, it has been observed that the following Steno Grade-III had been promoted to the post of steno Grade-II but their UTGEIS subscription is still been deducted Rs.30/- per month instead of Rs.60/- per month.

S.NO.	NAME OFFICIAL	OF	PERIOD	UTGEIS ded as per PBR	AMOUNT OF RECOVERY
1	Brij Mohan, PS		01.01.12 to 30.06.2022	30	126x30=3780
			Total		3,780/-

DDO may take necessary action to recover an amount of Rs.3780/- from the above mentioned Officers / officials after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No.3(A) :Recovery of transport allowance amounting to Rs.24,120/-.

(Reference Observation Memo No.05 Date:-07.07.2022)

As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

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As per details provided by the department, it has been observed that the following Official was on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

The details are as under:-

S.NO.	Name of official / Designation	Period of absence	Nature of Leave	Period for which TA paid	Amount of Recovery
1	Jyoti, Nur. Off.. (Emp. Id.47709587)	07.01.22 to 05.07.22	Maternity leave	02/22 to 06/22	4824 x 5 = 24120
				Total	24120/-

DDO may take necessary action to recover an amount of Rs.24,120/- from above mentioned Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 03 (B) :Recovery of transport allowance amounting to Rs.4716/-.

(Reference Observation Memo No. 15 Dated :14.07.2022)


As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.


On test check of Record, it has been observed that the following Officers/Officials were on Leave for whole calendar month but the department has paid the Transport Allowance of that month.

The details are as under:-

S.NO.	Name of official	Period of absence.	Nature of Leave	Period for which TA paid	Amount of Recovery
1	Anju Kumari, Nur. Off.	26.10.21 to 09.12.21	Abortion leave	11/21	4716x1=4716
				Total	Rs.4,716/-

DDO may take necessary action to recover an amount of Rs.4,716/- from above mentioned Officers/ Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.





PARA No.04 : Excess Payment of Rs. 329298/- due to wrong Pay Fixation.

(Reference Observation Memo No.06 Date:-07.07.2022)

During the test check of Service Books of Smt. Sunita Piwal, ANS, it has been observed that the official was appointed as Staff Nurse on 02.02.1991 in the pay scale of 1400-40-1600-50-2300-EB-60-2600. She was promoted to the post of Nursing Sister ON 20.10.1994 in the pay scale of Rs.1640-2900. During implementation of 5th CPC, her pay was fixed in the pay scale of Rs.5500-175-9000 we.f. 01.01.1996. Further she was granted 2nd Financial Up-gradation under MACP Scheme in the pay band -2 of Rs. 9300-34800 Grade Pay 5400 w.e.f. 1.9.2008 and her pay was fixed at Rs. 15800 + 5400 in level 9. Further she was promoted to the post of Assistant Nursing Superintendent on 25.02.2011(option exercised) in pay band -3 of Rs. 15600-39100 + Grade Pay 5400 in Level 10. As the official has already availed the benefit of MACP, the benefit of FR22(1)(a)(1) should not be granted at the time of promotion to the post of ANS. But the pay of the official was fixed by giving the benefit of FR 22(1)(a)(1), and increment was given during promotion which is not in order.

The pay of the official should be fixed as under:-

Period	Pay fixed as per Rule			Pay Fixed by office		
	Band Pay	Grade Pay	Total	Band Pay	Grade Pay	Total
Pay as on 25.02.2011 in the pay band -2 of Rs.9300-34800 GP 5400 in Level -9	17100	5400	22500	17100	5400	22500
Pay after 3% annual Increment	-----	-----	-----	17780	5400	23180
Pay fixed in pay the Pay Band-3 in Pay scale 15600-39100 with Grade pay 5400 after 3% increment on promotion	17780	5400	23180	18480	5400	23880
Pay as on 01.07.2012	18480	5400	23880	19200	5400	24600
Pay as on 01.07.2013	19200	5400	24600	19940	5400	25340
Pay as on 01.07.2014	19940	5400	25340	20700	5400	26100
Pay as on 01.07.2015	20700	5400	26100	21490	5400	26890
Pay as on 01.07.2016	21490	5400	26890	22300	5400	27700
Pay fixed on 01.01.2016 as per 7 th CPC in pay level -10	69000	-----	69000	71100	-----	71100
Pay as on 01.07.2016	71100	-----	71100	73200	-----	73200
Pay as on 01.07.2017	73200	-----	73200	75400	-----	75400
Pay as on 01.07.2018	75400	-----	75400	77700	-----	77700
Pay as on 01.07.2019	77700	-----	77700	80000	-----	80000
Pay as on 01.07.2020	80000	-----	80000	82400	-----	82400
Pay as on 01.07.2021	82400	-----	82400	84900	-----	84900

Due to above incorrect Pay Fixation there was an overpayment of Rs.329298/- to the official. The same has to be recovered from the official under intimation to the Audit. Other similar cases may also be reviewed accordingly.

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PARA No 05: Recovery of Nursing Allowance amounting to Rs.28335/-.

(Reference Observation Memo No. 07 Dated : 07.07.2022)

As per Govt. of India, Ministry of Finance order No. 1905/03/2013.E.IV dated 19/07/2018, Nursing Allowance will be admissible to Nursing personnel during absence of more than 30 days due to leave, training, etc. However, duration of such leave will be restricted to maximum 60 days. Beyond 60 days leave / absence, the Nursing Allowance will not be admissible.

During the test check of PBR and Service Book, it has been observed that Ms. Jyoti, Nur. Off. (47709587) was on maternity leave from 07.01.2022 to 05.07.2022 (180 days), but Nursing Allowance has been paid to her for the whole period of leave. The details are as under:

S. No	Name of Employee	Desig.	Period of Leave	Nursing Allowance Paid per month (in Rs.)	Period of overpayment	Amount to be recovered (in Rs.)
1.	Jyoti, (Emp. Id. 47709587)	Nur. Off.	07.01.22 to 05.07.22	7200/-	08.03.22 to 31.03.22 01.04.22 to 30.06.22 01.07.22 to 05.07.22	5574 7200*3 = 21600 1161
					Total	28335/-

DDO may take necessary action to recover an amount of Rs.28335/- (Rs. Twenty eight thousand three hundred thirty five only) from the concerned official after due verification of figure and facts. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

PARA No. 06 (A): Recovery of Rs.3,956/- due to irregular commutation of HPL into Commuted Leave.

(Reference Observation Memo No.08 Date:11.07.2022)

As per FRSR-Part III Leave Rules Central Civil Services (Leave) Rules 1972, Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government Servant (other than a military officer) subject to the following conditions:

The authority competent to grant leave is satisfied that there is reasonable prospect of the government servant returning to duty on its expiry:

When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due.

Commuted Leave can be taken without medical certificate-

1. Up to a maximum of 90 days in the entire service if utilized for an approved course of study certified to be in public interest.

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Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

- 2. Up to a maximum of 60 days by a female Government Servant if it is in continuation of maternity leave.

However, on test check of records, it has been observed that following employee's have been granted Half pay leave but no recovery has been made from their pay. Also, double the half pay leave have been deducted from their leave account. No medical certificate (with fitness certificate) in support of leave availed has been provided to audit. Hence, commuting these leaves without medical certificate are found to be irregular in view of the above mentioned rule. The detail of some cases in which HPL has been commuted without medical certificate are as under:

S.No	Name	Desig.	Period of Leave	Pay at the time of commuted leave (Pay + DA) (In Rs.)	Recovery of HPL (In Rs.)
			(From - To)		
1	Meena Mann	S/N	02.11.21 to 04.11.21	60400+18724=79124	3,956/-
Total					3,956/-

DDO may take necessary action to recover an amount of Rs.3,956/- (Rs. Three thousand nine hundred fifty six only) from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 06 (B): Recovery of Rs.9,688/- due to irregular commutation of HPL into Commuted Leave.

(Reference Observation Memo No.09 Date:11.07.2022)

As per FRSR-Part III Leave Rules Central Civil Services (Leave) Rules 1972, Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government Servant (other than a military officer) subject to the following conditions:

The authority competent to grant leave is satisfied that there is reasonable prospect of the government servant returning to duty on its expiry:
When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due.

Commuted Leave can be taken without medical certificate-

- 3. Up to a maximum of 90 days in the entire service if utilized for an approved course of study certified to be in public interest.
- 4. Up to a maximum of 60 days by a female Government Servant if it is in continuation of maternity leave.

However, on test check of records, it has been observed that following employee's have been granted Half pay leave but no recovery has been made from their pay. Also, double the half pay leave have been deducted from their leave account. No medical certificate (with fitness certificate) in support of leave availed has been provided to audit. Hence, commuting these leaves without medical certificate are found to be irregular in view of the above mentioned rule. The detail of some cases in which HPL has been commuted without medical certificate are as under:

(12)

Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

S.No	Name	Desig.	Period of Leave	Pay at the time of commuted leave (Pay + DA) (In Rs.)	Recovery of HPL (In Rs.)
			(From - To)		
1	Sumit Kumar	N.O.	14.05.21 to 30.05.21 (17 days)	30200+5134=35334	9688/-
Total					9,688/-

DDO may take necessary action to recover an amount of Rs.9,688/- (Rs. Nine thousand six hundred eighty eight only) from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 07 : Outstanding TA/LTC Advances amounting to Rs.1,12,276/-.

(Reference Observation Memo No. 13 Dated :12.07.2022)

During the test check of TA / LTC Advance Register maintained by the *Satyawadi Raja Harishchandra Hospital, Narela, Delhi* for the year 2020-21 to 2021-22, it has been noticed that TA / LTC Advance amounting to Rs.1,12,276/-(Rs. One Lakh twelve Thousand two Hundred seventy six Only) have not been settled till date. The detail of TA/LTC Advances is as under:

For the year 2021-22

S.No.	Bill No.	Dated	Name of Employee / Designation	Block year	Amount (In Rs.)
1	637	13.12.21	Vinod Kumar, Pharmacist	2018-21	56138/-
2	636	13.12.21	Rakesh Sharma, Pharmacist	2018-21	56138/-
Total					112276/-

DDO may take necessary action to settle the above mentioned advances on priority basis under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No 08 : Non receipt of License fee and water charges amounting to Rs. 384096/- from NIT

(Reference Observation Memo No. 14 Dated :13.07.2022)

During the test check of record, it is observed that NIT is requested vide letter no. NITD/06/TMP-Campus/02/2012 dt. 16.07.12 No. NITD/06/Campus/02/2012 dt. 06.08.2012 for allotment of 42 rooms of nurses hostel, 04 type IV quarters and 04 Type V quarters (ground floor to third floor). Hospital have allotted the rooms vide letter no. F9(9)/(1)/SRHC/H&FW/CT/NIT/12/3345 dt. 14.08.12 in favour of Director, National Institute of Technology:-

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1. With reference to letter no. F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/1659 dt. 17.02.15 and F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/3326 dt. 07.04.15 the NIT have deposited license fee and water charges of Rs. 16,10,420/- vide cheque/DD no. 642917 dt. 06.05.2015 for the period 14.08.12 to 31.12.2014.
 2. With reference to letter no. F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/8092 dt. 05.11.20 F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/932 dt. 29.12.20 and F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/18-21 dt. 23.03.21, the NIT has deposited the amounting to Rs. 18,46,300/- vide cheque/DD no. 203068 dt. 18.03.21 license fee and water charges for period 01.11.2015 to 31.10.20.
 3. With reference to letter no. F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/3552 dt. 07.06.21 the NIT has deposited amounting to Rs. 1,60,040/- vide cheque/DD no. 203098 dt. 29.06.21 for the period 01.11.20 to 31.03.21.
 4. The hospital has sent the letter to Registrar NIT No. F.9(9)(1)/SRHC/H&FW/CT/NIT/12/62/10224-26 dt. 01.07.22 regarding license fee and water charge for the period 01.04.21 to 31.03.22 amounting to Rs. 3,84,096/-.
- On the above cited observation department my clarified the following facts:

- a) The amount of license fee and water charges w.e.f. 14.08.12 to 31.03.21 received after a long time but there is no penalty imposed to NIT for delayed payments.
- b) The status of payment of electricity bill may also be clarified.
- c) License fee and water charges for the period 01.04.21 to 31.03.22 amounting to Rs. 3,84,096/- not received so far.

Reason for above discrepancies may be elucidated to Audit. Also the DDO/HOO may take necessary action to recover license fee and water charges amounting to Rs. 384096/- from NIT after due verification of facts and figures under intimation to Audit.

PARA No. 09 : Overpayment of Pay & Allowances amounting to Rs.9871/- due to remaining on Child Care Leave for more than 365 days.

(Reference Observation Memo No. 16 Dated :14.07.2022)

As per provisions of Child Care Leave rules (Rule 43 and their notification dated 11.12.2018), Child Care Leave may be granted at 100% of the Leave Salary for the first 365 days and 80% of the leave salary for the next 365 days.

On the scrutiny of Service Book/Leave account in r/o following Officers/officials, it has been noticed that 100% salary has been paid to them for the Child Care Leave period beyond 365 days. The details are as under:

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Name & Designation	Period of CCL beyond 365 days	Salary per month (Basic+DA) (In Rs.)	100% salary for the CCL Period (In Rs.)	80% salary for the CCL Period (In Rs.)	Overpayment (In Rs.)
Anju Kumari, Nur. Off.	28.05.22 to 31.05.22 (04 days)	74300+25262	12847/-	10277/-	2570/-
	01.06.22 to 11.06.22 (11 days)	74300+25262	36506/-	29205/-	7301/-
Total					9871/-

DDO may take necessary action to recover an amount of Rs. 9,871/- (Rs. Nine Thousand eight Hundred seventy one Only) from the above mentioned Officials after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

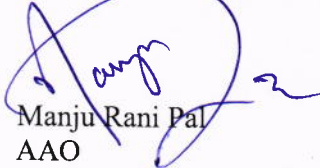
PARA No.10 : Non Production of Record.


**The following record was not provided by the department:
2019-20.**

1. Property Records
2. List of unserviceable items.
3. Vehicle Records
4. Log book of machinery equipments.
5. Condemnation records.
6. Library Records.
7. X-ray, Genealogy, ENT&Eye, Dental Department records.
8. Photocopier records.

2020-21 to 2021-22

1. Property Records
2. List of unserviceable items.
3. Vehicle Records
4. Log book of machinery equipments.
5. Condemnation records.
6. Library Records.
7. X-ray, Genealogy, ENT&Eye, Dental Department records.
8. Photocopier records.
9. Spouse information.
10. Indemnity bond of cashier.


Manju Rani Pal
AAO
Audit Party No 1


Shyam Sunder Dhingra
IAO
Audit Party No.01

PART-II
TEST AUDIT NOTES

TAN No. 01: Shortcomings in maintenance of Pay Bill Register.

(Reference - Observation Memo No. 03 Dated :06.07.2022)

During test-check of PBR for the period 2020-21 To 2021-22 in respect of Satyawadi Raja Harish Chander Hospital, Narela, Delhi, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for some period during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.

Needful may be done and compliance may be shown to next Audit

TAN No. 02 : Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 04 Dated :06.07.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-.

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.

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Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Sachin Kaushik, Jr. Asstt.
 - (b) Sumit Kumar, N.O.
 - (c) Jaideep, N.O.
 - (d) Pardeep, N.O.
 - (e) Ritu, N.O.
 - (f) Vansh Bhateja, M.O.
 - (g) Jyoti Lakra/Dahiya, Nur. Off.
5. Entry of Aadhar number has not been made in the service book of many officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in r/o following officials / officers has not been attested by competent authority:
 - (a) Sachin Kaushik, Jr. Asstt.
 - (b) Sunita Piwal, ANS
 - (c) Kuldeep, S/N
 - (d) Sumit Kumar, N.O.
 - (e) Indu Bala, S/N
 - (f) Kuldeep Kumar, UDC
 - (g) Vinay Kumar Verma, Jr. Asstt.
 - (h) Manju Sharma, Nur. Off.
 - (i) Geeta Devi, S/N
7. Leave Account of some officials has not been maintained properly and up to date.
8. Column 8 and 9 on the First Page of Service Book are not completed/filled in the service books of most of the nursing orderlies.
9. Cutting and overwriting in the leave account maintained in the service book of Ritu, N.O. has not been attested by the competent authority.
10. Proforma of maintaining CCL may be re-casted in r/o Ms. Geeta Devi, S/N as the leave from 14.02.2019 to 15.03.2019 has been counted as 15 days leave instead 30 days.

Needful may be done and compliance be shown to audit.

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TAN No. 03 : Short coming in maintenance of Stock Register.

(Reference Observation Memo No. 10 Dated : 11.07.2022)

Stock register maintained by stationery/store of SRHC Hospital, Narela, Delhi-110040 were test checked and observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit 2020-21 to 2021-22 are given below:-

1. Non-maintenance of stock registers in proper format:- It has been noticed that the department is not maintaining stock registers (consumable & non-consumable) in the prescribed format. They are maintaining the registers either on plain register or any printed registers, which is not correct. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of stock registers and all the required information/entries are made in the register.
2. Non attestation of the entries:- As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested/verified by the Incharge. Further, the items being issued but signature of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. Non-recording of cost, exact specification and serial number of stationery items. It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may be any problem at the time of their disposal or recovering the cost same are missing/lost.
Non-conducting of Annual Physical verification:- as per rule 2013 of GFR, 2017 verification of Non-Consumable and consumable items/goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods/items. If any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of Rules. It has however been noticed that physical verification of the stock has not been conducted during the year 2020-21 & 2021-22 which is against the provision of GFR 2017.
5. On the test check of surgical store register of 2021-22 some items not to be issued for a long period i.e. Jackson Tracheostomy tube, plastic apron, retino scope, spare blade of plaster.

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

TAN No. 04 Subject: Shelf Life of Medicine.

(Reference Observation Memo No. 11 Dated : 11.07.2022)

The supplier should offer minimum number of batches and ensure that no more than $\frac{1}{4}$ th of shelf life of drugs/consumables has passed from the date of manufacturing. Loss of premature deterioration due to biological and other activities during the life potency of the drugs shall have to be made good by the contractor free of cost or shall have to refund the cost of substandard drug lying with the store.

During the Test Audit some of the instances where above observation have not been fulfilled given below:-

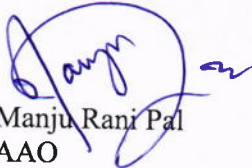
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Unit Name-Satyawadi Raja Harish Chandra Hospital, Narela, Delhi

S.No	Medicine	Challan No.	D.O.M.	D.O.E.	Date of shelf life	Date of receipt in the hospital
1.	Inj. Sodium bicarbonate	3670	12/2019	11/2021	06/2020	02.07.20
2.	Inj. Enoxaparin	3670	08/2019	07/2021	02/2020	02.07.20
3.	Inj. Amino Phyllion	3709	11/2019	10/2021	05/2020	16.02.21
4.	Inj. Dexomethasone	500	12/2019	11/2021	06/2020	29.04.21
5.	Inj. Anti Rh(D) Immunoglobulin	17	01/2021	12/2023	07/2021	20.04.22

Needful may be done and compliance be shown to audit.


Manju Rani Pal
AAO
Audit Party No 1


Shyam Sunder Dhingra
IAO
Audit Party No.01