

**GOVT. OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
4TH LEVEL, 'C' WING,  
DELHI SECRETRETRAT, I.P.ESTATE, NEW DELHI-2**

**Sub: -Audit report of Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi-110008 for the period 01/04/2021 to 31/03/2022.**

**INTRODUCTION**

The Internal Audit on the account of Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi-110008 for the period 01/04/2021 to 31/03/2022 was conducted by field Audit Party No. XXXII, comprising of Sh. Anand Gupta, Sr. A.O./IAO (CL on 29/12/2022 & 30/12/2022), Sh. Brij Mohan Gupta, AAO (CL on 29/12/2022 & 30/12/2022), and Sh. Bhupinder Kumar Dhawan, AAO (Depolyed for Special Audit of DIP w.e.f. 26/12/2022). The audit was conducted during 22/12/2022 to 05/01/2023 (10 Working days) allotted time.

**General Setup and activities**

The Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi is a 50 bedded hospital run by the Government of NCT of Delhi Under the Department of Health and Family Welfare, headed by the Medical Superintendent who is assisted by the team of doctors, Nursing staff, Paramedical staff and administrative staff as well. The hospital has been providing general OPD and medical care specialized services such as ENT, Paed, Ortho, Gynae, Dental and skin.

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 2021 to 2021.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**1. LIST OF HOD:**

S.NO.	NAME	From - To
1.	Dr. Kulbhushan Goyal(MS)	01/04/2021 to 31/03/2022

**2. List of H.O.O.**

S.No	Name	From-To
1	Dr. Babita Mittal (DMS)	01/4/2021 to 04/01/2022
2.	Dr. Kulbhushan Goyal(MS)	05/1/2022 to 31/03/2022

c/107

**3.LIST OF DDO:**

S.No	Name	From-To
1	Sh. Anil Kumar Grover-AAO	01/4/2021 to 31/3/2022

**4. LIST OF CASHIER:**

S.No	Name	From-To
1	Sh. Sumit- Jr Asst.	01/4/2021 to 31/3/2022

**5. VACANCY STATEMENT:**

Group	Sanctioned posts	Filled posts	Vacant posts
A	106	96	10
B	06	04	02
C	162	141	21
<b>TOTAL</b>	<b>274</b>	<b>241</b>	<b>33</b>

**6. BUDGET DETAILS:**

FINANCIAL YEAR	BUDGET ALLOTTED (Actual Rs.)	EXPENDITURE MADE (Actual Rs.)	BALANCE (Actual Rs.)
2021-22	448490000	442511724	5978276

**STATUTORY AUDIT**

The statutory audit has been conducted by AGCR (Audit), Delhi till 2014-2015.

**MAINTENANCE OF RECORDS:**

The maintenance of records of the Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi for the audit period 01/04/2021 to 31/03/2022 was found satisfactory, subject to observations made in current audit report.

**Disclaimer: -**

The report is submitted on the basis of records/information provided by Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi-08, audit is not responsible for any concealment/mis-information of any relevant information. The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi-08, directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.

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

e/103

**Part-I**  
**Old Audit Report**

There are 27 audit para's outstanding with recovery of Rs.10,14,841/-, on the basis of reply submitted by Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi, 02para's have been fully settled with the recovery of Rs.9,370/- and 01 para has been taken as fresh. 24para's with recovery of Rs. 10,05,471/- is still outstanding, which is placed in the file as part-I of the report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	<u>2009-11</u>	<u>01</u>	Nil	Nil	01
2.	<u>2011-14</u>	<u>01</u>	Nil	Nil	01
3.	<u>2014-15</u>	<u>04</u>	Nil	Nil	04
4.	<u>2015-16</u>	<u>01</u>	Nil	Nil	01
5.	<u>2016-17</u>	<u>03</u>	Nil	Nil	03
6.	<u>2017-18</u>	<u>04</u>	Nil	Nil	04
7.	<u>2018-19</u>	<u>02</u>	Nil	Nil	02
8.	<u>2019-21</u>	<u>11</u>	03	06.07 & 09	8
	<u>Total</u>	<u>27</u>	03	Nil	24

**Details of old recoveries:**

Sl. No.	Audit Period	Recovery of Para NO.	Details of Recoveries (Rs.)		
			Raised	Amount recovered/regularized	Balance
1.	2014-15	01	3260	0	3260
2.	2014-15	02	4307	0	4307
3.	2014-15	<u>03</u>	18434	0	18434
4.	2014-15	04	751	0	751
5.	2015-16	02	7909	0	7909
6.	2016-17	01	51427	0	51427
7.	2016-17	03	27469	0	27469
8.	2016-17	04	975	0	975
9.	2017-18	01	396964	0	396964
10.	2017-18	03	12482	0	12482

C/102

11.	2019-21	04	121968	0	121968
12.	2019-21	05	72000	0	72000
13.	2019-21	06	1080	1080	0
14.	2019-21	08	274764	0	274764
15.	2019-21	09	8290	8290	0
16.	2019-21	10	12761	0	12761
<b>Balance Recovery Due</b>			1014841	9370	1005471

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

e/101

**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. 3,64,384/-, out of 12 audit memo's (including record memo), one memo taken as fresh. Hence, remaining memo's with the recovery of Rs. 3,64,384/- have been incorporated in current audit report.

<b>Details of Current Recovery</b>				
<b>Memo No.</b>	<b>Total Recoveries (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance (Rs.)</b>	<b>Key Document No.</b>
06	183312/-	Nil	183312/-	---
07	16348/-	Nil	16348/-	---
08	145068/-	Nil	145068/-	---
11	19656/-	Nil	19656/-	---
<b>TOTAL</b>	<b>3,64,384/-</b>	<b>Nil</b>	<b>3,64,384/-</b>	

Internal Audit Report has been prepared on the basis of information furnished and made available by the Hospital Administration of the Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi-110008 for the period 2021-22. 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**

c/100

**PART - II**

**CURRENT AUDIT REPORT  
(01/04/2021 to 31/03/2022)**

**PARA No.01 (Audit Memo No. 4 Dated: 27/12/2022)**

**Subject: - Non availing of Rain Water Harvesting Rebate on water bills from DJB.**

As per Delhi Jal Board scheme plot/properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @10% in the total bill and 15% if both the above systems have been set up and functional.

During the course of audit of the SVBP Hospital, Patel Nagar, New Delhi it has been revealed from the record that rain water harvesting system installed in the building but no rebate is being availed by the Hospital on his monthly water bill from Delhi Jal Board, which is irregular.

During the Financial Year 2021-22, the Hospital Administration had paid full amount of the bill as demanded by the Delhi Jal Board. However, a rebate @ 10% of the total bill, had to be received from the Delhi Jal Board.

In view of the above, reasons for not availing the 10% rebate from Delhi Jal Board may be elucidated to the Audit and necessary steps should be taken for availing rebate since the installation of Rain Water Harvesting system in the Hospital (as the case may be) from DJB after due verification, under intimation to audit.



**PARA No. 2 (Audit Memo No. 5 Dated: 28/12/2022)****Subject:- Non-settlement of Advance Contingency Bills.**

As per Receipt and Payment Rules, money drawn on Abstract Contingent (AC) Bills for payment of advance should be adjusted within 30 days time span from the date of drawl.

Further, as per Rule 323(2) of GFR 2017 advances for contingent and miscellaneous purpose, the adjustment bill alongwith balance if any, shall be submitted by the government servant within fifteen days of the drawl of advances, failing which the advance or balance shall be recovered from his next salaries

During the test-check of Bill Register for the Audit Period i.e. w.e.f. F.Y. 2021-22 as well as Old Audit Report of the Hospital Administration, it has been observed that following advances have been taken by the Hospital Administration on time to time but adjustment of the same is not available or neither properly mentioned in the Bill Register:

While checking of Advance Contingency Bills records following AC Bills are still pending for adjustment:

S.No.	Bill No. & Date	Name of the Agency/Vendor	Amount of Advance (In Rs.)
1	267 (Sep. 2014)	Delhi Pollution Control Committee	9500
2	307 (Sep. 2014)	--do--	500
3	308 (Sep. 2014)	--do--	100
4	393 (Oct. 2014)	--do--	100
5	314 (Aug. 2015)	(N)Code Solution Digital Signature	14084
6	453 (Nov. 2016)	For Account Verification Certificate Diploma	600
7	267 (Oct. 2017)	(N)Code Solution Digital Signature	1090
8	574 (Feb. 2018)	POL	50000
9	590 (Mar. 2018)	Ultra Tech Laboratories (Radiation Exposure Film)	3600
10	235 (Jul. 2018)	POL	50000
11	244 (Jul. 2018)	(N)Code Solution Digital Signature	2694
12	384 (Sep. 2018)	(N)Code Solution Digital Signature	2694
13	408 (Oct. 2018)	POL	50000

e/98

14	318 (Jul. 2019)	POL	50000
15	555 (Nov. 2019)	POL	50000
16	397 (Nov. 2020)	POL	5000
17	317 (Oct. 2021)	DTC Cart	8550
18	400 (Dec. 2021)	Postage Stamps	20000
			<b>318512</b>

Hospital Administration has requested to take necessary steps to settle the advances as mentioned above, as early as possible. Further, rectifications of the above irregularities may be made and shown to audit. Other similar cases may also be reviewed accordingly.

**PARA No. 3 (Audit Memo No. 6 Dated: 02/01/2023)**

**Subject:- Overpayment of Dearness Allowance to the Contractual Staff for Rs.1,83,312/-.**

As per the instruction contained in the FD's OM dated 30/12/2011 and dated 20/01/2017, 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.

During the test-check of Pay Bill Register of contractual staff of SVBP Hospital, for the Audit Period i.e. w.e.f. F.Y. 2021-22, it has been observed that the Hospital Administration had paid salary with periodical revision of DA to contractual staff, which is irregular:

Details of overpayment of DA to the contractual staff is as under:

S. No.	Name of the official with Designation	Extension Period	Pay admissible	Pay drawn as per PBR	Difference	Overpayment made
1	Sh. Sunil, OT Assistant	01/07/2021 to 28/02/2022	19900 + 5572 (28% DA) + 1728 TA	19900 + 6169 + 1769	DA: 597 x 8 = 4776 TA: 41 x 8 = 328	5104
2	Sh. Sanjeev Kumar, OT Assistant	01/07/2021 to 28/02/2022	19900 + 5572 (28% DA) + 1728 TA	19900 + 6169 + 1769	DA: 597 x 8 = 4776 TA: 41 x 8 = 328	5104
3	Sh. Umesh, OT Asstt.	01/07/2021 to	19900 + 5572	19900 + 6169	DA: 597 x 8 =	5104



c/93

		28/02/2022	(28% DA) + 1728 TA	+ 1769	4776 TA: 41 x 8 = 328	
4	Sh. BalwanMudgal, CSSD Tech.	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
5	Sh. Anoop Kumar, X- Ray Tech.	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
6	Sh. Bharat Bhushan, Jr. Radiographer	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
7	Smt. Chanderkala, Jr. Radiographer	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
8	Sh. Rakesh Kumar Mishra, ECG Tech.	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
9	Sh. Sanjeev Kumar Sharma, ECT Tech.	01/07/2021 to 28/02/2022	25500 + 7140 (28% DA) + 4608 TA	25500 + 7905 + 4716	DA: 765 x 8 = 6120 TA: 108 x 8 = 864	6984
10	Ms. Vinita, Lab. Tech.	01/07/2021 to 28/02/2022	29200 + 8176 (28% DA) + 4608 TA	29200 + 9052 + 4716	DA: 876 x 8 = 7008 TA: 108 x 8 = 864	7872
11	Sh. Ajay Kumar, OT Tech.	01/07/2021 to 28/02/2022	29200 + 8176 (28% DA) + 4608 TA	29200 + 9052 + 4716	DA: 876 x 8 = 7008 TA: 108 x 8 = 864	7872
12	Sh. ManasMutreja, OT Tech.	01/07/2021 to 28/02/2022	29200 + 8176 (28% DA) + 4608 TA	29200 + 9052 + 4716	DA: 876 x 8 = 7008 TA: 108 x 8 = 864	7872
13	Sh. Lalit Kumar, Physiotherapist	01/07/2021 to 28/02/2022	35400 + 9912 (28% DA) + 4608 TA	35400 + 10974 + 4716	DA: 1062 x 8 = 8496 TA: 108 x 8 = 864	9360
14	Sh. Chiranjilal Sharma, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640
15	Sh. Vidya Dhar Singh, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640
16	Ms. GouharYasmeen, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640
17	Sh. Parmanand Swami, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640
18	Ms. HanithaKumari, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640
19	Ms. ManishaKumari, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640

e/96

			TA				
20	Ms. PoonamBala, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640	
21	Sh. Anil Kumar, Nsg. Officer	01/07/2021 to 28/02/2022	44900 + 12572 (28% DA) + 4608 TA	44900 + 13919 + 4716	DA: 1347 x 8 = 10776 TA: 108 x 8 = 864	11640	
					<b>TOTAL</b>	<b>183312</b>	

HOO/DDO may ensure that recovery of Rs.1,83,312/- (Rupees One Lakh Eighty Three 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 HOO/DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.

**PARA No. 4 (Audit Memo No. 07 Dated: 02/01/2023)**

**Sub: Recovery of Rs.16,348/- 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 inspite of the fact that they were availed CCL beyond 365 days. The details of overpayment of salary to the employees are as under:-

Sr No	Name and Designation of employee	Period of CCL	Period of CCL beyond 365 days	Balance Leave after CCL as per information provided	Overpayment amount	Recoverable amount
1.	Kusum Lata, Nursing Officer	08/03/2021 to 27/03/2021	08/03/2021 to 27/03/2021	261	[(64100 x 20/31) + 17% DA] x 20% = [41355 + 7030] x 20%	9677
2.	Kirti Rani Molpuria, Sr. Nursing Officer	26/08/2021 to 04/09/2021	26/08/2021 to 31/08/2021	220	[(77900 x 06/31) + 31% DA] x 20% = [15077 + 4674] x 20%	3950
			01/09/2021 to 04/09/2021	216	[(77900 x 04/31) + 31% DA] x 20% = [10387 + 3220] x 20%	2721
					<b>GRAND TOTAL</b>	<b>16348</b>

c/95

HOO/DDO may ensure the recovery of **Rs.16,348/- (Rupees Sixteen Thousand Three Hundred and Forty Eight 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 arrear be recovered accordingly, if any, under intimation to audit.



e/94

**PARA No. 5 (Audit Memo No. 08 Dated: 02/01/2023)****Sub: Recovery of Rs. 1,45,068/- as payment of bonus to the Contractual Staff.**

Ministry of Finance, Govt. of India vide OM No. 7/24/2007/E.III(A) dated 18<sup>th</sup> October 2021 had announced a Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government Employees for the year 2020-21 to the employees of government. However, while going through the PBR of the Hospital Administration, it has been revealed that the Hospital Administration had paid the Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government Employees for the Financial Year 2020-21 to the Contractual Employees also, which was irregular.

S.No.	Name and Designation of the Contractual Employee	Recovery of Bonus Amount Paid
1	Sh. Sunil, OT Assistant	6908
2	Sh. Sanjeev Kumar, OT Assistant	6908
3	Sh. Umesh, OT Asstt.	6908
4	Sh. BalwanMudgal, CSSD Tech.	6908
5	Sh. Anoop Kumar, X-Ray Tech.	6908
6	Sh. Bharat Bhushan, Jr. Radiographer	6908
7	Smt. Chanderkala, Jr. Radiographer	6908
8	Sh. Rakesh Kumar Mishra, ECG Tech.	6908
9	Sh. Sanjeev Kumar Sharma, ECT Tech.	6908
10	Ms. Vinita, Lab. Tech.	6908
11	Sh. Ajay Kumar, OT Tech.	6908
12	Sh. ManasMutreja, OT Tech.	6908
13	Sh. Lalit Kumar, Physiotherapist	6908
14	Sh. Chiranjilal Sharma, Nsg. Officer	6908
15	Sh. Vidya Dhar Singh, Nsg. Officer	6908
16	Ms. GouharYasmeen, Nsg. Officer	6908
17	Sh. Parmanand Swami, Nsg. Officer	6908
18	Ms. HanithaKumari, Nsg. Officer	6908
19	Ms. ManishaKumari, Nsg. Officer	6908
20	Ms. PoonamBala, Nsg. Officer	6908
21	Sh. Anil Kumar, Nsg. Officer	6908
	<b>TOTAL</b>	<b>145068</b>

Reasons of payment of Adhoc-Bonus made to the contractual employees may be elucidated to Audit and necessary steps may be taken to recover the same from the concerned employees. Other similar cases may also be reviewed accordingly.



c/93

**PARA No. 06 (Audit Memo No.11 Dated: 04/01/2023)**

**Subject:-Recovery of Emoluments against the Extra-ordinary leaves availed by the staff.**

As per Leave Rules, 1972 1/10<sup>th</sup> of the period of Extra Ordinary leaves availed by the official during the last half year has to be deducted from the credit of Earned leaves in next half year. Also the amount of emoluments for the period of the EOL availed has to be recovered from the salary of the official.

During the test check of the service record of the Sardar Vallabh Bhai Patel Hospital, Patel Nagar Delhi it was observed that **Sh. Nag Narain Mehto, Attendant** has availed the Extra Ordinary leave for 50 days during the period w.e.f. 01/07/2020 to 31/12/2020 but while allowing the credit for the next half year i.e. 01/01/2021 to 30/06/2021 the period of 05 days i.e. 50/10 has not been debited to the leave account so the leave account has been excess credited by 5 days i.e. 15 days instead of 10 days.

Further, the official has availed the leave for 26 days w.e.f. 24/03/2021 to 18/04/2021 thereby allowed EOL of 11 days instead of 16 days EOL. The Administration Department is directed to rectify the leave account. The past credits may also be rechecked and the leave account requires to be recasted and shown to the audit.

In view of the above observation an amount of Rs.19656/- (Rs. Nineteen Thousand Six Hundred and Fifty Six only) is recoverable from the salary of **Sh. Nag Narain Mehto, Attendant** against the E.O.L period of 03/04/2021 to 18/04/2021= 16 days. Also the amount of emoluments for the EOL availed by the official during the past may be calculated and recovered from the salary of the official as per the revised leave account as mentioned above and the compliance may be submitted to the audit.

Calculation of recovery amount:  $(31500+17\%DA) \times 16/30$  i.e.  $(31500+5355) \times 16/30 = \text{Rs. } 19656/-$

All other similar cases, if any, may also be checked and the rectification of leave account and recoveries due be effected as per rules.



**PART-III**

**TEST AUDIT NOTE**

**2019-20 to 2021-22**

e/92

**TAN NO. 01 (Audit Memo No.2 Dated: 22/12/2022)**

**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.



c/91

**TAN 02 (Audit Memo No.3 Dated: 23/12/2022)**

**Subject:- Improper maintenance of Pay Bill Register**

During the test check of pay bill registers of the audit period from 2021-22, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR
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. Index of employees has not been maintained in the PBR.
7. 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.
8. In a number of cases, LPC of the employees who have joined/transferred during the audit period has not been attached in the PBR. Hence initial pay of newly joined employee (on transfer) cannot be cross-verified from LPC.
9. Abstract of pay bills has not been prepared.
10. 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 elucidated to audit and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.



490

**TAN 03 (Audit Memo No. 09 Dated: 03/01/2023)**

**Sub: Non disposal of surplus/obsolete items amounting to Rs.55,05,160/-**

Rule 218 of GFR 2017 stipulates that "for surplus or obsolete 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."

Scrutiny of records and information provided by the hospital revealed that goods acquired from government grants/budget amounting to Rs.55,05,160/- are lying in the store since February, 2021 as detailed below for want of 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: -

S.No.	Particulars	Period of Purchase	Amount
1.	X-Ray Machine 500 mA with image Intensifier & TV System, Make Shimadzu, Model RS50 installed in Radiology Department.	06/12/2004	52,80,160
2.	Multimobil-205 X-Ray Machine, Make Siemens. (unserviceable since 03/02/2021)	18/11/1999	2,25,000
		<b>TOTAL</b>	<b>55,05,160</b>

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.





c/188

**TAN 04 (Audit Memo No.10 Dated: 03/01/2023)**

**Subject:- Shortcomings in maintenance of Service Books**

During the test check of Service books maintained by Sardar Vallabh Bhai Patel Government Hospital, Patel Nagar, New Delhi-110008, 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. 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
3. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person. **For example** in the case of **Sh. Nag Narain Mehto** Attendant the leave account has been maintained in a very irregular way i.e. the official has availed the EOL several times during the past but the credit for the concurrent nex half year for the Earned leave has been allowed without deducting the 1/10th of the EOL period. Also the entry for the EOL periods has been made in the column of the E.L account which is quite irregular. Therefore the leave account of the official needs to be revised as per rule.
4. In some Service Books, Nomination papers of Death cum Retirement Gratuity, UTGEIS, NPS/Family Pension and Details of family are not attached/entered in Service Book.
5. 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.

Reasons for above mentioned irregularities may please be elucidated to audit and 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.



21/88  
C/88

**TAN 05 (Audit Memo No.12 Dated: 04/01/2023)**


**Sub: Non disposal of Condemn Vehicle i.e. Hospital Ambulance worth to Rs.23,99,998/-**

Rule 218 of GFR 2017 stipulates that "for surplus or obsolete 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."

Scrutiny of records and information provided by the hospital revealed that an Hospital Vehicle (Ambulance) acquired from government grants/budget amounting to **Rs.23,99,998/-** are lying in the store since February, 2021 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: -

S.No.	Particulars	Period of Purchase	Amount
1.	Vehicle No. DL-1A 2141 Tempo Traveller Diesel propelled vehicle. RC expired on 22/05/2019 as per Ministry of Road Transport , GOI orders in respect of Delhi NCR.	22/05/2009	Rs.23,99,998/-
		<b>TOTAL</b>	<b>Rs.23,99,998/-</b>

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.

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

**The Medical Supdt./ HOD,**  
Sardar Vallabh Bhai Patel Hospital,



187

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Health & Family Welfare							
Sub department:Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi (1666/14)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2011	4		Shortcomings in the maintenance of stock registers (both non-consumable and consumable)	O	0
2	2011	2014	5		Shortcomings in award of work relating to providing N.O. Services	O	0
3	2014	2015	1		Recoveries in respect of employees of hospital	O	3260
4	2014	2015	2		Short deduction of TDS under section 194 J amounting to Rs. 4307/-	O	4307
5	2014	2015	3		Recovery of Value Added Tax amounting to Rs. 18434/-	O	18434
6	2014	2015	4		Recovery for non-deduction of Tax at source from payments to Travel Agencies-Rs. 10464/-	O	751
7	2015	2016	2		Non Recovery of TDS	O	7909
8	2016	2017	1	2	(B) Recovery of Income Tax	O	51427
9	2016	2017	3		Irregular payment made in LTC/TOUR Claims amounting to Rs. 27469/-	O	27469
10	2016	2017	4	2	(B) Non deduction of subscription of DHS @ 325/- per month from the salary of Dr. Rajni	O	975
11	2017	2018	1		Incorrect pay fixation under Revised Pay Rules, 2008 resulting overpayment of Rs. 3,96,964/-	O	396964
12	2017	2018	3		Non deduction of TDS amounting to Rs. 12,482/-	O	12482
13	2017	2018	6		Discrepancies in Stock	O	0
14	2017	2018	7		Irregularities in expenditure	O	0
15	2018	2019	5		Discrepancies in LTC Bills	O	0
16	2018	2019	6		Pay fixation of Sh. Raj Masih, Radiographer	O	0
17	2019	2021	1		Regarding deployment of excess staff	O	0
18	2019	2021	2		Non availing the rebate on water bills from DJB	O	0
19	2019	2021	3		Discrepancies in grant of conveyance allowance to Doctors	O	0
20	2019	2021	4		Overpayment of Transport Allowance	O	121968
21	2019	2021	5		Overpayment of Nursing Allowance	O	72000
22	2019	2021	6		Less deduction in respect of License Fee	O	1080
23	2019	2021	7		Non adjustment of contingent advances	O	0
24	2019	2021	8		Excess salary paid to contractual staff	O	274764
25	2019	2021	9		Overpayment of pay and allowances in r/o Dr. Ritu Dharmartha	O	8290
26	2019	2021	10		Irregularities while allowing Income Tax rebate	O	12761
27	2019	2021	11		Non production of Record	O	0

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

[Back](#)

c/86  
9/20

DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

**Subject :- Audit report of Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi  
for the period April 2019 to March 2021**

**INTRODUCTION**

The Internal Audit Report of the accounts of **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi** for the year 2019 to 2020-21 was conducted by the field Audit Party No. VII, Comprising of Sh. Harshwardhan Dev, I.A.O ( CL ON 16 & 17.09.20) and Smt Nirmal Sharma, AAO (on leave w.e.f 16 & 17.09.20) The audit was conducted w.e.f. 08.09.21 to 23.09.21

**GENERAL SET UP AND ACTIVITIES**

The sardar Vallabh Bhai Patel Hospital, Patel Nagar, Delhi is a 50 bedded hospital, headed by Medical superintendent who is assisted by a team of doctors, nursing staff, paramedical staff and administrative staff as well. The hospital has been providing general OPD and medical care, specialized services such as ENT Pediatrics, Orthopedic, Gynea, skin and Dental etc.

**Head of Deptt.**

S.No.	Name and Designation (Sh./ Smt.)	Period
1	Dr. Rajeev Kapoor	01.04.2019 to 31.01.2021
2.	Dr. Kulbhushan Goyal	31.01.2021 to till date

**Head of Office**

S.No.	Name and Designation	Period
1	Dr. Babita Mittal	01.04.2019 to till date

**DDO**

S.No.	Name and Designation	Period
1	Sh.Budhi Ram, Sr. A.O.	01.04.2018 to 24.03.2020
2.	Sh. Anil Grover, AAO	25.03.2020 to till date

**CASHIER**

S.No.	Name and Designation	Period
1	Sumit Kumar, Jr. Asstt	01.04.2019 to till date

*Dm*

C/85  
C/19

**Vacancy Position of Staff as on 31.03.2021**

S.No.	Group	No.of Sanctioned Posts	Filled on regular	Filled on contractual/adhoc	Vacant
1	Group A	106	95	01	10
2	Group B	16	12		04
3	Group C	146	133	21	-8
<b>TOTAL</b>		<b>268</b>	<b>240</b>	<b>22</b>	<b>14(-8)</b>

**Budget Sanctioned and Expenditure Statement**

(inRs.)

Year	Budget Allocated	Expenditure
2019-2020	413700000	405814039
2020-21	425000000	407415636

**Statutory Audit:-**

The statutory audit of has been conducted by AGCR till 2014-15.

**Maintenance of Records:-**

The maintenance of records of **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delh** for the period 2019-2021 was found satisfactory subject to observations made in current audit report and in test audit note.

**Disclaimer**

The report is submitted on the basis of records/information provided by **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi** Audit is not responsible for any concealment/mis-information f any relevant information. The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi** Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.

**(HARSH WARDHAN DEV)**  
**IAO/AO PARTY NO. VII**

C184

C/18

**PART - I**  
**Old Audit Report**

There are 21 Audit Paras outstanding with recovery of Rs.679181/- On the basis of reply submitted by **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi** 04 paras have been fully settled with the recovery of Rs. 155203(141979+13224/- verify) and 01 para has been taken as fresh. 16 paras with recovery of Rs. 523978/- is still outstanding, which is placed in the file as Part-I of the report.

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2009-11	01	0	-	01
2.	2011-14	01	0	-	01
3.	2014-15	03	0	-	03
4.	2015-16	01	0	-	01
5.	2016-17	03	0	-	03
6.	2017-18	05	01	2	04
7.	2018-19	06	04	1,2,3& 4	02
		21	05	-	16

**Details of Old Recoveries-**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2014-15	01	3260	0	3260
2.	2014-15	2	4307	0	4307
3.	2014-15	03	18434	0	18434
4.	2014-15	04	751	0	751
5.	2015-16	02	7909	0	7909
6.	2016-17	01	51427	0	51427
7.	2016-17	03	27469	0	27469
8.	2016-17	04	975	0	975
9.	2017-18	01	396964	0	396964
10.	2017-18	02	13224	13224(VERIFY)	0
11.	2017-18	3	12482	0	12482
12.	2018-19	1	138127	138127	0
13.	2018-19	4	3852	3852	0
<b>Balance recovery to be made</b>			<b>679181</b>	<b>155203(141979+13224)</b>	<b>523978</b>

See file of old Paras Reply ↓

(B-2)

B 34.42

B 20.33

B 16-19

ay

*Dev*  
**(HARSH WARDHAN DEV)**  
**IAO/AO PARTY NO. VII**

983

e/17

**Part-II**  
**CURRENT AUDIT REPORT**

During the course of current audit, 20 audit memos and 01 record memo were issued highlighting various irregularities/short recoveries to the tune of Rs. ~~491503/-~~ Out of 21 Audit Memo's (including record memo), 02 Audit Memo settled on the spot with recovery of Rs. 640/- and one memo taken as fresh. Hence, remaining Audit Memo's with the recovery of Rs. ~~490863/-~~ have been incorporated in current audit report.

SNo	Memo No.	Description	Status
1	1	Non availing the rebate on water bills from DJB.	PARA 01
2	2	Regarding deployment of excess staff	PARA 02
3	3.	Regarding reduction of Electricity expenditure by installation of solar system	TAN 01
4	4	Irregularity in reimbursement of telephone bill in r/o Dr. Ruchi Gulati	SETTLED
5	5	<u>Improper maintenance of Pay Bill Registers</u>	TAN 02
6	6	Shortcomings in Cash Book	TAN 03
7	7	Discrepancies in grant of conveyance allowance to Doctors	PARA 03
8.	8	Over payment of Transport Allowance amounting to Rs. 121968/-	PARA 04
9.	9	Over payment of Nursing Allowance amounting to Rs. 72000/-.	PARA 05
10	10	Discrepancies in submission of licence fee in r/o Kiosk	TAN 04
11	11	Non - adjustment of contingent advances	PARA 06
12	12	Less deduction of Rs. 1080/- in respect of Licence Fee.	PARA 07
13	13	Accumulation of unserviceable store	TAN 05
14	14	Rush of expenditure in the last quarter of financial year	settled
15	15	Accepting the supply of drugs over 1/6 <sup>th</sup> of shelf life.	TAN 06
16	16	Shortcomings/irregularities in stock registers	TAN 07
17	17	Excess salary paid to contractual staff amounting to Rs. 274764/-	PARA 08
18	18	Over payment of pay and allowances in r/o Dr. Ritu Dharmartha	PARA 09
19	19	irregularity in maintaining of Leave account .	TAN 08
20	20	Irregularities while allowing income tax rebate	PARA 10
21.	Record memo	Non-production of record	PARA 11

See Memo file  
→

Pg 43-49

Pg-61

*Du*

*Q*

C/16 C/82

**Details of Current Recovery (Audit period 2019-2021)**

MemoNo.	Total Recoveries	Amount Recovered	Balance (in Rs.)
4	640	640	0
8	121968	0	121968
9	72000	0	72000
12	1080	0	1080
17	274764	0	274764
18	8290	0	8290
20	12761	0	12761
	<b>491503</b>	<b>640</b>	<b>490863</b>

The internal audit report has been prepared on the basis of information furnished and made available by **Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi** disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.

**(HARSH WARDHAN DEV)**  
**IAO/AO PARTY NO. VII**



c/81

23

c/89

It is irregular to make purchase on the tendered rate of other hospitals except on extreme emergent circumstances with the prior approval of the competent authority. Wherever the procurement is made on the Rate Contract of other hospitals, proper justification for emergent need and reasonability of price in the R/C of other hospital should be recorded on file. The hospital should plan the procurement of equipments/machines/consumable items in advance and include the items in the Open Tender of Hospital.

Hospital shall observe the codal formalities of General Financial Rules strictly while procurement of goods and services and in cases of deviation/relaxation; it shall obtain necessary prior approval of the competent authority.

The hospital has ensured that observations of audit noted for future compliance. Compliance may be seen at the time of next audit.

Para No. 1 Para No 4 (2009-10)

Short comings in the maintenance of stock registers (both non-consumable & consumable) of different departments of hospital  
(Audit Memo No.6 dated 04.01.2012)

Test check of the Stock Registers (consumable & non consumable) of various departments of hospitals revealed the following shortcomings:-

- Non attestation of the entries of receipt & issue: Items being received from the main store against the indents are taken in the stock registers of departments which are being maintained by Sister Incharge/Technicians of a particular department. The entries of receipt & issue are not being attested / verified by the M.O.(I/C) or any other officer authorized by HOD. Keeping in view the consumption of consumable items worth lakhs of rupees, entries of receipt & issue should be periodically checked/verified by the M.O.(I/C) or any nominated officer to keep check on the inventory/proper utilization of stock. Utilization of costly consumable items such as Sutures, Eye Lenses etc. should be verified in the case register maintained in O.T.
- Eye Lenses unutilized/wasted due to various reasons deleted from stock without the approval of competent authority:- Case register of O.T. for the period January, 2011 to March, 2011 revealed that considerable number of lenses were unutilized/wasted at the time of cataract operation due to various reasons. Total 61 patients were operated for cataract for the period Jan, 2011 to March, 2011 and 81 lenses were shown consumed. Out of the 20 extra consumed lenses 6 were shown unserviceable due to accidental fall. Unserviceable lenses were deleted from stock without the approval of competent authority. Consumption of lenses used has not been verified by the concerned Doctor/HOD. In view of the audit, the lenses should be handled carefully and wastage due to any reason should be got verified from HOD concerned. All the unserviceable lenses should be written off with the approval of competent authority at regular intervals.

c/80

WB

Handwritten notes and stamps including '75', '80', '68/c', and 'C/88'.

In response to the Audit Memo, hospital has replied that the wastage of lenses was due to various reasons like injector provided with the lens found to be faulty, posterior capsule gets ruptured at the time of dialing the IOL, in few cases lenses found broken in the sealed pack and accidental fall at the time of opening of lens box. However, hospital has ensured to minimize the wastage and proper documentation for unserviceable lenses.

- 3. Record of receipt & issue of misc. consumable items not being maintained in O.T./Labour Room/OPD/Casualty/Ward etc.:- Consumable items such as IV fluid, general medicines, general store items, stationary items, cotton, gloves, disposable sheets etc. which are taken from main store against indents are not being recorded in the consumable stock register of different departments of the hospital. As per provisions of GFR, record of receipt/issue of each & every item should be recorded in the stock register. All the items received from main store should be entered in the stock register of concerned department by Nursing Sister and may be shown utilized as per requirement.
- 4. Expiry date not mentioned:- The expiry date of medicines/injections has not been recorded in the stock register by the Sister Incharge whereas it should have been clearly recorded in the stock register to ensure that only valid medicines/injections are issued.
- 5. Discard of expiry injections without the approval of competent authority:- In the Labour Room some of the injections were discarded and quantity deleted from the stock without the approval of competent authority. For instance, 7 injection of Decadron were expired on 31.10.2009, 17 injections of Atropine were expired on 19.04.2010, 8 injections of Ampicilline expired on 09.01.2011 & 5 injections of Naloxone expired on 12.09.2009 were discarded and deleted from stock without the written off permission from the competent authority.

Similar type of cases where the medicines/injections/kits have been discarded after expiry period may be checked in other departments of the hospital and ex-post facto approval of competent authority be taken to regularize the deletion from stock.

- 6. Non conducting of annual physical verification of consumable/non consumable items:- As per Rule 192 of G.F.R. 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 provisions of rules. It has, however, been noticed that physical verification of the stock of departments has not been conducted till date which is against the provisions of G.F.R.

In response to the Audit Memo, hospital has ensured that all the above points will be taken care in future.

Keeping in view the above observations it is suggested that the hospital should formulate its own Standard Operating Procedures (SOPs) to bring uniformity in maintenance and

Handwritten notes: 'Reg. traces', '19/3', '15/3 PM', 'Per 90/59-61', 'Settled', 'Volo code', 'done'.

Handwritten signatures and initials: 'J. S. Thilina', 'IAW', 'SARF...', '15/11/19', '17/12/19'.

C/76

358

101  
197  
197  
67  
C/87

verification of record of consumable and non-consumable items. For this purpose Hospital Manual, 2002 issued by M/o Health and Family Welfare, GOI may be referred in this regard. Compliance of the assurance given for taking care of above aspects may be shown at the time of next audit.

**Shortcomings in the maintenance of stock of main store (Medicines/Injection/ Surgical Consumables/Equipments)**  
(Audit Memo No.7 dated 05.01.2012)

Test check of the stock register of main stores for the period 2009-10 & 2010-11 revealed the following short comings:-

maintainance  
Bill of material  
4/6/12

1. Samples of drugs/surgical consumable items not being sent to CPA for lab testing :- As per the instructions of CPA Branch (DHS) it is obligatory on the part of hospital to send sample of Drug/Surgical Consumable items procured through CPA rate contract to CPA within seven days of receipt of supply for lab testing. It has, however, been noticed that hospital has not sent samples of CPA/surgical consumable items for lab tests on regular basis during the period 2009-10 & 2010-11. Medicines were distributed to the patients without assuring the quality of the drugs.
2. Non-maintenance of inspection register of store items at the time of receipt at the main store:- As per the prescribed procedure all the medicines/surgical consumable items received in the main store should be inspected by inspection committee before taking it into the stock. It has, however, been noticed that inspection of items received are being carried out on the challans and no inspection register is maintained. In the absence of inspection register it could not be ascertained whether all the items for which bills were processed and paid, have been inspected by the inspection committee. Certification to this effect should also be made at the time of verifying the bill by store officer.
3. Date of receipt of supply in main store not recorded:- Items supplied by the dealers are received on the challans at the time of delivery in the hospital. It has been noticed that date of receipt of supply in the main store has not been reported. The date of issuance of challan is considered as the date of receipt of supply in the main store which is not proper. Actual date of receipt of supply in the main store should be clearly mentioned in the Challan/Inspection Register.
4. Medicines out of stock for long time:- Stock of some of the injections e.g. Anti Snake Venum, Dextrose 5%, Oxytocin, Ringer's Lactate, Insulin Gargine, Cloxacillin, Anti RHD etc. included in the list of essential drugs, 2007 issued by DHS were NIL for more than three months during the year 2009-2010. The hospital authorities should adhere to the guidelines of GFR/DHS and should keep a buffer stock of these essential medicines.
5. Verification of stock entries:- The items b/f to next year have not been verified by the Store Officer.
6. Expiry date not mentioned on B/f pages:- Expiry date of the medicines, b/f to new register, has not been mentioned. In the absence of which it is difficult to ascertain the issuance of medicines within its validity period.
7. Non conducting of annual physical verification of consumable/non consumable items:- As per Rule 192 of G.P.R. verification of non consumable and consumable items/goods

C/78

Handwritten notes and stamps: (25), (78), 7/11/12, 66, C/86

period of the rate contract/tender has to be given to enable the participating firms/companies to quote most competitive rates. Thus, hospital authorities have never given attention to this effect and thereby failed to get the benefit of quantity discount.

- (iv) Performance Security was not obtained at appropriate rate: As per Rule 15B of GFR "Performance Security is to be obtained from every successful bidder for an amount of five to ten per cent of the value of the contract. Whereas in every tender, it was stated in the tender that EMD would be retained by the hospital as Security Deposit. The said amount was not in accordance with the provision of the GFR.
- (v) Turnover and experience clauses were not mentioned: To evaluate technical bid it is essential that turnover and minimum experience of the firm to qualify the eligibility condition of the bidder be mentioned in the tender document. But it has been observed that these clauses have not been mentioned in any of the tender document.
- (vi) Delay in finalization of tenders: Rule 51 (i) of GFR stipulates that "to reduce delay, appropriate time frame for each stage of procurement should be prescribed by the Department. Such a time frame will also make the concerned purchase officials more alert. Test check of files relating to finalize open tender, it has been observed that no time frame was prescribed by the department and the process of finalization of tender was delayed by two to eight months in some of the cases.

Reasons for above noted deficiencies in tender documents may please be elucidated to audit and it may also be ensured that these shortcomings may not occur in tender documents in future.

Page No. 10 (2012-14) Para No. 2 Paragraph 2  
PART No. 5 Shortcomings in award of work relating to providing N.O. Services

(Ref. Audit Memo No. 12 dated 27.05.2014)

SVBPH awarded tender for providing contractual services of N.O. (outsourcing) @ Rs. 7338.98 per person per month for a period of two years w.e.f. 01.04.2011 to 31.03.2013 to M/s Sree Balajee Enterprises vide letter no. F.4(75)/2010-11/SVBPH/NO/CT/2196 dated 25.03.2011

On scrutiny of concerned file of award of tender, following shortcomings have been observed:

1. It was stated in the award letter that party would submit acceptance within five days from the date of issue of the award letter dated 25.03.2013. But, acceptance letter of the party was not found on record.

Handwritten notes: 1/10/12, C/13, P/372

- C/77  
65  
10/2  
9/5
2. As per terms and conditions no. 9, it was stipulated that "the contractor would maintain all the relevant records registers and documents as required by the Labour Department. RPFC and ESIC or other local bodies as per the existing rules as amended from time to time. But, it has been observed that this condition has not been complied with the party.
  3. As per terms and conditions no. 14 (c) provides that "in case any public complaint is received attributable to misconduct/misbehavior of contractor's personnel, a penalty of Rs. 1,000/- for each such incident would be levied and the same shall be deducted from contractor's bill. Further the concerned contractor's personnel shall be removed from the system immediately and the person so accused shall not be allowed to work any more in the hospital. However, it has been found that there were three complaints against the contractor's personnel, but no penalty has been levied on the contractor and even the concerned personnel was not removed from the system. Reasons thereof may please be elucidated.
  4. As per terms and conditions no. 16, the contractor would furnish security in the form of FDR of an amount of 10% of the contract amount in favour of the MS of the hospital. But, Security was not found on record.
  5. Vide terms and conditions 17, it was stipulated that the contractor would provide proper services and ensure (i) that a daily report of its staff on duty and about their performance is furnished. But no daily reports were found in the file.
  6. Vide terms and conditions 20, it was stipulated that "a complete list of nursing orderlies engaged by the contractor deployed in the department would be furnished by the contractor along with the complete address and other antecedents duly verified by the police authorities. But no such list was found on record.
  7. As per terms and conditions no. 32 stipulates that "the contractor would have to submit the police verification of the manpower employed by him within reasonable time after start of contract failing which the contract would be terminated and security deposit would be forfeited. But it has been observed that the contractor has not submitted police verification of the manpower employed by him during the validity period of the contract.

Reasons for non-compliance of terms and conditions of the contract may be elucidated to audit and it may be ensured that provisions of GFR & terms and conditions of the tender be complied with strictly.

C/76

393  
76  
23/9/14  
64/c  
C/84

Para No. 3  
Para No 10 (SNI-14)

**PARA No. 6 Revenue Receipt on account of penalty for delayed supply**

(Ref. Audit Memo No. 23 dated 02.06.2014)

As per terms and conditions of the CPA procurement, the date and time of delivery of stores stipulated in the supply order shall be deemed to be the essence of the contract and delivery must be completed within 45 days (for Indian items) and 90 days (for imported items) from the actual dispatch by post, by hand though e-mail or web-notification whichever is first. The counting of days shall exclude the actual date of dispatch of supply order and date of receipts of good. In case of delay, the stores can be accepted upto 20 days after expiry of delivery period subject of the penalty of 0.5% of the value of order of delay supply per day and after that store can be received by the indenting hospital after 1% of penalty per day so long it is received.

See file  
B  
11/5/14  
75

During the course of test check, it has been noticed that the hospital has been receiving the consignment of stores after the stipulated date of delivery.

Though hospital has been imposing the penalty at the appropriate rate, but the manner in which penalty is being imposed is improper. No revenue is shown as being received by the Hospital through imposition of penalty on the supplier for delayed supplies. The amount is being adjusted/deducted against the payments of the defaulters and this resulting in booking of less expenditure. The amount of penalty which is to be treated as "Revenue Receipt" is being treated as saving in Budget allotted and in case of need, the same is being spent on the purchase of further stores against the booking of "Revenue Expenditure".

Steps be taken to record Revenue Receipt correctly. Further, reasons/clarification for not adopting correct procedure of recording/accounting may please be elucidated to audit.

**PARA No. 7 Irregular payment of Family Planning Allowance amounting to Rs. 20,010/- in r/o Sh. P.J. Trehan, Supdt.**

(Ref. Audit Memo No. 19 dated 28.07.2014)

Vide GOI 12 below FR 27 stipulates that "Family Planning Allowance will be added to the Grade Pay corresponding to the post against which the employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilisation operation. This allowance will remain fixed in the entire service."

On scrutiny of the service book as well as concerned page of PDR in r/o Sh. P.J. Trehan, O.S. it reveals that the officer is being paid Rs. 1000/- p.m. as Family Planning Allowance. As per entry recorded at page 9 of the service book (Part II) the increment was allowed to the officer at the time of sterilisation operation w.e.f. 1.1.1988 @ Rs. 30/- when he was UDC in the pay

e/75

637c

39  
7/c

e/83

**PARA No. 9 Irregular payment of LTC claims amounting to Rs.15,960/-.**

(Ref. Audit Memo No. 9 dated 26.05.2014)

As per guidelines on Air Travel on LTC issued by Ministry of Finance, Govt. of India's O.M. No. 19824/1/2009-E.IV dated 16.08.2010, Air tickets may be purchased directly from Airlines (at Booking Counters/Website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC. Finance (Accounts) Department, GNCTD vide OM No. F.16/1/2010-AC/DSM/924-321 dated 18.07.2011, it has been reiterated that FD would be unable to consider any proposal for relaxation in cases in respect of which the tickets were booked upto June 13, 2011 from agencies other than the authorized/notified ones.

1. On scrutiny of LTC(Home Town) claim in respect of Sh. Nilson Philip, Staff Nurse, it has been observed that he availed LTC from Delhi to Kochi for the Block Year 2012-13 w.e.f. 27.03.13 to 07.04.13 for his parents. They performed their journey by air through Indigo Airlines. Being non entitled officer for air travel, his claim was restricted to the entitled class train fare and reimbursed an amount of Rs. 15,960/- towards air fare from Kochi to Delhi and back. He purchased air tickets from an un-authorized travel agent i.e. from M/s Easy Trip Planners Pvt. Ltd, [Patparganj Industrial Area, New Delhi. As M/s Easy Trip Planners Pvt. Ltd. was not an authorized travel agent, therefore, reimbursement of LTC claim was irregular. Hence, recovery amounting to Rs. 15,960/- may be made from Sh. Nilson Philip, Staff Nurse under intimation to audit and other similar cases may also be reviewed.

**PARA No. 10 Procurement of medicines, drugs on tendered rates of other hospitals of Govt. of NCT of Delhi**

(Ref. Audit Memo No. 29 dated 02.06.2014)

As per Rule 137 of General Financial Rules, 2015 "Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

- Some of the yardsticks prescribed while making public procurement.
- (i) Offers should be invited following a fair, transparent and reasonable procedure
  - (ii) The price of the selected offer is reasonable.

Rule 154 of GFR 2005 stipulates that procurement from a single source may be resorted in the circumstances given therein:

During the test check, the audit has observed that the department is procuring different items of Materials and General stores on the tendered rates of the other hospitals of Govt. of Delhi during

Section

13/5/14

1/5

C/74

62/c

3P (S) 73  
A/C  
6/c

the audit period 2011-14 without having any approval/relaxation from the competent authority. A few such cases are given below:

S.No.	File No/Supply order no. and date	Name of the Party	Name of Item	Amount	Approved rates of the Hospital
1.	F.8(50)/2011/O/E/Equal/	M/s Sea Rock Enterprises	Mobile Storage System	Rs. 4,96,000	DDU
2.	-do- /9701-05 dated 19.12.11	M/s Nitin Enterprises	Pharmaceutical Refrigerator	Rs. 2,38,000	DDU
3.	-do- /6790-94 dated 27.08.11	M/s Sea Rock Enterprises	Autoclave (Horizontal)	Rs. 6,62,500	Shri Dada Dev Matri Avum Shishu Chikitsalaya
4.	-do- / 5557-61 dated 23.07.11	M/s Pharmatex India	3 Channel ECG Machine	Rs. 1,95,000	Sushruta Trauma Centre

Specimen  
B/S  
IAD  
P

C/22

It is irregular to make purchase on the tendered rate of other hospitals except on emergent circumstances with the prior approval of the competent authority. Therefore, it is requested that the hospital may compile/club such similar cases occurred and obtain ex-facto-approval of the competent authority to regularise the issue. Henceforth, hospital authorities shall observe the codal formalities of the GFR strictly while procurement of goods and services in case deviation/relaxation it shall obtain necessary prior approval of the competent authority.

Para No 13 (2011-14)  
PARA No. 11 Non Production of Records.

(Ref. Audit Memo No. 2, 3, 4 dated 21.5.14, 14 & 16 dated 27.5.14, 21 dated 29.5.14)

Hospital has not produced following record for scrutiny:

1. Postage Stamp A/c.
2. OTA Register.
3. Liveries Account.
4. Rent/Electricity/Water/Telephone Register.
5. Library records.
6. A list of Service Books being maintained by the office.
7. Spouse information of all regular employees in the enclosed proforma.
8. Details of AC Bills.

taken at R-13

The above mentioned record may be produced to next audit.

*Sudhir Singh Verma*  
(SUDHIR SINGH VERMA)  
INSPECTING AUDIT OFFICER

24  
23

1/5



473

25 (73) 1370 617c

481

PART II

CURRENT AUDIT REPORT

(2014-15)

3

Para No. 5

Para No. 01 : Recoveries in respect of employees of hospital.

(Ref. Audit Memo No.7 dated 15/03.2016)

A. Short recovery of Rs. 680/- towards License Fees and Rs. 12990/- towards Water Charges.

As per GNCT of Delhi (PWD & Housing) Order No. F.491/Misc./PWD/Alot/2004/8496-8500 dated 27.07.12, the flat rates of water charges for various types of General Pool Accommodation has been revised w.e.f. 01.07.2012 whereas the flat rates of License for various types of General Pool Accommodation has been revised w.e.f. 01.07.2013 vide order dated 10.03.14 but during the scrutiny of PBR for the years 2014-15, it has been observed that Residential Accommodation have been allotted to Employees of the hospital but short recovery of the License fee and water charges has been made in the following cases:

LICENCE FEE

S.No.	Name & Designation	Amount due (per month)	Amount Deducted (per month)	Difference to be paid per month	Period	Amount to be recovered
1.	Sh. Ranjit, N.O.	135	115	20	01.07.2013 to 31.03.2016 (33months)	680/-
<b>TOTAL</b>						<b>680/-</b>

Partially settled.

Water Charges

S.No.	Name & Designation	Amount due (per month)	Amount Deducted (per month)	Difference to be paid per month	Period	Amount to be recovered
1.	Sh. Rajesh, N.O.	157	117	40	01.07.2012 to 31.03.2016 (45 months)	6300/-
2.	Sh. Ranjit, N.O.	157	115	42	01.07.2012 to 31.03.2016 (45 months)	6390/-

2/72

601c  
72  
14/11/14  
2/8

	<b>TOTAL</b>	<b>12690/-</b>
--	--------------	----------------

Short recovery of Rs. 660/- towards License Fee and Rs. 12690/- towards Wa Charges from the concerned employees may be made after due verification of record a compliance be shown to audit.

Department is advised that similar cases may also be checked and recovery, if ar towards short deduction of Licence Fee/ water charges may be made for the audit period.

Further, it is suggested that address of the govt. accommodation may also be mentione in the PBR for which License Fee/Water charges is being deducted.

(Ref. Audit Memo No.15 dated 16/03.2016)

**B. Irregular payment of LTC claim amounting to Rs.51939/-.**

During the scrutiny of LTC record for the audit period 2014-15, the following irregularities have been noticed:

Rs. 16809

1. Sh. Yogesh Kr. Sharma, Staff nurse drawing pay band of Rs. 9500-34800 + GP of Rs. 4600 has availed LTC for the block year 2014-17 from Delhi to Teen Dham Yatra with Dakshin Darshan by IRCTC & back in r/o himself during his leave period 14.11.14 to 03.12.14 but he has not clearly declared his intended place of visit in advance to the controlling authority. As per LTC Rule, Government servant must visit the declared place to become eligible for making the LTC claim. But in the instance case, the official has declared his place of visit is Teen Dham Yatra with Dakshin Darshan which is irregular. Hence, the entire claim of Rs. 48660/- along with 10 days leave encashment is forfeited and the same may be recovered from Sh. Yogesh Kr. Sharma, S.N. and deposited into govt. account under intimation to the audit.

Rs. 48660  
31851  
16809  
and paid.

2. During the scrutiny of LTC record for the audit period, it has been observed that Sh. Rajesh Gupta, CMO of this hospital has availed LTC from Delhi to Havelock for the block year 2014-17 during his leave period 08.03.14 to 15.03.14 in respect of himself and wife, but he has performed his journey from Port Blair to Havelock & back through private agency i.e. Mak Logistics Pvt. Ltd. Hence his claim of Rs. 3260/- for the journey performed from Port Blair to Havelock is irregular. Hence, the above said over paid amount of Rs. 3260/- may be recovered from the concerned official and deposited into government account under intimation to audit. Other similar cases, if any, may also be reviewed at your own level under intimation to the audit.

3260  
3260

(Ref. Audit Memo No.16 dated 10/03.2015 & Audit Memo No.26 dated 28/03.2016)

**C. Less recovery of Income Tax of Rs. 20941/- for the audit period 2014-15.**

1. During scrutiny of income tax record for the FY 2014-15, it has been observed that Dr. Umesh Chandra Lal, Jr. Specialist has been granted 50% rebate of Rs. 100000/- on account of donation to Lal Bahadur Shastri Memorial Jeevan Vigyan Trust Society K-1 Green Park Main, New Delhi- 110016. As per income tax rule above said rebate does not come under the competency of the DDO of the Hospital but he may avail this rebate from Income Tax Department. The detail of Income Tax calculation is as under:-

155,000/-  
100,000/-

177

59/c

70 17/c

(Ref. Audit Memo No.27 dated 28/03.2016)

**D. Excess payment of pay and allowances during extra ordinary leave period.**

During scrutiny of Service Book, PBR and other related records, Sh. Ranjit Kumar, Lab. Asstt.(ID 136920) was on extra ordinary leave for private affairs during the period 02.07.2014 to 20.08.2014 but for the EOL period, he has been paid full pay and allowances, whereas he is entitled only for HRA for the leave period. In this case, the following pay & allowances may be recovered from the official as detailed below:

Name and designation	Extra ordinary leave period	Gross salary without HRA	Recovery to be made for the EOL period
Sh. Ranjit Kumar, Lab. Asstt.	02.07.2014 to 31.07.2014	23836/-	23067/-
Sh. Ranjit Kumar, Lab. Asstt.	01.08.2014 to 20.08.2014	23836/-	15378/-
<b>Total</b>			<b>38445/-</b>

Hence, the calculated amount of Rs.38445/- may be recovered from the concerned official and deposited into Government account under relevant salary head under intimation to the audit.

(Ref. Audit Memo No.28 dated 29/03.2016 & Audit Memo No.31 Dated:31/03/2016)

**E. Excess payment of transport allowance and Hospital Patient Care Allowance.**

As per rules, Transport allowance and Hospital Patient Care Allowance are not admissible to the employees who are on leave for full calendar month. During scrutiny of PBR and other relevant records, it has been noticed that following officials were on leave for more than one month and were paid transport allowance and hospital patient care allowance resulting in excess payment of Rs.49272/- to these officials which is irregular as detailed below:

S.No.	Name of the official and designation	Period of leave	Transport allowance overpaid	Hospital patient care allowance overpaid	Total recovery to be made
1.	Sh. Ravinder, N.O.(Physically handicapped)	06.12.14 to 08.05.15	6816x4months=27264/-	2870x4=8280/-	35544/-
2.	Smt. Poonam Ranjan, S.N.	30.05.15 to 21.07.15	3408x1month=3408/-	nil	3408/-
3.	Smt. Seema Ladwal, S.N.	29.10.15 to 12.12.15	3504x1month=3504/-	nil	3504/-
4.	Sh. Guru Dev Singh, S.N.	28.07.15 to 09.09.15	3504x1month=3504/-	nil	3504/-
5.	Smt. Abha Kumari, S.N.	28.10.14 to 26.12.14	3312x1=3312	nil	3312/-
	<b>TOTAL</b>				<b>49272/-</b>

As in introduction of this report, total of Rs. 21,000 out of which Rs. 15,000 recovered by P.Bill. Bal Rs. 6,000

Total recoverability in the para now 3260 + 600 = 3860 (b)

Annexure of Re. Govt. Proclamation  
Settled  
21/15/11

Partly family  
Settled  
As in introduction

Family  
Settled

179

58/c  
70/1/69

Hence, an amount of Rs. 49272/- may be recovered from the concerned officials as detailed above and deposited into government account under intimation to the audit. If the above recovery has already been made from the officials, documentary evidence may be provided to the audit. Other similar cases may also be reviewed at your own level under intimation to the audit.

Para No. 6  
PARA 02:

Receipts  
4

(Ref. Audit Memo No. 14 Dated: 16/03/2016 & 21 dated 21/03/16)

1/18

Sub: Short deduction of TDS under section 194J amounting to Rs. 4307/-

As per section 194J of the Income Tax Act, TDS is to be deducted @ 10 % on any amount paid to any resident as fees for professional services or technical services or royalty.

During scrutiny of records of the Sardar Vallabh Bhai Patel Govt. Hospital, Patel Nagar revealed that the hospital has not deducted TDS from M/s. Vijaya Kumara Pandita and M/s. B.N.Pathak as detailed below:

BNI No. /Date	Name of firm	Amount paid	TDS due	TDS deducted	Balance recovery to be made
CB-184/12.07.14	Vijay Kumar Pandita	890/-	890/-	nil	890/-
CB-535/13.12.14	Vijay Kumar Pandita	840/-	840/-	nil	840/-
CB-536/13.12.14	B.N.Pathak	645	645/-	nil	645
CB-184/12.07.14	M/s. Renu George	815/-	815/-	nil	815/-
CB-535/13.12.14	M/s J.P.S. Tomar	1117/-	1117/-	nil	1117/-
<b>Total</b>					<b>4307/-</b>

Hence, an amount of Rs. 4307/- may be recovered from the concerned firm and deposited into government account under intimation to the audit. Other similar cases, if any, may be reviewed at your own level.

D. Kumar

Para No. 7  
PARA 03:

(Ref. Audit Memo No.20 Dated:18/03/2015)

**Sub. . Recovery of Value Added Tax amounting to Rs.18434 /-**

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

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

The instructions were also issued by the Principal Secretary (Finance) vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013.

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

Sl.No	Name of the company	Bill no & date	Total amount of the bill (Rs)	4% VAT (Rs)
01	M/s. Shivalik House keeping	774/31.03.15	268500/-	10740/-
02	M/s. Kanojia & Sons Washing & Dry cleaning	754/31.03.15	24061/-	962/-
03	M/s. Kanojia & Sons Washing & Dry cleaning	570/11.01.15	23359/-	932/-
04	M/s. Kanojia & Sons Washing & Dry cleaning	372/13.10.14	69755/-	2790/-
05	M/s. Kanojia & Sons Washing & Dry cleaning	624/10.02.15	31108/-	1244/-
06	M/s. Kanojia & Sons Washing & Dry cleaning	437/10.11.14	23975/-	959/-
07	M/s. Kanojia & Sons Washing & Dry cleaning	480/27.11.14	20184/-	807/-
	Total		460892/-	18434/-

The VAT(TDS) amounting to Rs. 18434 may be recovered from the contractor/supplier and deposit in Govt. account, and other such type of the cases may be scrutinized at hospital level and recovery be

c/68

Para. No. 8  
PARA 04:

6

~~Para. No. 19~~

19

56/c  
9/2  
10/16

(Ref. Audit Memo No.22 Dated:21/03/2016)

Sub: Recovery for Non-deduction of Tax at source from payments made to the following travel agencies for the FY 2014-15 amounting to Rs. 10464/- under Section 194 C of Income Tax Act, 1961.

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of hospital, it has been noticed that TDS has not been deducted @ 2% from the payments made to travel agents for hiring of vehicle. The calculation of TDS to be deducted for the payments made to the M/s. Alisha Tour and Travels & St. John Ambulance Bridge, Delhi for the FY 2014-15 is as under:

BILL NO	DATE	AMOUNT	Name of Agency	TDS TO BE DEDUCTED(IN RS.)
322	20.09.14	208938/-	St. John Ambulance Bridge, Delhi	4179/-
362	07.10.14	140616/-	St. John Ambulance Bridge, Delhi	2812/-
441	10.11.14	68040/-	St. John Ambulance Bridge, Delhi	1361/-
561	07.01.15	68040/-	St. John Ambulance Bridge, Delhi	1361/-
567	08.01.15	37566/-	M/s. Alisha Tour & Travels	751/-
	TOTAL	523200/-		10464/-

Hence an amount of Rs. 10464/- may be recovered from the concerned NPO and deposited into Govt. Account after due verification of records under intimation to the audit.

4.11.15 - only.

*[Signature]*

2/67

2015-16

SS/c

(65)  
C/S

(7)

Page 11

Para No. 9

Para 02: Non recovery of TDS

(Refer Audit Memo No. 6 Dated 25.10.2016)

During the test check of paid vouchers for the year 2015-16, it has been observed that the payment to the following bills are made without deduction of TDS. Therefore, an amount of Rs.8923/- as TDS, may be recovered from the concerned agency and deposited in the Govt. A/c, under intimation to audit. Similar other cases may be reviewed at the level of HOO and recoveries, if any be made, under intimation to audit.

S.No	Bill No. & Date	Particulars of the bills	Amount paid (in Rs.)	TDS due @ 2% (in Rs.)
1	CB 622/11.12.15	M/s Nitin Enterprises (printing)	10526	211
2	CB 746/1.2.16	M/s Nitin Enterprises (printing)	28350	567
3	CB 538/6.11.15	M/s GH Traders (Repair)	135000	2700
4	CB 464/16.10.15	M/s Nitin Enterprises (printing)	272263	5445
		<b>TOTAL</b>		<b>8923</b>

(B. Vijaya Lakshmi)  
AO/Internal Audit Officer  
Audit Part No. IV

C/66

SM/C  
65  
9/74

**CURRENT AUDIT REPORT**

Para No. 10  
PARA-1 (A)

2016-17

**Sub: Over payment of Transport Allowance – Recovery of Rs. 57,600/- (Audit Memo No. 9 Dated: 12.10.2017)**

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

Seen  
As covered  
Rs. 57,600/-  
B81  
made 13  
dt 17/10/17

S.No.	Name & Designation of the official/ officer	Period of leave for which TA given during the Audit Period	Transport Allowance Paid	Amount to be recovered (in Rupees)
1	Smt. N. Tamphasana Devi, Nursing Officer	01.09.2016 to 31.01.2017	3600 X 5 = 18000	18,000/- ✓
2	Smt. Neetu Rani, Nursing Officer	01.01.2017 to 31.05.2016	3600 X 5 = 18000	18,000/- ✓
3.	Smt. Jincy Joseph, Nursing Officer	01.10.2016 to 28.02.2017	3600 X 5 = 18000	18,000/- ✓
4.	Smt. Lalita Dabas, Nursing Officer	01.08.2016 to 31.08.2016	3600 X 1 = 3600	3,600 ✓
Total recovery to be made				57,600/-

Hospital Authority may recover the above amount of Rs. 57,600/- after due verification, similar types of other cases may also be reviewed under intimation to Audit.

→ **PARA - 01 (B) Para No. 10 (B)** (8)

**Sub: Recovery of Income Tax amounting to Rs. 51427/- (Audit Memo No. 15 Dated: 17.10.2017)**

During the course of scrutiny of Income Tax calculations in respect of officials working in Sardar Vallabh Bhai Patel Hospital, Patel Nagar for the year 2016-17, it was observed that rebate in Income Tax under Section 24 (b) has been allowed on the interest of borrowed capital for acquisition of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence. As per Section 23 (2), such rebate can be allowed where the house property is fully utilized throughout the year by the owner for his own residence. As per relevant rules on the subject, in the case of self occupied property

ds



Only interest on borrowed capital can be set off against income. A few of the cases are produced below:

**Ms. Manju Lata, Staff Nurse** : The official has been allowed a deduction of Rs. 200000/- on account of interest on borrowed capital and of Rs. 45681/- (to the extent deduction allowed) on account of repayment of HBA. The housing loan was taken for the property at Plot No. WZ-308, 2<sup>nd</sup> Floor (LHS), Khasra No. 258, Gali No. 8, Sadh Nagar, Village Nasirpur, Palam Colony, New Delhi -45 whereas as per service records, she has been residing at WZ-418, S-1, Gali No. 4A, Sadh Nagar, Palam Colony, New Delhi-45. So the rebate allowed to her on account of interest on HBA and repayment of HBA during the year 2016-17 was irregular since this rebate is allowed only for the self occupied property. Details of income tax to be recovered is as under:

	Income Tax calculated Hospital	Income tax to be recovered as per Audit	Difference
Gross Taxable Income (after deducting the rebate of HBA interest)	796605	996605	200000
Rebate u/s 80 C	140676	94995	45681
Less deduction under Chapter VI	78535	78535	0
Net Taxable Income	577390	823075	245685
Income Tax	40478	89615	49137
E.Cess.	1214	2688	1276
Total recovery to be made			50413

**Ms. Nengneliam Misao, Nursing Officer**: The official has been allowed a deduction of Rs. 2,00,000/- on account of interest on borrowed capital instead of Rs. 1,95,082/-. So the excess rebate allowed to her on account of interest on HBA during the year 2016-17 was irregular. Details of income tax to be recovered is as under:

	Income Tax calculated Hospital	Income tax to be recovered as per Audit	Difference
Gross Taxable Income (after deducting the rebate of HBA interest)	720561	725479	4918
Rebate u/s 80 C	128744	128744	0
Less deduction under Chapter VI (NPS + DHS)	72129	72129	0
Net Taxable Income	519690	524608	4918
Income Tax	28938	29922	984
E.Cess.	868	898	30
Total recovery to be made			1014

164

52

63

57

172

Hospital Authorities may recover the above amount of Rs. 51,427/- from the above officials after due verification and similar other cases may also be reviewed under intimation to Audit.

**PARA - 02** Para No. 11

**Sub: Non-functioning of Equipment / items in Anaesthesia Machine and OT department. ( Memo No. 11 Dated : 12/10.2017)**

Test check of the file No. F. 2(127)09-10/S.V.B.P.H./G.S. of maintenance & repair of Anesthesia Machine and OT equipments it has been observed that below mentioned equipments / machines were found non-functional. The details of such equipment are as under:

Sr. No.	Equipment/ Item	Date of Purchase	Date since non-functional	Book Value	Covered under AMC (as per T&C of Purchase)
1.	Anaesthesia Machine No. 308	23.03.2005	October, 2016.	2691143	23.03.2005 to 22.03.2015
2.	Anaesthesia Machine No. 309	23.03.2005	October, 2016	2691143	23.03.2005 to 22.03.2015

The machine was out of order since October, 2016 to till date. The equipments were used for surgery of the patients and the details of total number of cases treated / operated from August, 2015 to September, 2016 is as under:

Period	No. of patients operated from Sept, 2015 to October, 2016
August' 2015	100
September, 2015	58
October, 2015	64
November, 2015	78
December, 2015	120
January, 2016	115
February, 2016	150
March, 2016	142
April, 2016	92
May, 2016	116
June, 2016	95
July, 2016	78
August, 2016	87
September, 2016	102

*As per registration by office settled by taking as fresh in case - Under audit report 2017-18*

*kan (27/11/18)*

It has been noticed that warranty period of the above equipment were expired on 22.03.2015 and no paid warranty have been commenced either from the supplier of the equipment or from the other competent firm which is violation of the Rule 156 of GFR 2005.

2/63

57

58 62  
d/f

Agency  
free

As per Rule 156 of GFR, "depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contract are especially needed for sophisticated and costly equipment and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter."

Therefore, the above equipments valuing Rs. 53,82,286/- under Annual Maintenance Contract remained out of order w.e.f. October, 2016, however, it seems that the Hospital took no action to get the defective equipments repaired by the contracted firm or by the any other competent firm by invoking the contractual provisional relating to the Maintenance Contract.

Hospital Authority may look into the matter and take an appropriate action to get the equipment functional in the Hospital under intimation to the Audit.

PARA-03. Para No. 1) 9

Sub: Irregular payment made in LTC/TOUR Claims amounting to Rs. 27,469/- (Audit Memo No. 4 Dated : 12.10.2017)

As per Ministry of Finance OM No. 19024/1/2009-F.IV dated 16<sup>th</sup> September, 2010 in respect of LTC, the air tickets on official accounts either as official tour or LTC may be purchased directly from Airlines (at booking counters / website of Airlines) or by utilizing the services of authorized Travel agents viz. M/s Balmer Lawrie & Co., M/s Ashoka Travels and Tours and IRCTC.

Test check of record of LTC /TOUR claim of Sardar Vallabh Bhai Patel Hospital, Patel Nagar, Delhi, revealed that irregular payment have been made to the officers /officials working in the Department.

The following irregularities have been observed in the following cases:

S. No	Name & Desgn.	Destination declared	LTC paid	Air Tickets Purchased from	Remarks
1.	Mrs. Mataiwon Marina, S/N G.P. 46001	Delhi to Imphal and back to Delhi	16,030	Air tickets purchased from make my trip	Since the air tickets have been purchased from the source other than prescribed agencies, hence, claim is not in order and recovery may be effected for entire amount of LTC

RL

RL

462

50  
61  
52

470

2.	Dr. Deepika Seth, Specialist Gr. III	New Delhi to Kolkata and back to New Delhi	11,439	Private Agent namely M/s Travelport View Trip	Since the air tickets for the journey performed on Tour have been purchased from the source other than prescribed agencies, hence, claim is not in order and recovery may be effected for the air tickets amounting to Rs. 11439/-
		<b>TOTAL</b>	<b>27,469</b>		

Hospital Authorities may recover the above amount of Rs. 27,469/- and leave encashment availed, if any, from the concerned officials after due verification and other similar cases may also be reviewed under intimation to Audit.

**PARA - 04 (A) Para No. 12**

**Sub: Short /non- recovery of water charges. (Audit Memo No. 5 Dated : 12.10.2017)**

In accordance with the Government Quarter Rules and office order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27.07.2012 regarding revision of flat rates of the water charges for Delhi Govt. General Pool Accommodation that water charges should be deducted at the rate of Rs. 196/- for Type - II quarters.

During the course of audit and scrutiny of Pay Bill Register, it has been found that Smt. Padma Athankar, S/N and Smt. Sangeeta Kumari, S/N have been allotted the residential accommodation and Rs. 196/- water charges were deducted only for the month of February and March, 2017 instead from April, 2016 to March, 2017. The short recovery of water charges is as under.

Name of Official	Grade Pay	Type of Quarter allotted	Water charges rate for eligible category	Water charges not deducted from April, 2016 to Jan, 2017)
Smt. Padma Athankar, S/N	4600	II	196	1960
Smt. Sangeeta Kumari, S/N	4600	II	196	1960
<b>TOTAL</b>				<b>3920</b>

Hospital Authority may recover Rs. 3920/- after due verification under intimation to Audit.

Recovery of Rs. 3920/-  
 By Smt. PB No. 2  
 dt. 21-3-18  
 (BAJ  
 Kankar)

161

60  
149

169

10

**PARA - 04 (B) Para No. 12 (B)**

**SUB : Non Deduction of subscription of DHS @325/- per month from the salary of Dr. Rajni, Jr. Splt. (Audit Memo No. 6 Dated : 12.10.2017)**

During the scrutiny of Pay Bill Register it was observed that the hospital has not deducted the DGHS subscription in respect of Dr. Rajni, Jr. Splt. for the following period

Name of the officer	Period of non-deduction of DGHS subscription	Amount to be recovered
Dr. Rajni, Jr. Splt.	September, 2016 to November, 2016	975/-

Hospital Authority may recover the above amount of Rs. 975/- from the officer concerned after due verification and similar other cases may be reviewed under intimation to Audit.

~~PARA - 05 Para No. 13~~

**Sub: Non-adjustment of Advance Bills. (Audit Memo. 08 Dated: 12.10.2017)**

As per TAN - 04 issued by the previous Audit Team in 2015-16 it was observed that Sh. Ghanshyam, Nursing Orderly had availed Medical advance of Rs. 26578/- and Rs. 16520/- during the Financial Year 2013-14 which were not adjusted by the Hospital till the F.Y. 2015-16.

However, a Memo No. 8 dated 12.10.2017 was served to the Hospital and in compliance to the Audit Memo the hospital has replied that "the official was asked to produce bills several times verbally and also issued memos to submit the pending adjustment bills in respect of his sister Late Baby Kumari. However, the required documents are yet to be submitted by the official concerned".

The reply submitted by the Hospital is not tenable. The Hospital Authorities may take strict action to settle the above advances from the above official under intimation to Audit.

Sent by  
taking as  
Final  
in form  
20/12/16  
Audit

~~PARA-06~~

**Sub: Non-Production of Record. (Audit Memo. 17 Dated: 17.10.2017)**

Following records was not produced for scrutiny of Audit.

1. Long term / Short term Advance Register / files.
2. Medical / Tuition Fee reimbursement registers.
3. Property Registers.
4. Records of AMC/CMC of machines / equipments.
5. Abstract / Contingent Registers with adjustment.

(reflected in para correct report outstanding advances)

Sent as per reply  
by way of

17/10/18  
(Usha Bhandari)

(JASPAL SINGH)  
Inspecting Audit Officer  
Audit Party No. XIX

c/60

43  
58

C/68

11

**PART II**  
**CURRENT AUDIT REPORT**  
**(2017-18)**

**Para No.1 (Ref:-Audit Memo No. 10 Dated: 17/07/2018)**  
**Subject: Incorrect pay fixation under Revised Pay Rules, 2008 resulting overpayment of Rs. 3,96,964/-**

During the test check of Service Books of the following employees of Sardar Vallabh Bhai Patel Hospital, Delhi it is observed that excess payment was made due to wrong pay fixation at the time of 6<sup>th</sup> CPC under revised pay,2008. As per the order dated 19/03/2012 those Government employees who were due to get their annual increment between February to June 2006 may be granted one increment on 01/01/2006 in the pre-revised pay scale as a one time measure and thereafter will get the next increment in the revised pay structure on 01/07/2006.

As per the order/ Annexure-1 dated 30/08/2008, stages of revised pay in the revised pay band were specified with reference to each stage of pre-revised pay in various pre-revised pay scales. As per the fitment tables, the stage of revised pay in the pay band has been mentioned at the same stage in respect of two consecutive pre-revised stages of pay in cases of certain pre-revised scales, as mentioned below:

Fitment of existing Group D employees on upgradation to Group C.

Pre-revised scale Rs2550-55-2660-60-3200 Revised Pay Band +Garde Pay PB-1 Rs 5200-20200+ Rs 1800

Pre-revised Basic Pay	Revised Pay		
	Pay in the Pay Band	Grade Pay	Revised Basic Pay
2720	5360	1800	7160
2780	5530	1800	7330
2840	5530	1800	7330
2900	5700	1800	7500
2960	5700	1800	7500

In this connection Ministry of Finance vide office order dated 22/05/2013 has further clarified that Fitment table contained in the aforesaid OM dated 30/08/2008 is to be strictly followed for fixation of pay in the revised structure without any deviation. In cases where the stages of fixation of pay in the revised pay band as per fitment table contained in the aforesaid OM dated 30/08/2008 provides for the same revised stage in the Pay Band with reference to two consecutive stages of pre-revised pay in the corresponding pre-revised scales, then in such cases, there will be no change in the revised pay as on 01/01/2006, if the revised stage with reference to the pre-revised pay after accounting for one increment in the pre-revised scale does not undergo any change as per the fitment table. It was also clarified that no further bunching will be allowed in such cases and no re-fixation of pay will be admissible in the revised pay as on 01/01/2006.

But in many cases, pay fixation done by the hospital was done after giving benefit of bunching which is not in accordance with the instruction and clarification issued by the Government. As such overpayment was made in following few cases.

*[Handwritten signatures]*

C/59

(43)  
(47)  
C/67

**1. Sh. Ravinder Singh, Nursing Orderly(Annual Increment: February, as per 5<sup>th</sup> CPC)**

Date of Joining-14/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)

Date of 1<sup>st</sup> MACP-14/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780

Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
	6710+1900	6920+1900
14/02/11 1 <sup>st</sup> MACP		
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300

**2. Sh. Harendra Mehto, Nursing Orderly(Annual Increment: February, as per 5<sup>th</sup> CPC)**

Date of Joining-24/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)

Date of 1<sup>st</sup> MACP-24/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780

Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
	6710+1900	6920+1900
24/02/11 1 <sup>st</sup> MACP		
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300

*[Handwritten marks]*

c/s8

42  
16

c/gg

**3. Sh. Ranjit Kumar Singh, Nursing Orderly (Annual Increment: February, as per 5<sup>th</sup> CPC)**

Date of Joining-15/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)  
Date of 1<sup>st</sup> MACP-15/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780  
Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
15/02/11 1 <sup>st</sup> MACP	6710+1900	6920+1900
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300

**4. Sh. Alok Kumar Mallick, Nursing Orderly (Annual Increment: February, as per 5<sup>th</sup> CPC)**

Date of Joining-14/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)  
Date of 1<sup>st</sup> MACP-14/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780  
Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
14/02/11. 1 <sup>st</sup> MACP	6710+1900	6920+1900
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300



C/57

(40) (45)

C/55

5. Sh. Ghanshyam Kumar Jha, Nursing Orderly (Annual Increment: February, as per 5<sup>th</sup> CPC)  
 Date of Joining-24/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)  
 Date of 1<sup>st</sup> MACP-24/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780  
 Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
	6710+1900	6920+1900
24/02/11 1 <sup>st</sup> MACP		
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300

6. Sh. Pardeep Kumar Prasad, Nursing Orderly (Annual Increment: February, as per 5<sup>th</sup> CPC)  
 Date of Joining-24/02/2001 (as Nursing Orderly, 5<sup>th</sup> CPC 2550-55-2660-60-3200, 6<sup>th</sup> CPC GP 1800)  
 Date of 1<sup>st</sup> MACP-24/02/2011 (GP 1900)

Basic Pay as on 01/02/05- 2780  
 Basic Pay as on 01/02/06- 2840

	Pay admissible as per audit	Pay granted by office
Pay as on 01/01/06	5530+1800	5700+1800
01/07/06	5750+1800	5930+1800
01/07/07	5980+1800	6170+1800
01/07/08	6220+1800	6410+1800
01/07/09	6460+1800	6660+1800
01/07/10	6710+1800	6920+1800
	6710+1900	6920+1900
24/02/11 1 <sup>st</sup> MACP		
01/07/11	7240+1900	7460+1900
01/07/12	7520+1900	7740+1900
01/07/13	7810+1900	8030+1900
01/07/14	8110+1900	8330+1900
01/07/15	8410+1900	8640+1900
As per 7 <sup>th</sup> CPC	8410+1900=10310 10310x2.57= 26496.7	8640+1900=10540 10540 x 2.57= 27087.8
01/01/16	26800	27600
01/07/16	27600	28400
01/07/17	28400	29300

↓

c/56

(14)

39  
50

c/64

The pay of the above employee may be re fixed. The necessary recoveries amounting to Rs 3,96,964/- (Sh. Ravinder Rs 73603/-, Sh. Harendra Rs 64140/-, Sh. Ranjit Rs 66801/-, Sh. Alok Rs 64140/-, Sh. Ghanshyam Rs 64140/- and Sh. Pradeep Rs 64140/-) may be made (as per annexure) from the concerned after due verification of facts and figure. Similar other cases may also be reviewed.

B Bw /

13  
13

Due and Drawn Statement in / to Sh. Ravinder Singh, Nursing Officer												
PERIOD	DUE	GP	DA	HRA	TOTAL	DRAWN	GP	DA	HRA	TOTAL	DIFFERENCE	TOTAL
	BP	26-0				28-0					GP	DA
DA 0%	Jan-06	5530	1800	0	7330	5760	1800	0	0	7500	-170	0
	Feb-06	5530	1800	0	7330	5700	1800	0	0	7500	-170	0
	Mar-06	5530	1800	0	7330	5700	1800	0	0	7500	-170	0
	Apr-06	5530	1800	0	7330	5700	1800	0	0	7500	-170	0
	May-06	5530	1800	0	7330	5700	1800	0	0	7500	-170	0
	Jun-06	5530	1800	0	7330	5700	1800	0	0	7500	-170	0
DA 2%	Jul-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
	Aug-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
	Sep-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
	Oct-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
	Nov-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
	Dec-06	5730	1800	151	7701	5930	1800	155	0	7885	-180	0
DA 6%	Jan-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
	Feb-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
	Mar-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
	Apr-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
	May-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
	Jun-07	5750	1800	453	8003	5930	1800	464	0	8194	-180	0
DA 9%	Jul-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
	Aug-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
	Sep-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
	Oct-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
	Nov-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
	Dec-07	5980	1800	700	8480	6170	1800	717	0	8687	-190	0
DA 12%	Jan-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
	Feb-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
	Mar-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
	Apr-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
	May-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
	Jun-08	5980	1800	934	8714	6170	1800	956	0	8926	-190	0
DA 16%	Jul-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
	Aug-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
	Sep-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
	Oct-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
	Nov-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
	Dec-08	6220	1800	1283	9303	6410	1800	1314	0	9524	-190	0
DA 22%	Jan-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0
	Feb-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0
	Mar-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0
	Apr-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0
	May-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0
	Jun-09	6220	1800	1764	11709	6410	1800	1763	0	11987	-190	0

A  
B

2155

92  
162

DA 47%	Jul-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-54	-60	-314
	Aug-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-54	-60	-314
	Sep-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-54	-60	-314
	Oct-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-54	-60	-314
	Nov-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-54	-60	-314
DA 35%	Dec-09	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	Jan-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	Feb-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	Mar-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	Apr-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	May-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-70	-60	-330
	Jun-10	6460	1800	2230	2478	12968	6660	1800	2284	2538	13282	-200	0	-94	-63	-367
DA 45%	Jul-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-94	-63	-367
	Aug-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-94	-63	-367
	Sep-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-94	-63	-367
	Oct-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-94	-63	-367
	Nov-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-107	-63	-380
	Dec-10	6710	1800	3830	2553	14893	6920	1800	3924	2616	15260	-210	0	-107	-63	-380
DA 51%	Jan-11	6710	1800	4340	2553	15403	6920	1800	4447	2616	15783	-210	0	-107	-63	-380
	1-13 Feb	3115	836	2015	1185	7151	3213	836	2065	1215	7229	-98	0	-57	-34	-203
	14-28 Feb	3595	1018	2355	1384	8350	3707	1018	2410	1418	8553	-112	0	-57	-34	-203
	Mar-11	6710	1900	4391	2583	15584	6920	1900	4498	2646	15964	-210	0	-107	-63	-380
	Apr-11	6710	1900	4391	2583	15584	6920	1900	4498	2646	15964	-210	0	-107	-63	-380
	May-11	6710	1900	4391	2583	15584	6920	1900	4498	2646	15964	-210	0	-107	-63	-380
	Jun-11	6710	1900	4391	2583	15584	6920	1900	4498	2646	15964	-210	0	-128	-66	-414
DA 56%	Jul-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-128	-66	-414
	Aug-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-128	-66	-414
	Sep-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-128	-66	-414
	Oct-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-128	-66	-414
	Nov-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-143	-66	-429
	Dec-11	7240	1900	5301	2742	17183	7460	1900	5429	2808	17597	-220	0	-143	-66	-429
DA 65%	Jan-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-143	-66	-429
	Feb-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-143	-66	-429
	Mar-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-143	-66	-429
	Apr-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-143	-66	-429
	May-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-159	-66	-445
	Jun-12	7240	1900	5941	2742	17823	7460	1900	6084	2808	18252	-220	0	-159	-66	-445
DA 72%	Jul-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-159	-66	-445
	Aug-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-159	-66	-445
	Sep-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-159	-66	-445
	Oct-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-176	-66	-462
	Nov-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-176	-66	-462
	Dec-12	7520	1900	6782	2826	19028	7740	1900	6941	2892	19473	-220	0	-176	-66	-462
DA 80%	Jan-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462
	Feb-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462
	Mar-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462
	Apr-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462
	May-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462
	Jun-13	7520	1900	7536	2826	19782	7740	1900	7712	2892	20244	-220	0	-176	-66	-462

v  
D  
M

154

5  
C/S

DA 90 %	Jul-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
	Aug-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
	Sep-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
	Oct-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
	Nov-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
	Dec-13	7810	1900	8739	2913	21362	8030	1900	8937	2979	21846	-220	0	-198	-66	-484
DA 100%	Jan-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
	Feb-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
	Mar-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
	Apr-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
	May-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
	Jun-14	7810	1900	9710	2913	22333	8030	1900	9930	2979	22839	-220	0	-220	-66	-506
DA 107%	Jul-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
	Aug-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
	Sep-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
	Oct-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
	Nov-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
	Dec-14	8110	1900	10711	3003	23724	8330	1900	10946	3069	24245	-220	0	-235	-66	-521
DA 113 %	Jan-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
	Feb-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
	Mar-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
	Apr-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
	May-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
	Jun-15	8110	1900	11311	3003	24324	8330	1900	11560	3069	24859	-220	0	-249	-66	-535
DA 119 %	Jul-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
	Aug-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
	Sep-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
	Oct-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
	Nov-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
	Dec-15	8410	1900	12169	3093	25672	8640	1900	12543	3162	26245	-230	0	-274	-69	-573
DA 0 %	Jan-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
	Feb-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
	Mar-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
	Apr-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
	May-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
	Jun-16	26800		0	3093	28089	27600		0	3162	30762	-800	0	0	-69	-889
DA 2 %	Jul-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
	Aug-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
	Sep-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
	Oct-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
	Nov-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
	Dec-16	27600		552	3093	31245	28400		568	3162	32130	-800	0	-16	-69	-885
DA 4 %	Jan-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901
	Feb-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901
	Mar-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901
	Apr-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901
	May-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901
	Jun-17	27600		1104	3093	31797	28400		1136	3162	32698	-800	0	-32	-69	-901

P  
6

C/S

50  
2/60

P R

DA 5%	Jan-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
	Aug-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
	Sep-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
	Oct-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
	Nov-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
	Dec-17	28400	1420	6816	36636	29300	1465	7032	37797	-900	0	-45	-216	-1161
DA 7%	Jan-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
	Feb-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
	Mar-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
	Apr-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
	May-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
	Jun-18	28400	1988	6816	37204	29300	2051	7032	38383	-900	0	-63	-216	-1179
TOTAL		1658040	811872	378400	2870166	1107840	826112	387863	2943769	-68000	0	-14340	-9463	-73668

2/5/21

39

259

Due and Drawn Statement in/r/o St. Harindra Mahito, Nursing Odery										Drawn Statement in/r/o St. Harindra Mahito, Nursing Odery										Difference				
PERIOD	DUE	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL				
DA 0%																								
Jan-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
Feb-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
Mar-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
Apr-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
May-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
Jun-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	0	0	0	-170									
DA 2%																								
Jul-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
Aug-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
Sep-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
Oct-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
Nov-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
Dec-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	0	0	0	-184									
DA 6%																								
Jan-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
Feb-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
Mar-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
Apr-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
May-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
Jun-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	0	0	0	-191									
DA 9%																								
Jul-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
Aug-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
Sep-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
Oct-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
Nov-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
Dec-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	0	0	0	-207									
DA 12%																								
Jan-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
Feb-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
Mar-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
Apr-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
May-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
Jun-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-190	0	0	0	-212									
DA 16%																								
Jul-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
Aug-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
Sep-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
Oct-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
Nov-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
Dec-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-190	0	0	0	-221									
DA 22%																								
Jan-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									
Feb-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									
Mar-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									
Apr-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									
May-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									
Jun-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-190	0	0	0	-232									

Y  
A  
W

C/S

38

2/58

0/50

DA 27K	Jul-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Aug-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Sep-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Oct-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Nov-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Dec-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
DA 33K	Jan-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Feb-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Mar-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Apr-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	May-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Jun-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
DA 45K	Jul-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Aug-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Sep-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Oct-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Nov-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Dec-10	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
DA 51K	Jan-11	6710	1800	3630	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	1-23 Feb	5512	1479	3565	10956	5684	1479	3653	13167	-210	0	-107	0	-317
	24-28 Feb	1198	339	784	2921	1236	339	803	2378	-172	0	-88	0	-260
	Mar-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	Apr-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	May-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	Jun-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
DA 58K	Jul-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Aug-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Sep-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Oct-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Nov-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Dec-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 65K	Jan-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Feb-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Mar-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Apr-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	May-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Jun-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 72K	Jul-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Aug-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Sep-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Oct-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Nov-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Dec-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
DA 80 K	Jan-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Feb-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Mar-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Apr-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	May-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Jun-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379

2 P 100



37

ES/

DA 90 %	Jul-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Aug-13	7820	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Sep-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Oct-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Nov-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Dec-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
DA 100 %	Jan-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Feb-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Mar-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Apr-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	May-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Jun-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
DA 107 %	Jul-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Aug-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Sep-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Oct-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Nov-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Dec-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
DA 113 %	Jan-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Feb-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Mar-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Apr-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	May-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
	Jun-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	-455
DA 119 %	Jul-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Aug-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Sep-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Oct-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Nov-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Dec-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	-504
DA 0 %	Jan-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
	Feb-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
	Mar-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
	Apr-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
	May-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
	Jun-16	26800		0	26800	27600		0	27600	-800	0	0	0	-800
DA 2 %	Jul-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Aug-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Sep-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Oct-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Nov-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Dec-16	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
DA 4 %	Jan-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Feb-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Mar-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Apr-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	May-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816
	Jun-17	27600		552	28152	28400		568	28958	-800	0	-16	0	-816

8  
P  
W

9/49



38  
9/55

Due and Drawn Statement in r/o Sh. Akh Kumar Mallick, Mursing Odia												
PERIOD	DUE	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	DIFFERENCE	TOTAL
		2840				2840						
DA 6%	Jan-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
	Feb-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
	Mar-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
	Apr-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
	May-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
	Jun-06	5530	1800	0	7330	5700	1800	0	7500	-170	0	-170
DA 2%	Jul-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
	Aug-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
	Sep-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
	Oct-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
	Nov-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
	Dec-06	5750	1800	151	7701	5930	1800	155	7885	-180	0	-184
DA 6%	Jan-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
	Feb-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
	Mar-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
	Apr-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
	May-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
	Jun-07	5750	1800	453	8003	5930	1800	464	8194	-180	0	-191
DA 9%	Jul-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
	Aug-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
	Sep-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
	Oct-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
	Nov-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
	Dec-07	5980	1800	700	8480	6170	1800	717	8687	-190	0	-207
DA 12%	Jan-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
	Feb-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
	Mar-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
	Apr-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
	May-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
	Jun-08	5980	1800	934	8714	6170	1800	956	8926	-190	0	-212
DA 16%	Jul-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
	Aug-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
	Sep-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
	Oct-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
	Nov-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
	Dec-08	6220	1800	1283	9303	6410	1800	1314	9524	-190	0	-221
DA 22%	Jan-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232
	Feb-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232
	Mar-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232
	Apr-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232
	May-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232
	Jun-09	6220	1800	1764	9784	6410	1800	1806	10016	-190	0	-232

PA

CHT

32

2/54

DA 27%	Jul-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Aug-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Sep-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Oct-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Nov-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Dec-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
DA 35%	Jan-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Feb-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Mar-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Apr-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	May-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Jun-10	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
DA 65%	Jul-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Aug-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Sep-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Oct-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Nov-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Dec-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
DA 51%	Jan-11	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	1-12 Feb	2876	771	4340	12850	6920	1800	4447	12844	-210	0	-94	0	-304
	13-28 Feb	3834	1086	2509	5507	6920	1800	4447	12844	-210	0	-94	0	-304
	Mar-11	6710	1800	4391	7428	6920	1800	4447	12844	-210	0	-94	0	-304
	Apr-11	6710	1800	4391	7428	6920	1800	4447	12844	-210	0	-94	0	-304
	May-11	6710	1800	4391	7428	6920	1800	4447	12844	-210	0	-94	0	-304
	Jun-11	6710	1800	4391	7428	6920	1800	4447	12844	-210	0	-94	0	-304
DA 58%	Jul-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Aug-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Sep-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Oct-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Nov-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Dec-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 63%	Jan-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Feb-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Mar-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Apr-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	May-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Jun-12	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 72%	Jul-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Aug-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Sep-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Oct-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Nov-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Dec-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
DA 80 %	Jan-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Feb-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Mar-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Apr-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	May-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Jun-13	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379

DR

CP/MS

33  
9/53

DA 90 %	Jul-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Aug-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Sep-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Oct-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Nov-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Dec-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
DA 100 %	Jan-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Feb-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Mar-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Apr-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	May-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
	Jun-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	418
DA 107 %	Jul-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
	Aug-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
	Sep-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
	Oct-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
	Nov-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
	Dec-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-235	0	455
DA 113 %	Jan-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
	Feb-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
	Mar-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
	Apr-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
	May-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
	Jun-15	8110	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	469
DA 118 %	Jul-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
	Aug-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
	Sep-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
	Oct-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
	Nov-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
	Dec-15	8410	1900	12269	22579	8640	1900	12543	23083	-230	0	-274	0	504
DA 0 %	Jan-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Feb-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Mar-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Apr-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	May-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Jun-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
DA 2 %	Jul-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
	Aug-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
	Sep-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
	Oct-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
	Nov-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
	Dec-16	27600	552	28152	28400	28400	568	28968	28968	-800	0	-16	0	-816
DA 4 %	Jan-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	Feb-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	Mar-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	Apr-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	May-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	Jun-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832
	Jul-17	27600	1104	28704	28400	28400	1136	29536	29536	-800	0	-32	0	-832

22  
2

9/53

252  
32

BR  
W

DA 3 %	Jul-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Aug-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Sep-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Oct-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Nov-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Dec-17	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
DA 7 %	Jan-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Feb-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Mar-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Apr-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	May-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
	Jun-18	28400		1420		29820		29300		1465		30765		-900	0	-45	0	-945
TOTAL		165000	221857	611173	0	2091770	0	1707640	221857	628213	0	2559910	0	-49800	0	-14340	0	-41149

cmw

2/15/12  
 (3)

Date and Drawn Statement by r/o Sh. Chandrasen Kumar Jha, Nursing Officer														
DA 0%	PERIOD	DUF	BP	GP	DA	HRA	TOTAL	DRAWN	BP	GP	DA	HRA	TOTAL	DIFFERENCE
DA 0%	Jan-06		2840	1800	0	0	7330	2840	1800	0	0	0	7330	0
	Feb-06		5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Mar-06		5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Apr-06		5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	May-06		5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Jun-06		5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
DA 2%	Jul-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Aug-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Sep-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Oct-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Nov-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Dec-06		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
DA 6%	Jan-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Feb-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Mar-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Apr-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	May-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
	Jun-07		5750	1800	151	0	7701	5930	1800	155	0	0	7885	-180
DA 9%	Jul-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
	Aug-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
	Sep-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
	Oct-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
	Nov-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
	Dec-07		5980	1800	180	0	8003	5930	1800	180	0	0	8194	-191
DA 12%	Jan-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
	Feb-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
	Mar-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
	Apr-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
	May-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
	Jun-08		5980	1800	200	0	8480	6170	1800	217	0	0	8687	-207
DA 16%	Jul-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
	Aug-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
	Sep-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
	Oct-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
	Nov-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
	Dec-08		6220	1800	230	0	8714	6170	1800	232	0	0	8926	-212
DA 22%	Jan-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212
	Feb-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212
	Mar-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212
	Apr-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212
	May-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212
	Jun-09		6220	1800	230	0	9303	6410	1800	234	0	0	9524	-212

20  
 20

2/15/12

2/50  
30

2A  
A

DA 72K	Jul-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Aug-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Sep-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Oct-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Nov-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Dec-09	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
DA 59K	Jan-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Feb-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Mar-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Apr-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	May-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
	Jun-10	6460	1800	2230	10990	6660	1800	2284	10744	-200	0	-54	0	-254
DA 65K	Jul-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Aug-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Sep-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Oct-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Nov-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Dec-10	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
DA 51K	Jan-11	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	1-12 Feb	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	13-28 Feb	3830	1086	1860	771	2966	771	1905	5643	-90	0	-107	0	-317
	Mar-11	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Apr-11	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	May-11	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Jun-11	6710	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
DA 58K	Jul-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Aug-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Sep-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Oct-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Nov-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Dec-11	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 65K	Jan-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Feb-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Mar-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Apr-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	May-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Jun-12	7240	1900	5201	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 72K	Jul-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Aug-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Sep-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Oct-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Nov-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Dec-12	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
DA 80 K	Jan-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Feb-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Mar-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Apr-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	May-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Jun-13	7520	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363

C-172



C/49  
 (5)

BR  
 P  
 R

DA 90 %	Jun-13	7810	1900	8739	18449	8030	1900	8837	18867	-220	0	-198	0	-418
	Aug-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Sep-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Oct-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Nov-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
DA 100%	Dec-13	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Jan-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Feb-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Mar-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Apr-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	May-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Jun-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
DA 107%	Jul-14	7810	1900	8739	18449	8030	1900	8937	18867	-220	0	-198	0	-418
	Aug-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Sep-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Oct-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Nov-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
DA 113 %	Dec-14	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Jan-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Feb-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Mar-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Apr-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	May-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
	Jun-15	8110	1900	10711	20721	8330	1900	10946	21176	-220	0	-220	0	-440
DA 119 %	Jul-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
	Aug-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
	Sep-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
	Oct-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
	Nov-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
	Dec-15	8410	1900	11311	21321	8330	1900	11560	21790	-220	0	-249	0	-469
DA 0 %	Jan-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Feb-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Mar-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Apr-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	May-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Jun-16	26800	0	0	22579	8640	1900	12543	23083	-230	0	-274	0	-504
DA 2 %	Jul-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Aug-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Sep-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Oct-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Nov-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Dec-16	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
DA 4 %	Jan-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Feb-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Mar-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Apr-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	May-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Jun-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504
	Jul-17	27600	0	0	28152	8640	1900	12543	23083	-230	0	-274	0	-504

2/17

C/48

28

W P W

DA 5 %	Jul-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
	Aug-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
	Sep-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
	Oct-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
	Nov-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
	Dec-17	28400		1420		28820		29300		1465		30765		-900	0	45	0	-945
DA 7 %	Jan-18	28400		1420		29220		29300		1465		30765		-900	0	45	0	-945
	Feb-18	28400		1988		30388		29300		2051		31351		-900	0	-63	0	-963
	Mar-18	28400		1988		30388		29300		2051		31351		-900	0	-63	0	-963
	Apr-18	28400		1988		30388		29300		2051		31351		-900	0	-63	0	-963
	May-18	28400		1988		30388		29300		2051		31351		-900	0	-63	0	-963
	Jun-18	28400		1988		30388		29300		2051		31351		-900	0	-63	0	-963
TOTAL		1659040	221857	611873	0	2491770	0	1707840	221857	638213	0	2555910	0	-49800	0	-14340	0	-64140

CPWD

27

147

Debit and Credit Statement In 7/6 St. Predeop Kumar Prasad Nursing Odeity													
PERIOD	DUE	BP	GP	DA	HMA	TOTAL	DRAWN	BP	GP	DA	HMA	TOTAL	DIFFERENCE
DA 0K	Jan-06	2840	1800	0	0	7330	2840	5700	1800	0	0	7500	-170
	Feb-06	5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Mar-06	5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Apr-06	5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	May-06	5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
	Jun-06	5530	1800	0	0	7330	5700	1800	0	0	0	7500	-170
DA 2K	Jul-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Aug-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Sep-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Oct-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Nov-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Dec-06	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
DA 6K	Jan-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Feb-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Mar-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Apr-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	May-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
	Jun-07	5750	1800	151	0	7701	5930	1800	0	0	0	7500	-170
DA 9K	Jul-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Aug-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Sep-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Oct-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Nov-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Dec-07	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
DA 12K	Jan-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Feb-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Mar-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Apr-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	May-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
	Jun-08	5980	1800	700	0	8480	6170	1800	0	0	0	8194	-180
DA 16K	Jul-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Aug-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Sep-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Oct-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Nov-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Dec-08	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
DA 22K	Jan-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Feb-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Mar-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Apr-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	May-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190
	Jun-09	6220	1800	934	0	8714	6170	1800	0	0	0	8926	-190

DR

1229





49

RR

DA 5%	Jul-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Aug-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Sep-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Oct-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Nov-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Dec-17	28400	1420	29820	29300	1465	30765	-900	0	45					
	Jan-18	28400	1420	29820	29300	1465	30765	-900	0	45					
	Feb-18	28400	1420	29820	29300	1465	30765	-900	0	45					
	Mar-18	28400	1420	29820	29300	1465	30765	-900	0	45					
	Apr-18	28400	1420	29820	29300	1465	30765	-900	0	45					
	May-18	28400	1420	29820	29300	1465	30765	-900	0	45					
	Jun-18	28400	1420	29820	29300	1465	30765	-900	0	45					
TOTAL		1658000	221857	811873	0	249170	1707000	221857	626213	0	2555910	-49800	0	-14340	0

DA 90 %	Jul-13	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Aug-13	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Sep-13	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Oct-13	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Nov-13	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
DA 180%	Jan-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Feb-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Mar-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Apr-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	May-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Jun-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
DA 107%	Jul-14	7810	1900	8739	18449	8030	1900	8537	18867	-220	0	-198	0	-418
	Aug-14	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Sep-14	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Oct-14	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Nov-14	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
DA 113 %	Dec-14	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Jan-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Feb-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Mar-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Apr-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	May-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
	Jun-15	8110	1900	10711	20721	8330	1900	10946	19860	-220	0	-220	0	-440
DA 119 %	Jul-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Aug-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Sep-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Oct-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Nov-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
	Dec-15	8410	1900	12769	22579	8640	1900	12543	23083	-230	0	-274	0	-504
DA 0 %	Jan-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Feb-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Mar-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Apr-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	May-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
	Jun-16	26800	0	0	26800	27600	0	0	27600	-800	0	0	0	-800
DA 2 %	Jul-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
	Aug-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
	Sep-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
	Oct-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
	Nov-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
	Dec-16	27600	552	0	28152	28400	568	0	28956	-800	0	-16	0	-800
DA 4 %	Jan-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	Feb-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	Mar-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	Apr-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	May-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	Jun-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
	Jul-17	27600	552	1104	28704	28400	568	1136	29536	-800	0	-32	0	-832
				3093	31797	28400	1136	3162	32696	0	-32	0	-69	-901

EA

0/42  
 (28)

1  
 R  
 R

Due and Drawn Statement in r/o Sh. Raghav Kumar Singh, Nursing Officer												
PERIOD	DUE	GP	DA	HRA	TOTAL	DRAWN	GP	DA	HRA	TOTAL	DIFFERENCE	TOTAL
Feb-06	2840					2840						
DA 0%												
Jan-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
Feb-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
Mar-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
Apr-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
May-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
Jun-06	5530	1800	0	0	7330	5700	1800	0	0	7500	-170	-170
DA 2%												
Jul-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
Aug-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
Sep-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
Oct-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
Nov-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
Dec-06	5750	1800	151	0	7701	5930	1800	155	0	7885	-180	-180
DA 6%												
Jan-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
Feb-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
Mar-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
Apr-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
May-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
Jun-07	5750	1800	453	0	8003	5930	1800	464	0	8194	-180	-180
DA 9%												
Jul-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
Aug-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
Sep-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
Oct-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
Nov-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
Dec-07	5980	1800	700	0	8480	6170	1800	717	0	8687	-190	-190
DA 12%												
Jan-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
Feb-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
Mar-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
Apr-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
May-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
Jun-08	5980	1800	934	0	8714	6170	1800	956	0	8926	-212	-212
DA 16%												
Jul-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
Aug-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
Sep-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
Oct-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
Nov-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
Dec-08	6220	1800	1283	0	9303	6410	1800	1314	0	9524	-221	-221
DA 22%												
Jan-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232
Feb-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232
Mar-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232
Apr-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232
May-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232
Jun-09	6220	1800	1764	0	9784	6410	1800	1806	0	10016	-232	-232

0/3



14  
27

DA 75K	Jul-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Aug-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Sep-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Oct-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Nov-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
	Dec-09	6460	1800	2230	10490	6660	1800	2284	10744	-200	0	-54	0	-254
DA 55K	Jan-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Feb-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Mar-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Apr-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	May-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
	Jun-10	6460	1800	2891	11151	6660	1800	2961	11421	-200	0	-70	0	-270
DA 65K	Jul-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Aug-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Sep-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Oct-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Nov-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
	Dec-10	6710	1800	3830	12340	6920	1800	3924	12644	-210	0	-94	0	-304
DA 51K	Jan-11	6710	1800	4340	12850	6920	1800	4447	13167	-210	0	-107	0	-317
	1-31 Feb	3355	900	2170	6425	3460	900	2224	6584	-105	0	-54	0	-159
	15-28 Feb	3355	900	2196	6501	3460	900	2249	6659	-105	0	-53	0	-158
	Mar-11	6710	1800	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	Apr-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	May-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
	Jun-11	6710	1900	4391	13001	6920	1900	4498	13318	-210	0	-107	0	-317
DA 55K	Jul-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Aug-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Sep-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Oct-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Nov-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
	Dec-11	7240	1900	5301	14441	7460	1900	5429	14789	-220	0	-128	0	-348
DA 65K	Jan-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Feb-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Mar-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Apr-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	May-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
	Jun-12	7240	1900	5941	15081	7460	1900	6084	15444	-220	0	-143	0	-363
DA 75K	Jul-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Aug-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Sep-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Oct-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Nov-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
	Dec-12	7520	1900	6782	16202	7740	1900	6941	16581	-220	0	-159	0	-379
DA 80K	Jan-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396
	Feb-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396
	Mar-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396
	Apr-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396
	May-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396
	Jun-13	7520	1900	7536	16956	7740	1900	7712	17352	-220	0	-176	0	-396

1  
2  
3

0/133

20

2/40

PA

DA 5 %	Jul-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
	Aug-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
	Sep-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
	Oct-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
	Nov-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
	Dec-17	28400		1420	6816	36636		29300		1465	7032	37797		-900	0	-45	-216	-1161
DA 7 %	Jan-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
	Feb-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
	Mar-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
	Apr-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
	May-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
	Jun-18	28400		1988	8816	37204		29300		2051	7032	38383		-900	0	-63	-216	-1179
TOTAL		1658000		611870	84885	2576645	0	1707840		6382110	87546	2643446	0	-49800	0	-14340	-2661	-68801

2/192

22  
79  
12  
e/39

Para No.2

(Ref:-Audit Memo No. 13 Dated: 18/07/2018)

Sub: Grant of increment during Long Leave resulting an overpayment of Rs. 13,224/-.

During the test check of record and information provided to audit, it came into notice that Dr. Nidhi Mathur, was sanctioned Child Care Leave for the period w.e.f 17/10/16 to 26/03/18. Further scrutiny of PBR/ Service Book following shortcomings was observed.

1. As per service Book, PIC was issued vide No.3/305/SVBPH/Estt/PF/2017-18/3372-76 dt 11/05/18, granting annual increment w.e.f 01/07/17 with monetary benefits effective w.e.f 27/03/18. But scrutiny of PBR revealed that salary of Dr. Nidhi Mathur was released after giving benefit of annual increment w.e.f 01/07/17, resulting in overpayment of Rs 13224/- as per statement attached.

As such overpayment made to the official may got recovered after due verification of facts and figure and deposited into Govt. Accounts under intimation to audit.

2. As per HRA Rules:- HRA is admissible during leave of all kinds including study leave, Child Care Leave and also during vacation, at the rate admissible before proceeding on leave, for the first 180 days of combined period of leave/vacation/holidays. Beyond this period, allowance can be claimed by furnishing prescribed certificates as per Para. 6(a)(i) O.M. No. 2 (37)-E.II(B)/84 dt. 27.11.1965 and further clarified vide O.M. No. 2(9)/2012.E.II(B) dated 27.08.12, that HRA shall be subject to furnishing of the certificate prescribed in Para 8 (d) which was not made available to audit during the course of audit. HOO is therefore requested to confirm admissibility of HRA drawn during long leave period after due verification under intimation to audit

2/31

8/5/1

Due and Drawn Statement In/r/o Dr. Nidhi Mathur,																			
PERIOD	DUE					DRAWN					DIFFERENCE								
	BP	GP	DA	HRA	NPA	TOTAL	BP	GP	DA	HRA	NPA	TOTAL	BP	GP	DA	HRA	NPA	TOTAL	
Dec-06																			
DA 5%																			
Jul-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Aug-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Sep-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Oct-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Nov-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Dec-17	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Jan-18	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Feb-18	137500			33000	27500	204875	138500		6925	33240	27700	208365							
Mar-18	115323			33000	27500	174139	138500		8131	27879	23232	175403							
Apr-18																			
May-18																			
Jun-18																			
TOTAL	1115323	0	68573	291678	243065	1810639	1221651	0	69071	299799	244832	1831863	0	0	-8838	-496	-2121	-1787	-1322

RD  
103

c/50

c/29

17

12

c/37

(b)

13 12

Para No. 3 (Ref:-Audit Memo No. 7 Dated: 13/07/2018)

Sub:-Non-deduction of TDS amounting Rs 12,482 / -

On test check of bills of the Contractor/Service Provider of SardarVallabh Bhai Patel Hospital, Patel Nagar New Delhi It has been observed that department has made payment amounting Rs.6,24,068/- to the following Contractor/Service Provider, but no TDS has been deducted from the bills as per rule 194 C of income tax , as details given below;--

Bill No.	Date	Name of Contractor/Service Provider	Brief details of work	Payment made to Supplier	TDS deducted by Department	AS per audit, TDS (i.e.2% on supply ) to be deducted
698	29.03.18	A.K.Sales Corp.	A.M.C. of Equipments	51,932,	00	1039
699	29.03.18	Hospimedica International Ltd.	—do—	94,846	00	1897
631	12.03.18	Shivalik House Keeping Service	Sanitation and Housekeeping Work,	4,77,290	00	9,546
		<b>Total</b>		<b>6,24,068</b>	<b>00</b>	<b>12,482</b>

Necessary action should be taken to recover amount of Rs. 12,482/- from the concerned supplier after due verification of facts and figure and under intimation to audit.

ds

br

Para No. 4 (Ref:-Audit Memo No.5 Dated : 11-07-2018).

(18)  
(11)

C/36

Subject: Overpayment of Rs.372/- on account of incorrect LTC Claim.

Scrutiny of Bill No. 423 dated 13.11.17 reveals that Smt. AlkaKhurana, Statistical Assistant had applied for LTC for the Block Year 2014-17 for the journey from Delhi to Goa and back with her family. Her case was not settled by previous Department i.e. Directorate of Social Welfare, Govt. of Delhi assigning the reason that as per OM No. F.20/10/2016-AC/104-28 dated 25.02.16, the Air tickets not booked through the authorized agents/airlines.

On the request of Smt. AlkaKhurana, S.A. her case was reconsidered by the SardarVallabh Bhai Patel Hospital and accorded approval in the light of the clarification of the same issued by DOPT on 21.08.17 vide OM No. 31011/5/2014-Estt(A-IV), wherein it is clarified that " in case of non entitled Government servants travelling by Air on LTC and claiming entitled rail fare, the condition of booking the air tickets through authorized travel agent may not be insisted upon". The Department has allowed Air Fare to the official because the Air fare is less than the rail fare of AC-II Class and made payment amounting Rs. 23,844/- . The following discrepancies has been noticed:-

1. As per DOPT OM no. 31011/3/2016-Estt(A.IV) dated 17.04.17 , the flexi fare (dynamic fare) component shall not be admissible in cases where a non-entitled Government Servant travel by air and claims reimbursement for the entitled class of Rajdhani/Shatabdi/Duronto trains. Scrutiny of LTC claim of official revealed that Dynamic fare was taken into account while restricting the LTC claims from the rails far which resulting an overpayment of Rs. 372/- As details given below:-

Details of Journey	No. of Person avails LTC	Actual Fare Paid i.e. Air Fare	Rail Fare As per Department (In. Rs.)	Rail Fare as per Audit ( In Rs.)	Overpayment (In. Rs)
Delhi to Goa	1 + 2 (Self + 2 Family member)	Rs. 3,959 X 03 = 11877	Base fare =3086 Res. Charge = 50 Superfast Charge = 45 Goods Service Fare = 237 Catering Charge = 490 Dynamic Fare = 1543 Total = 5,455	Base fare =3086 Res. Charge = 50 Superfast Charge = 45 Goods Service Fare = 237 Catering Charge = 490 Dynamic Fare = 000 Total = 3,912 Rs. 3,912 X 03 = Rs. 11,736/-	141
Goa to Delhi	1 + 2 (Self + 2 Family member)	Rs. 3,989 X 03 = 11967	Base fare =3086 Res. Charge = 50 Superfast Charge = 45 Goods Service Fare = 237 Catering Charge = 490 Dynamic Fare = 1543 Total = 5,455	Base fare =3086 Res. Charge = 50 Superfast Charge = 45 Goods Service Fare = 237 Catering Charge = 490 Dynamic Fare = 000 Total = 3,912 Rs. 3,912 X 03 = Rs. 11,736/-	231
Total		Rs. 23,844		Rs. 23,472	372

Self  
15/11/17

2. Further , Smt. AlkaKhurana, S.A. has performed journey on LTC from Delhi to Goa and back on during 14.08.16 to 18.08.16, but the Department has not obtained the rail fare applicable on the date of journey. The LTC claims of the official was restricted on the basis of rail fare applicable on the date 08.10.2017 instead of rail fare on 14-08-16 which is not in order.

Thus, overpayment of Rs. 372/- may be got recovered from the official after reviewing the LTC claim as pointed out at (2) above under intimation to audit.

2

C/27

(15) (10)

C/35

Partly settled

Amounting to Rs. 26,578/-

Para No. 5 (Ref:-Audit Memo No. 08 Dated:13/07/2018)

Subject: - Non-adjustment of advances of amount Rs. 54,988/-

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the drawal of advance. During the test/check of the audit, it is observed that the following advances were issued for various purposes however the same have not been adjusted/recovered within the time limit as prescribed in R & P Rule 162. The detail of advance which have not yet adjustment are as under :-

S No.	Name of official / agency	Purpose for which advance granted	Bill No. & Date of issue of advance		Amount (In Rs.)
			Bill No.	Date	
1	Sh. Ghanshyam, N.O.	Medical Advance (Para No. 5, of 2016-17)	--	2013-14	26,578
			--	2013-14	16,520
2	----	Delhi Pollution Central Committee	267	27.08.14	9,500
3	----	Delhi Pollution Central Committee	307	11.09.14	500
4	----	Delhi Pollution Central Committee	308	11.09.14	100
5	----	Delhi Pollution Central Committee	393	17.11.14	100
6	----	Account Verification Certificate Diploma	453	29.10.16	600
7	----	For Digital Signature	267	17.08.17	1,090
<b>TOTAL</b>					<b>54,988</b>

Further the Advances register is not being maintained by the Sardar Vallabh Bhai Patel Hospital, Patel Nagar New Delhi.

Necessary steps should be taken to recover/adjust the above advances at the earliest after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level

✓

for Rs. 26,578/- + 16,520/- = Rs. 43,098/-

Handwritten signature

(18)

(9)

e/34

Para No. 6 (Ref:- Audit Memo No.11, 16 & 17 Dated: 17/07/2018)

**Sub :- Discrepancies In Stock**

**1. Non functioning of Equipment.**

During the test check of records, it came into notice that two number of equipments have non-functional since October, 2016 as detailed below:-

S.No.	Equipment	Date of Purchase	Book Value (In Rs.)	Date since non-functional
1	Anesthesia, Machine No. 308	23.03.2005	26,91,143	Oct. 2016
2	Anesthesia, Machine No. 309	23.03.2005	26,91,143	Oct. 2016

Above mentioned equipments lying non functional since a long period i.e. October 2016 which was also pointed out in previous audit report (2016-17, para no. 03). As per the information given by Hospital Authorities these machines declared unserviceable by Condemnation Committee of the hospital & is under process for obtaining concurrence of Finance Department of Govt. of NCT of Delhi.

Since the equipments are lying non functional since more than two years. Hospital Authorities may take necessary action at the earliest to settle the issue.

**2. Huge stock items lying idle/unused for more than two years**

Scrutiny of stock register of Consumable Implant Book of Major O.T. (Ortho) of Sardar Vallabh Bhai Patel Hospital, Patel Nagar New Delhi reveals that the following items are lying unused in the stock for more than two year:-

S No.	Name of Equipment / Medicine	Quantity	Period since item not in used
1.	Drill Bit (Extra long) + small	14	06-11-15
2.	Guide Wire	71	09-12-15
3.	K-Nail	164	01-04-09
4.	DCS Barral Plate	22	11-01-12
5.	DHS Plate	57	09-03-13
6.	LDC, CP (Narrow 4.5 mm)	78	22-04-15
7.	LDC, CP (Broad 4.5 mm)	55	24-04-15
8.	Re- Construction Plate (3.5 mm)	10	27-03-15
9.	DHS + DCS (AG Screw )	119	26-04-13
10.	Cortical Screw (4.5 mm)	780	06-11-15
11.	Canulated cancellous Screw (4 mm)	26	03-02-16
12.	Canulated Cancellous (7 mm)	32	06-12-13
13.	Cancellous Screw (FT 4 mm)	143	25-09-13
14.	Cancellous Screw (6.5 mm)	91	01-04-16



8

133

133

15.	Washer	20	21-10-15
16.	Austin & Thomson Moore Prosthesis	44	12-11-15
17.	Tubular Rods	06	07-06-13
18.	Schanz pin	19	07-06-13
19.	Double pin Clamp	03	07-06-13
20.	Single pin Clamp	13	07-06-13
21.	Gigli Saw Wire	11	01-04-09
22.	T-Butterus Plate	02	13-11-13
23.	L-Butterus Plate	03	24-12-14
24.	BI-Modular Hip Stem	42	03-07-13
25.	BI-Polar XL Head Internal Head C.N NECR	44	20-02-15
26.	Rush Nail	18	02-07-11
27.	Y Plate	16	11-10-13
28.	Universal Electro-Surgical cautery pads safety	10	09-04-11
29.	Cartridge Ex surgical Cliper	10	09-04-11
30.	ARC Re-Construction Plate	16	09-04-11
31.	11/Izarrov Half (1/2) Ring	95	09-04-11
32.	5/8 Ring	32	09-04-11
33.	Italian Arch	40	09-04-11
34.	Omega Ring	26	09-04-11
35.	Threaded Rods	59	14-11-12
36.	Slotted Threaded Rods	40	09-04-11
37.	Telescopic Rods	30	09-04-11
38.	Graduated Telescopic Rods	30	09-04-11
39.	Male Post	373	18-11-11
40.	Female Post	380	09-04-11
41.	Male Hinge	50	09-04-11
42.	Female Hinge	50	09-04-11
43.	Short Connecting Plate	60	09-04-11
44.	Short Connecting Plate'C Threaded End	23	14-11-12
45.	Twisted Plate	50	09-04-11
46.	Threaded Sockers	60	09-04-11
47.	Wrencho Cube (Wire Fixation Bolt)	296	14-11-12
48.	Ring Fixation Bolt	184	16-05-12
49.	Nuts	313	14-11-12
50.	Slotted Washer	129	14-11-12
51.	Conical Washer	100	09-14-11

The above stock items are occupying the valuable space of this hospital and also reducing the its utility with the passage of time.

Necessary steps should be taken for proper utilization of the above stock items.

*[Handwritten signature]*

C/24

4/52

7

12

**3. Accumulation of unserviceable stores amounting to Rs. 81,500/-**

During the test Audit Of Unserviceable store of sardar vallabh Bhai Patel Hospital for the period of 2017-18, it has been observed that unserviceable items having book value Rs. 81,500/- are lying in the store of the Hospital and since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authority is requested to condemn these items as per the prescribed procedure at the earliest.

Necessary steps should be taken to dispose off of these unserviceable stores.

*k w*

15 (u)

6 1P

d/s

Para No. 7 (Ref:-Audit Memo No. 2 Dated: - 10/07/2018)

Subject: Irregularities in expenditure.

During the test check of reconciliation statement of SardarVallabh Bhai Patel Hospital, Patel Nagar New Delhi, it is noticed that excess expenditure were not being regularized as per provisions contained in General Financial Rules, 2017.

1. Excess expenditure under Medical Head

As per Rule 61 of GFR 2017, THE Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Reappropriation / Supplementary Demands for Grants. It was observed that Under the following head, excess expenditure against sanctioned budget was allowed. The details are given below:-

2017-18						
Major Head	Head of Account	Budget	Expdtr. Upto Feb 18	Expdtr. booked in Mar 18	Total Expdtr.	Excess
2210.01.1 10.30. 00.06-	Medical Treatment	25,00,000	25,43,899	32,539	2576438	76,438 (3.05%)

As per Rule 64(1) of GFR 2017 stipulates that additional Allotment for excess expenditure shall be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority shall obtain additional allotment before incurring the excess expenditure. Further, Rule 64(2) also stipulates that a Disbursing Officer may not, on his own authority, authorize any payment in excess of the funds placed at his disposal. However, in the above mentioned cases, the same was not done.

From the above it is clear that the Department was already out of budget upto Feb 2018, but still more bills were raised during Mar 2018 resulting in excess expenditure of Rs. 76,438/- over the budget allotted which needs regularization from the Finance (Budget) under intimation to audit.

USHA PURWAHA  
I.A.O., Audit Party No.VIII

Handwritten signature/initials

c/22

10

c/30

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

Para No. 01 (Ref. Memo No. 06,21 dated 24.10.19,01.11.2019)

**Sub: - Recovery of Rs. 138127 on account of overpayment of Child Care Leave**

As per Para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

During scrutiny of service books of Sardar Vallabh Bhai Patel Hospital, it has been observed that the following officials have availed more than 365 days leave as on date for the period of 2018-2019. As per the above notification the official is entitled to 80% salary after he/she has availed more than 365 days child care leave as on 11.12.2018 i.e. the date of notification. Details of child care leave availed by the official in excess of 365 days and balance available is as under:

**(1) Dr. Samita Malik (Specialist)**

Period of CCL	Total No. of Days	Balance	Leave availed in excess of 365
Balance Child Care Leave as on 10.12.18		237	
02.07.19 to 31.07.19	30	207	158
16.09.19 to 07.10.19	22	185	180

Period of leave in excess of 365 days	Total No. of Days	Monthly Salary (Basic pay+ DA+NPA)	100% Salary for CCL period up to 365 days	Salary to be paid as per notification (80%)	Recovery to be made
1.	2.	3.	4.	5.	6.
02.07.19 to 31.07.19	30	151400+21802+30280 =203482	196918 (amount mentioned at Col. No. 3/ no. of days of month*excess CCL availed)	157534	39384
16.09.19 to 07.10.19	22	151400+21802+30280 =203482	149220	119376	29844
				<b>Total</b>	<b>69228</b>

A

*Dr. Harsh Wadhvani  
Panj. no. 7*

9/21

(2) Dr. Rekha (SMO)

Period of CCL	Total No. of Days	Balance	Leave availed in excess of 365
Balance Child Care Leave as on 10.12.18		123	
10.01.19 to 29.03.19	79	44	321

9 C/29  
[Handwritten signature]  
Page No. 7

Period of leave in excess of 365 days	Total No. of Days	Monthly (Basic DA+NPA)	Salary pay+	100% Salary for period up to 365 days	Salary to be paid as per notification (80%)	Recovery to be made
1.	2.	3.		4. (3/no. of days of month*excess CCL availed)	5.	6.
10.01.19 to 31.01.19	22	99500+10746+19990 =130236		92426	73941	18485
01.02.19 to 28.02.19	28	99500+10746+19990 =130236		130236	104189	26047
01.03.19 to 29.03.19	29	99500+10746+19990 =130236		121834	97467	24367
					<b>Total</b>	<b>68899</b>

The above overpayment of Rs 138127 (69228+68899) 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.

Para No. 02 (Ref. Memo No. 09 dated 25.10.19)

Sub: - Non-settlement of Advances

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4). The Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government seryant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies). The PAO-XIV issued a statement of non-settled advances amounting to Rs. 234962/- to the DDO, Sardar Vallabh Bhai Patel Hospital vide letter number F.1(3)/PAO-14/AC Bills/2019-20/1275 dated 24.10.19. Some of the advances are lying pending since 2014-15. The contingent bill wise details of these advances are as follow:-

Taken as  
Facts  
Dr.

JB

C/20

S.No.	Bill No.	Month	Amount (in Rs.)
1.	267	Sept 14	9500
2.	307	Sept 14	500
3.	308	Sept 14	100
4.	393	Oct 14	100
5.	14	Aug 15	14084
6.	453	Nov 16	600
7.	267	Oct 17	1090
8.	574	Feb 18	50000
9.	590	Mar 18	3600
10.	235	Jul 18	50000
11.	244	Jul 18	2694
12.	384	Sep 18	2694
13.	408	Oct 18	50000
14.	318	Jul 19	50000
	<b>Total</b>		<b>234962</b>

as per  
 Harsh Wadhwa  
 P.No. 7

C/28

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

**Para No. 03 (Ref. Memo No. 10 dated 25.10.19)**  
**Sub: - Stock of waste fixer**

During the test check of records of Sardar Vallabh Bhai Patel Hospital, Delhi it was observed that there is a stock of Hypo, waste fixer of 585 litre in X-ray Deptt as on 31.03.19. (Page number 283 of the stock register of X-ray deptt.). This stock of waste fixer may have increased during 2019-20 because there is no lifting of waste fixer till the date of audit. Last time waste fixer was lifted from this hospital on 27.10.17. The waste fixer is required to recycle/ utilized by the approved firms of DPCC, therefore DPCC issued guidelines in this respect from time to time and gives directions to Hospitals/Health Centers under GNCT of Delhi. DPCC vide circular no. F. No. DPCC/BMW/2017-18/8332-35 dated 10.07.2018 authorized m/s V.K. Plastic Enterprises, 96/6, Arya Nagar Ind. Area, Loni Ghaziabad under Hazardous waste Rule 2016 for recycling/ utilization of X-ray fixer solution. This may be lifted at the earliest for recycle/ utilized under intimation to audit.

Harsh Wadhwa  
 P.No. 7

**Para No. 04 (Ref. Memo No. 04 dated 24.10.19)**  
**Sub: - Overpayment of Transport Allowance amounting to Rs. 3852/-**

As per Govt. of India, M/O Finance Department of Expenditure no. 21(1)/97, E II(B), dated 03.10.1997 the transport allowance is granted to Govt. Employees wef 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

During scrutiny of record it has been observed that Smt. Sarita (Nursing Officer) was on commuted leave wef 27.02.19 to 29.04.19. Hence as per TA rules she was not entitled for the transport allowance for the month of March 2019 but scrutiny of PBR shows that the Hospital has paid transport allowance amounting to Rs. 3852 to her for the month of March 2019 which may be got recovered from her after due verification of facts and figures under intimation to audit with the review of similar types of other cases.

Harsh Wadhwa  
 P.No. 7  
 Received in Bill No  
 566 dt 20.11.19 at  
 Sr. No 87 Amount  
 Rs. 4032/-

JB

c/119

15

7

d/27

**Para No. 05 (Ref. Memo No. 21 dated 01.11.19)**  
**Sub: - Discrepancies in LTC Bills**

As per OM No20/10/2016-AC/104-28 dated 25.02.2016, Issued by Finance (Accounts) Department Govt. of Delhi. Entitled category officers are allowed to travel by any airlines, i.e. either by Air India or by private airlines of their choice on tours and LTC, provided the fare of air ticket does not exceed that of Air India on the date of journey. 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. Officers not entitled to travel by air may travel by any airlines, however, reimbursement in such cases shall be restricted to the fare of their entitled class of train or actual expense, whichever is less.

During test check of LTC claim in respect of the employees, following discrepancies were observed:-

Sl. No	Name & Designation (Sh./Ms.)	Block Year	LTC Availed (to & fro)	No of fares	Level/G P	Remarks
1.	Badri Dutt Panth, Dresser	2018-21	Delhi to Sri Nagar	05	Level-4	The official availed LTC All India for the block year 2018-21 by private airlines, i.e. Spicejet. The printout of rate chart of air fare of air India on that date of booking of ticket of private air line was not found.
2.	Lalita Dabas, Nursing Officer	2014-17	New Delhi to Nathula Pass(North East)	03	Level 7	The official availed LTC All India for the block year 2018-21 by private airlines, i.e. Spicejet. The printout of rate chart of air fare of air India on that date of booking of ticket of private air line was not found.

The DDO is hereby directed to review the cases in the light of order mentioned above and take the necessary action accordingly under Intimation to Audit.

Other similar type of cases if any, may also be got reviewed at own.

16

**Para No. 06 (Ref. Memo No. 12 dated 30.10.19)**  
**Sub: - Pay Fixation of Sh. Raj Masih, Radiographer**

During the test check of Service Books of the officials/officers working in SVBPH, the following discrepancies were observed in respect of the service book of Sh. Raj Masih, Radiographer :-

1. As per service book, Sh. Raj Masih initially appointed as Radiographer in the scale of pay as 1350-30-1440-40-1800 wef 19.02.1994.
2. As per V<sup>th</sup> pay commission his pay was fixed in the scale of 4000-100-6000 and as per VI<sup>th</sup> pay commission his pay fixed in the grade pay of Rs. 2400/-

J2

c/18

6

126

3. His pay is re-fixed twice on 01.01.1996, initially fixed in the pay scale of Rs. 4500-125-7000 and then fixed in 5000-150-8000
4. As per service book it has been observed that, his pay has been refixed in the scale of 5500-175-9000 wef 19.02.2006.
5. Order regarding fixation of pay as per 6<sup>th</sup> pay commission not found in service book, however a table of fixing his pay from 01.07.08 has been placed in grade pay of Rs. 4800 whereas the official was drawing the pay in the pay band of Rs. 5500-175-9000 are placed in the Grade pay of Rs. 4200/4600 as per 6<sup>th</sup> CPC.

The documents produced to audit do not reveal whether the official was appointed as Sr. Radiographer from the initial date of appointment or not. The pay fixation case of Sh. Raj Masih, Radiographer be re-examined under intimation to audit and order regarding entries of pay fixation made in the service book of the official be pasted in the service book.



(Reema Sakhuja)  
IAO, Party No. III



C/17

C/25

Page - 17

**PART-III TEST AUDIT NOTES**

**TAN 01 ( Ref. Audit Memo No. 07 dated 25.10.2019)**

**Sub :- Non availability of Essential medicines**

During the course of audit it was observed that the following medicines/drugs were out of stock during 2018-19. The hospital authorities should adhere to the guidelines of DHS and should keep a buffer stock of these essential medicines to avoid local purchases of these medicines.

S.No.	Name of the medicine	Page No.	Period of Nil Stock
1.	Tab. Aspirin 75mg	21	01.04.18 to 31.03.19
2.	Tab. Atorvastatin 10mg	23	01.04.18 to 31.03.19
3.	O/T Bethamethasone	31	01.04.18 to 31.03.19
4.	Sup Diphenhydromine	66	01.04.18 to 31.03.19
5.	Tab Frusemide	101	01.04.18 to 31.03.19
6.	O/T Clobetasol	112	01.04.18 to 31.03.19
7.	Tab. Metzonidazole 400mg	157	01.04.18 to 31.03.19
8.	Tab Acetuzolamide	174	01.04.18 to 31.03.19
9.	Tbrumicin Eye Drop	233	01.04.18 to 31.03.19

Further the physical verification of medicine stock as per Rule 192 of GFR 2005 is not produced to audit. Care may be taken in future to keep the sufficient stock of medicines/drugs in the hospital to avoid any suffering of patients. Physical verification of stock may also be got done at the earliest under intimation to audit.

**TAN 02 (Ref memo number 8, 16 dated 25.10.2019, 30.10.19)**

**Subject: - Excess indent of articles.**

During the test check of OPD consumable general and medical Stock register of Sardar Vallabh Bhai Patel Hospital Delhi, it has been observed that some of the articles were procured without assessing the actual requirement. Few of the instances are as under:-

1. 29 Tube lights were procured vide indent number 3423 dated 12.04.2018, the balance of these Tube light in stock as on 03.07.2018 is 12 (P/No. 217 of the stock register). Still 43% quantity of stock procured is lying in stock after a lapse of more than one.
2. 3 Kg Vim Powder were procured vide indent number 3428 dated 04.07.2018. Only 1 Kg Vim Power issued out of 3 Kgs still 2 Kg Vim Powder are lying in stock after a lapse of one year. (P/N 234)
3. 08 Phenyle canes (5 litre ) were procured on 13.2.19 vide indent number 3442 and nil Phenyle ( 5 litre cane) were issued and all the phenyl (5 litre cane) lying unused in the store after lapse of more than six months (P/No. 237)

9

- 5/16  
4  
1/24
4. 400 dozen Bandages 2" were procured vide indent no.3024 on dated 17.09.2018. Out of 400 dozen Bandage, 20 dozen Bandages 2" were issued on dated 30.09.2018. Hence there would have been a balance of 380 dozen Bandages in the stock register whereas the stock register shows 20 dozen Bandages 2. (P/No. 251).



**B. Excess indenting of foldable and non foldable IOL lenses in OT**

On scrutiny of the stock register of the major IOL book (foldable lens of different sizes) maintained by the Sardar Vallabh Bhai Patel Hospital Patel Nagar Delhi, it is observed that prior of August 2019, the lenses of different sizes (18 to 22) are maintained at different pages of the stock register and consumption of these foldable lenses for the period 01.04.2017 to 31.08.2019 is nil. But on 14.09.2018 hospital OT indented 210 foldable lenses (18' to 22') vide indent no 1071/18. The total consumption/usage of these lenses within a time span of 10 months i.e. up to 23.07.19 was only 76 lens leaving a balance of 134 foldable lens. Again without assessing the requirement of the consumption of the lenses, hospital OT again indented 179 foldable lenses on 29.07.2019 vide indent no. 1140/19 which makes a total of 313 nos. of foldable lenses in the stock. During the last 3 months only 18 lenses are consumed leaving a balance of 295 lens.

Similarly, same practice was followed for Non-foldable lenses (size of 18 to 21), hospital OT indented for 36 foldable lens (18 to 21) vide indent no 1070/18 on 14.09.18 and even after lapse of more than 9 months no foldable IOL lens was consumed having a balance of the foldable lens of 36 in the stock and again without assessing the requirement of the consumption of the lenses, hospital OT again indent for 30 foldable lenses on dated 29.07.2019 vide indent no. 1140/19 which results to total 66 non foldable IOL lenses in the stock and no nonfoldable IOL lens is consumed till date.

As sufficient number of lens were lying in the stock, there was no need of lenses to be indented on 29.07.19. which resulted in excess purchase of lenses by the hospital thus blockage of govt. money. Further the physical verification of medicine stock as per Rule 192 of GFR 2005 is not produced to audit.

Care may be taken in future to avoid the excess purchasing than the actual requirement.

c/15

3

e/23

**TAN 03 (Ref. Memo No. 13 dated 30.10.19)**

**Sub : Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Sardar Vallabh Bhai Patel Hospital, Patel Nagar, Delhi for the financial year 2018-19 following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Hospital authority may take necessary step to remove the above discrepancies under intimation to Audit.

**TAN 04 (Ref. Memo No. 18 dated 31.10.19)**

**Sub:-Verification and communication of qualifying service after 18 years of service or 5 years before retirement**

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

S. NO	NAME OF THE OFFICER/OFFICIAL (Sh./Ms/ Mrs.)	DESIGNATION	DOB	DOJ	DOR
1	Usha Kapoor	Sr. Nursing Officer	14.09.1962	03.01.1987	30.09.2022
2	Kiran Pahuja	Sr. Nursing Officer	30.07.1962	14.06.1985	31.07.2022
3	R.N. Baitha	Jr. Assistant	30.03.1961	27.05.1991	31.03.2021
4	R.S. Yadav	Statistical Officer	19.07.1960	15.10.1981	31.07.2020

2. Mandatory forms like family details, nomination have not been found in the service book of the following employees

- (i) Neelam (staff Nurse)                      (ii) Sarita (Staff Nurse)                      (iii) Dr. Charu

3. The entries made on the first page of the service book have not been verified in respect of Jitender Kumar (Pharmacist) and Neelam (Staff Nurse) by the HOO.

Necessary steps may be taken to verify the service of above officials from PAO and attach the mandatory forms in the service book under intimation to Audit.

114

(2)

1/22

TAN 05 (Ref. Memo No. 17 dated 31.10.19)

Sub :- Accumulation of Condemned stores amounting to Rs. 20,20,728/-

During the test Audit of SVBPH, it was observed that the various items are lying unserviceable in the hospital and even the condemned committee of the hospital declared these items as condemned but not dispose-off till date. The details of these condemned items are as follow :-

S.No.	File No.	Date on which the items are declared condemned by the committee	Total value of the items	Department
1.	F6(165)/2015/SVBPH/condemnation of Instrument/equipment/2016-17 Part- I	06.01.17	285450	Radiology
			373928	OPD
			27908	Gyne Minor OT
			35529	Surgery+Ortho Minor OT
			46304	Eye+ENT Minor OT
	Total		769119	
2.	F6(165)/2015/SVBPH/condemnation of Instrument/equipment/2016-17 Part- I	29.03.17	273564	Ward
			443853	Emergency ward
			198600	Emergency ward
			916017	
	Total		335592	
3.	F2(102)/SVBPH/condemnation of Computers/2014-15	06.12.14	335592	Computers
			<b>20,20,728</b>	
	<b>Total</b>			

With the passage of time, these items are losing their residual value. This may be dispose off at the earliest under intimation to audit.

c/13  
c/21  
①

**TAN 06 (Ref. Memo No. 14 dated 30.10.19)**

**Sub: Improper maintenance of Cash Book.**

During the test check of the Cash Book (Govt. Account) maintained by the Sardar Vallabh Bhai Patel Hospital, Patel Nagar, Delhi for the financial year 2018-19 following irregularities have been noticed:-

1. Page Count Certificate is given in first page of the Cash book but is not signed by any officer.
2. As per Cash Book an imprest of Rs. 10000/- available with DDO but treatment entries out of imprest is not correct. Entries should be made as soon as payments were made out of imprest. Only the balance is being reduced after making the expenditure.


Hospital authority may take necessary step to remove the above discrepancies under intimation to Audit.

**TAN 07 (Ref. Memo No. 19 dated 01.11.19)**

**Sub: - Non imposition of penalty due to non deduction of EPF & ESI from the salary of employee.**

SVBPH awarded the contract of security services to M/s Well Protect Manpower Services Pvt. Ltd for providing 22 nos. security guards at SVBP hospital w.e.f.15.10.2018. As per terms and conditions of the agreement, the service provider shall be responsible for timely payment of take home remuneration to the supporting staff and deposit of EPF and ESI (both employee and employer share), failing which a penalty @ Rs.100 per day for each default will be deducted. On scrutiny of file of security services, it has been observed that the EPF & ESI have not been deposited by the service provider for the period 15.10.2018 to 30.11.2018 in respect of Sh. Hansraj, security guard.

The-DDO is hereby advised to review all such cases and take the appropriate action and ensure the timely payment to the supporting staff and timely deposit of EPF and ESI by the service providers under intimation to audit.

  
(Reema Sakhuja)  
IAO, Party No.III

C/15/12

## PART-II

Page - 17

### Current Audit Report (2019-21)

**PARA 01 : Regarding deployment of excess staff**  
Audit Memo No.02 Dated : 10.09.2021

In response to audit record memo no. 1 dtd. 08.09.2021, hospital has furnished details of latest vacancy position placed at page no. 12 in memo file. On scrutiny, it has been observed that :

1. There are 5 sanctioned posts of drivers and 4 posts are filled up and there is no vehicle is functional in the hospital
2. There are 88 Nursing officers (08 on contract) deployed against the sanction post of 81 and 6 X-ray technician (3 on contract) against the sanction post of 4 and remuneration of contractual employees is drawn from the Wages Head.

In this connection duties performed by each of the drivers please be informed and reason of deployment of excess staff against the sanction post may please be elucidate to audit. Possibilities may be explored to transfer excess/surplus staff to other hospitals for proper utilization of their services.

Page - 18

**PARA 02 : Non availing the rebate on water bills from DJB.**  
Audit Memo No. 01 Dated: 10.09.2021

As per Delhi Jal Board scheme, Plots / properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15% if both the above systems have been set up and functional.

During the course of audit of the SVBP Hospital, Patel Nagar, New Delhi it has been revealed from the record that rain water harvesting system installed in the building but no rebate is being availed by the Hospital on his monthly water bill from DJB, which is irregular.

Necessary steps should be taken for availing rebate (as the case may be) from DJB after due verification, under intimation to audit.

Page 19

**PARA 03 : Discrepancies in grant of conveyance allowance to Doctors**  
Memo No. 7 Dated: 14.09.2021

As per recommendation of 7<sup>th</sup> CPC Conveyance allowance to doctors may be granted according to rates mentioned in the DOE's OM No. 1903903/2017-EiIV dated 19.07.2017 indicated below (Copy enclosed)

Average Monthly Travel on Official Duty	For journey by own Motor Car	For journeys by other modes of conveyance
201-300 Km	1680	556
301-450 Km	2520	720
451-600 Km	2980	960
601-800 Km	3648	1126
>800 Km	4500	1276

*Q*

c/11  
c/14

On scrutiny of the records , it is revealed that the conveyance allowance paid to Doctors vide bill no. 151 dated 27.05.19 amounting Rs. 382178/- at the rate of Rs. 3300 + DA @ 103% per month which is irregular.

Reason for above discrepancy may be elucidate to audit and necessary action may please be made for recovery from the concerned staff under intimation to audit after due verification from the record. Other similar cases may also be reviewed accordingly.

*Para 20*  
**PARA 04 : Over payment of Transport Allowance amounting to Rs.121968/-.**  
**Audit Memo No.8 Dated: 14.09.2021**

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the period of audit, it revealed that the following officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S. N o.	Name of the employee / Designation (Sh. / Smt.)	Period of absence as per data provided by the deptt.	Complete calendar months	TA	Amount to be recovered
1	Dr. Junu Kumari Dass	12/2020	01	8424	8424
2.	Dr.Surbhi Mohanty	2 & 3/2020	02	8424x2	16848
3.	Dr. Rekha	2/2020	01	8424	8424
4.	Kiran Pahuja, SNO	4/20	01	8424	8424
5.	Poonam Ranjan, SNO	4/20 to 6/2020	03	4212x3	12636
6.	Noram thampasama Devi, SNO	5/19,4/21	02	4032+4212	8244
7.	Chetna chawla, SNO	10/20,4/21 & 5/21	03	4212x3	12636
8.	K. Rajina, SNO	2/20	01	4212	4212
9.	Sunita Banwal	4/20 & 5/20	02	8424x2	16848
10	Sangeeta	8/20	01	4212	4212
11	Nag Narain, NO	4/20, 7/20 & 8/20	03	4212x3	12636
12	Jagmohan, No	4/21	01	4212	4212
13	Ravi Dangi, No	9/20	01	4212	4212
		<b>TOTAL</b>			<b>121968</b>

Necessary steps should be taken to recover the overpayment from concerned officials at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

*Dr.*

c/10

c/13

Para-21

**PARA 05 : Over payment of Nursing Allowance amounting to Rs. 72000/-.**  
**Audit Memo No.9 Dated: 14.09.2021**

As per office memorandum No. 19051/03/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 day 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 Nursing allowance & Dress allowance (beyond 60 days leave) was paid to Smt. Kiran Pahuja, SNO during the period she remained absent from duties due one and another reason as per detail below :

S.No.	Name & Desg.	Period of leave	Allowance paid	Amount to be recovered
1.	Kiran Pahuja, SNO	4/20 to 3/21	7200x10	72000

Necessary steps should be taken to recover the overpayment from concerned officials at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para-22

**PARA 06: Less deduction of Rs.1080/- in respect of Licence Fee.**  
**Audit Memo No. 12 Dated : 20.09.2021**

As per Public Works Department & Housing, Allotment Branch, GNCTD , the flat rates of license fee for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01/07/2017 and the rates of licence fee have further been revised w.e.f 01.07.2020 vide Order no.F.4 (1)/Misc/PWD & H/A-II/2004/P.F./10039-51 dated 108/07/2018 and 08.10.2020 respectively.

During scrutiny of PBRs and other allied records of SVBP Hospital, Patel Nagar, New, Delhi, it was revealed that the department had not deducted the Licence Fee from the salary of under mentioned employees accordingly the revised rates as per details given below:-

Sr. No.	Name & Designation.	Residential Address Description	Period		Licence Fee			No. of months	Amount recoverable
			From	To	Due	Deduct ed	Diff		
1	Avinash Thakur, Lab Asstt.	H.No.26, Moti Nagar	Jul-20	Sept-21	370	310	60	15	900
2.	Ching Thian Mawi, Nursing Officer	19, Hari Nagar	July-20	Aug-20	560	470	90	2	180
		Total							1080

6/11/21  
Anand Kumar  
RAO-32

Due

✓



C19

C12

Deductions on a/c of Licence Fee as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

**PARA 07 : Non – adjustment of contingent advances  
Audit Memo No.11 Dated: 20.09.2021**

As per Rule 323(2) of GFR 2017 advances for contingent and miscellaneous purpose, the adjustment bill alongwith balance if any, shall be submitted by the government servant within fifteen days of the drawal of advances, failing which the advance or balance shall be recovered from his next salary(ies )

During the scrutiny of the records related to advances of office of the SVBP Hospital it was revealed that some of the advances amounting to Rs .187268/- . was remained unadjusted ranging from FY 2014 to 2020 as per the details given below :

S.No.	Bill No.	Date	Nature of advances	Amount
1	267	2014	Delhi Pollution control committee	9500
2.	307	2014	Do	500
3.	308	2014	Do	100
4.	393	2014	Do	100
5.	314	2015	N(Code) solution digital signature	14084
6.	453	20108	For account verification certificate diploma	600
7.	267	2017	N(code) solution digital signature	1090
8.	574	2018	POL	50000
9.	590	2018	Ultra tech Laboratories radiation exposure film	3600
10	244	2018	N(code) solution digital signature	2694
11	318	2019	POL	50000
12	555	2019	POL	50000
13	397	2020	Court fees	5000
			Total	187268 ✓

The matter may taken up for an early adjustment of the said advances within the prescribed period of time. The previous audit team has also raised the same observation. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

*taken as fresh*  
*6/11/23*  
*Amend copy*  
*Part no - 22*

Para-22

C/8

clu

**PARA 08 : Excess salary paid to contractual staff amounting to Rs. 274764/-  
Audit Memo No.17 Dated: 22.09.2021**

During the test check of PBR of contractual staff of SVBP Hospital, Patel Nagar, New Delhi for the period from 2019-20 to 2020-21 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 dated 20<sup>th</sup> 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.

During audit period i.e 2019-20 overpayment of DA to contractual staff is detailed as under :

S.N o.	Name of official & Desgn	Extension period	Pay admissible	Pay drawn as per PBR	Difference	overpay ment
1.	Sunil, OT Asstt.	1.3.19 to 28.02.20	19900+DA(9%)Rs.1791+TA Rs.1472	19900+DA(12%)Rs.2388+TA Rs.1512	DA 597x12 TA 40x12	7644
2.	Lalit Kumar, Physiotherapist	1.3.19 to 28.02.20	35400+DA(9%)Rs.3186+TA Rs.3924	35400+DA(12%)Rs.4248+TA Rs.4032	DA 1062x12 TA 108x12	14040
3.	Rakesh kr. Mishra, ECG Tech.	1.3.19 to 28.02.20	29200+DA(9%)Rs.2628+TA Rs.3924	29200+DA(12%)Rs.3504+TA Rs.4032	DA 876x12 TA 108x12	11808
4.	Anoop Kr. Yadav, Radiographer	1.3.19 to 28.02.20	19900+DA(9%)Rs.1791+TA Rs.1472	19900+DA(12%)Rs.2388+TA Rs.1512	DA 597x12 TA 108x12	7644
5.	M.N.Hantha, NO	1.3.19 to 28.02.20	44900+DA(9%)Rs.4041+TA Rs.3924	44900+DA(12%)Rs.5388+TA Rs.4032	DA 1347x12 TA 108x12	17460
6.	Vinita Kumari, ECG	1.3.19 to 28.02.20	29200+DA(9%)Rs.2688+TA Rs.3924	29200+DA(12%)Rs.3504+TA Rs.4032	DA 876x12 TA 108x12	11808
7.	Chandrakala, Radiograher	1.3.19 to 28.02.20	25500+DA(9%)Rs.2295+TA Rs.3924	25500+DA(12%)Rs.3060+TA Rs.4032	DA765x12 TA 108x12	10476
8.	Parmanand Swami, NO	1.3.19 to 28.02.20	44900+DA(9%)Rs.4041+TA Rs.3924	44900+DA(12%)Rs.5388+TA Rs.4032	DA 1347x12 TA 108x12	17460
9.	Balwan Mudgal, CSSD	1.3.19 to 28.02.20	25500+DA(9%)Rs.2295+TA Rs.3924	25500+DA(12%)Rs.3060+TA Rs.4302	DA 765x12 TA 108x12	10476
10.	Ajay Kr. OT Tech.	1.3.19 to 28.02.20	29200+DA(9%)Rs.2688+TA Rs.3924	29200+DA(12%)Rs.3504+TA Rs.4302	DA 876x12 TA 108x12	11808
11.	Anil Kr. Sharma, NO	1.3.19 to 28.02.20	44900+DA(9%)Rs.4041+TA	44900+DA(12%)Rs.5388+TA	DA 1347x12 TA 108x12	17460

D

c/7  
c/10

			Rs.3924	Rs.4302		
12	Sanjeev Kr. Sharma, ECG Tech	1.3.19 to 28.02.20	29200+DA(9%)R s.2688+TA Rs.3924	29200+DA(12%)R s.3504+TA Rs.4302	DA 876x12 TA 108x12	11808
13	Manisha Kumari, NO	1.3.19 to 28.02.20	44900+DA(9%)R s.4041+TA Rs.3924	44900+DA(12%)R s.5388+TA Rs.4302	DA 1347x12 TA 108x12	17460
14	Manas Mutreja, OT Tech.	1.3.19 to 28.02.20	29200+DA(9%)R s.2688+TA Rs.3924	29200+DA(12%)R s.3504+TA Rs.4302	DA 876x12 TA 108x12	11808
15	Bharat Bhushan Sharma, Radiographer	1.3.19 to 28.02.20	25500+DA(9%)R s.2295+TA Rs.3924	25500+DA(12%)R s.3088+TA Rs.4302	DA 765x12 TA 108x12	10476
108	Sanjiv Kr. OT Asstt.	1.3.19 to 28.02.20	19900+DA(9%)R s.1791+TA Rs.1472	19900+DA(12%)R s.2388+TA Rs.1512	DA 597x12 TA 40x12	7644
17	Umesh, OT Astt	1.3.19 to 28.02.20	19900+DA(9%)R s.1791+TA Rs.1472	19900+DA(12%)R s.2388+TA Rs.1512	DA 597x12 TA 40x12	7644
18	Gouher Yasmeen, NO	1.3.19 to 28.02.20	44900+DA(9%)R s.4041+TA Rs.3924	44900+DA(12%)R s.5388+TA Rs.4302	DA 1347x12 TA 108x12	17460
19	Vidhya Dhar singh, NO	1.3.19 to 28.02.20	44900+DA(9%)R s.4041+TA Rs.3924	44900+DA(12%)R s.5388+TA Rs.4302	DA 1347x12 TA 108x12	17460
20	Poonam Bala, NO	1.3.19 to 28.02.20	44900+DA(9%)R s.4041+TA Rs.3924	44900+DA(12%)R s.5388+TA Rs.4302	DA 1347x12 TA 108x12	17460
21	Chiranji Lal Sharma, NO	1.3.19 to 28.02.20	44900+DA(9%)R s.4041+TA Rs.3924	44900+DA(12%)R s.5388+TA Rs.4302	DA 1347x12 TA 108x12	17460
						<b>274764</b>

The overpayment of Rs. 274764/- may be recovered from the concerned officials and deposited in govt. Account under intimation to Audit. Similar others case may also be reviewed.

**PARA 09 : Over payment of pay and allowances in r/o Dr. Ritu Dharmartha**  
**Audit Memo No.18 Dated: 22.09.2021**

As per 7<sup>th</sup> CPC Gazette notification all allowances (except Dearness allowance) will continue to be paid at existing rate in existing pay structure i.e on 31.12.2015 till the implementation of recommendation of allowances committee i.e with effect from 1.7.2017

During the scrutiny of service book, salary bills & PBR it was noticed that Dr. Ritu Dharmartha CMO (NFSG) has been promoted to the post of CMO (SAG) i.e from Level 13 to level 14 w.e.f 06.12.2016. Pay of Dr. Ritu Dharmartha at the time of promotion is Rs.1085400/-+13770 (NPA). On grant of promotion i.e on 06.12.2016 her pay was fixed in Level 14 at Rs.172200+14938(NPA). Since all allowances were paid at the existing rate on 31.12.2015, increase of NPA from Rs.13770 to 14938 w.e.f 06.12.16 is irregular. Detail of overpayment is as under:

*[Handwritten signature and notes]*  
Amd  
1/1/22  
Auth on 32

C-6

9/09

S.No.	Period	Due	Drawn	Difference
1.	06.12.16 to 31.12.16	11549(NPA)+231(DA2%)	12529+251(DA2%)	1000
	01.01.17 to 30.06.17	13770(NPA)+551(DA4%)	14938+598(DA4%)	1215x6=7290
			Total	8290

Necessary steps should be taken to recover the overpayment from concerned officials at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para-23  
**PARA 10 : Irregularities while allowing Income tax rebate**  
**Audit Memo No.20 Dated: 23.09.2021**

A. During the test check of form income tax records for the period 2019 to 2021, following discrepancies have been noticed which are as under:-

- (i) It was observed that in some of case where interest rebate allowed under sec 24(b) without obtaining the supporting documents like possession letter, paper of ownership etc. Which is irregular
- (ii) An undertaking from the officer/official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members, was not found.

**B. Less deduction of Income Tax**

During the test check of income tax records for the year 2020-21 it has been observed that Sh. Ashu Sharma, Pharmacist had been allowed a deduction Of Rs.200000/- on account of interest on borrowed capital u/s 24 (b) whereas as per supporting documents i.e statement of Bank of Baroda he paid amounting Rs. 1,38,649 towards interest for the financial year 2020-21. So, rebate on account of interest on HBA allowed him on higher side while calculating income tax , which is irregular. Details of income tax to be recovered is given below

Particulars	As per Record	As observed by Audit	Difference
<b>Sh. Ashu Sharma, Pharmacist</b>			
<b>Financial Year 2020-21</b>			
Total Income	1130508	1130508	0
Less : Rebate u/s 24(b)	200000	138649	0
Rebate u/s 80C	150000	150000	0
Rebate u/s 80D	7800	7800	25500
Balance Taxable Income	772708	834059	25500
Income tax – NIL tax upto 250000			
05% - Rs. 250001 – Rs. 500000	12500	12500	0
20% - Rs. 500001 to Rs. 1000000/-	54542	66812	12270
30%- Rs.1000001 and above	0	0	
Cess	2682	3173	491
<b>Total</b>	<b>69724</b>	<b>82485</b>	<b>12761</b>
<b>Recovery of Income Tax to be made</b>			<b>12761</b>

*Done*

C-5  
C/8

Short recovery of income tax amounting to Rs.12761 may be made from the concerned officers/officials as detailed above after due verification of facts and figures and deposited in the government account under intimation to audit. Further all other similar cases may also be examined at the hospital level, and recovery if any be effected under intimation to audit.

Para-24

**PARA 11 : Non-production of Record :**

The following record not produced to audit.

- 1.. LTC/Tuition Fee register
2. Electricity/Telephone register
3. Performance guarantee/security register
4. Dead stock register



**(HARSH WARDHAN DEV)**  
**IAO/AO PARTY NO. VII**

C-4

CH

### TEST AUDIT NOTE

**TAN 01 : Regarding reduction of Electricity expenditure by installation of solar system**  
Audit Memo No.03 Dated : 10.09.2021

Vide Notification, Delhi solar policy, 20108 The Govt. Of NCT of Delhi emphasis on the increase in renewable energy especially solar and reduce its current dependence on unsustainable and centralised fossil fuel energy. The State mandates the deployment of solar plant in all existing, upcoming or proposed building, organization, government owned or aided hospital/educational/ technical/ research institutes, hostels etc. and other Govt. building. It will be mandatory for all such government building of 500 sq. m. or above to install a solar PV Plant.

During the scrutiny of record of SVBP Hospital, it has been observed that there is huge expenditure on payment of electricity charges approx. 1 crore per year.

Necessary efforts to install the Solar system, under intimation to audit.

**TAN 02 ; Improper maintenance of Pay Bill Registers.**  
Audit Memo No. 05 Dated:13.09.2021

During the test check of the PBRs maintained by the SVBP Hospital, Patel Nagar, New Delhi for the Audit period 2019-2021, following irregularities have been noticed in some of the Pay Bill Registers:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment No., PAN No., Govt. Accommodation etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18-Abstract Pay Bill - entries for the audit period i.e. 20108 to 2020 were not recorded and attested /verified by the D.D.O.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.
7. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
8. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.

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

*Duv*

C-3

e/6

**TAN 03 : Shortcomings in Cash Book**  
**Memo No. 6 Dated: 13.09.2021**

During the test check of Pay Bill Registers, Cash Book for the period 2019-21 the following observations are made by the audit:

- (i) Entry in respect of payment made out of Imprest Money and recoupment thereof has not been separately shown in the relevant columns of cash book. Likewise payment related to salary and advances/miscellaneous payments and receipts thereof should be shown in the relevant column.
- (ii) Random Check of the cash book by the HOO has not been carried out any time during the audit period
- (iii) Summery/details of Cash not recorded in the cash book.

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

**TAN 04 : Discrepancies in submission of licence fee in r/o Kiosk**  
**Audit Memo No.10 Dated: 20.09.2021**

During the test check of record and file , it has been observed that Two kiosk are running one by the M/s HPMC and one by M/s Mother Dairy in the premises of Hospital. As per License deed agreement , Licence fee should be paid in advance quarterly for three months. On scrutiny of the concerned files of payment it shows that the firms are not paying the license fee, water charges and electricity on time. The receipt of payment shows the following payment during the period :

S.No.	Receipt No.	Amount	Period	No of months
1.	024/14.12.20	10350	1.9.20 to 30.11.20	03
2.	003/06.07.20	10350	1.4.20 to 30.6.20	03
3.	007/06.08.20	41800	01.12.19 to 31.10.2020	11
4.	053/2.7.19	19800	1.02.19 to 31.07.19	06

HOD may take necessary step for receiving of licence fee on time or impose the penalty clause to avoid in further delay of payment.

**TAN 05 : Accumulation of unserviceable store**  
**Audit Memo No.13 Dated: 21.09.2021**

During the test Audit of unserviceable record of SVBP hospital for the period of 2019-21 it was observed that various items are lying unserviceable in various department of the hospital to the tune of Rs.14127566/- and even t he condemned committee of the hospital vide file no. F2(43)/2006-07/DHS/PNH/GS/Auction file declared these items as condemned but not dispose-off till date. The previous audit team has also raised the same observation

*[Signature]*

C-2

es

Since with the passage of time these items are losing their residual value. Necessary steps should be taken to disposing off these condemned items under intimation to audit.

**TAN 06 : Accepting the supply of drugs over 1/6<sup>th</sup> of shelf life.**  
**Audit Memo No.15 Dated: 21.09.2021**

As per the terms and conditions of the CPA procurement the supply should be made within 42 days of issued of the supply order, however the delayed supply can be accepted with appropriate penalty as specified order no. F.No.1(2)/42/DHS/CPA/2011/201202131110 dated 13.2.2012. Further the supplies should offer minimum no of batched and ensure that more than 1/6<sup>th</sup> of shelf life have not been passed from the date of manufacturing.

During the course of audit of supply challans/stock register for the audit period it has been observed that the hospital accepted supply of following items whose 1/6<sup>th</sup> self life has already passed at the time of receiving of these items in the surgical store :-

S.No.	Name of Item	Qty.	Batch/LOT No.	Date of receipt	Date of Mfg	Date of expiry	Overlapped period after deducting 1/6 <sup>th</sup> selflife
1.	Hydrochloride inj.	260	PEP/19003	23.11.20	2/19	01/21	17 months
2.	Agumaintain, IV 1.2. mg	100	AI19088	23.11.20	5/19	4/21	15 months
3.	Tranexamic acide inj	30	ULN4368	23.01.21	7/20	6/22	3 months
4.	Vancomycine inj. 500 mg	10	345111	108.01.21	3/20	2/22	7 months

Necessary step should be taken to remove the above mentioned shortcomings, after due verification under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

**TAN 07 : Shortcomings/irregularities in stock registers**  
**Audit Memo No.18 Dated: 22.09.2021**

On the test check of stock registers of various department of hospital made available to audit the following shortcomings/ irregularities are observed :

1. Page counting certificate is not recorded in many registers.
2. Cutting & over writings are not being attested by any officer in most of the stock registers
3. As per rule 213 of GFR 2017 physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Entry of Physical verification is not done/updated in many registers.
4. In General Store, bill verification entry not signed by store-in-charge .
5. In drug Store expiry date & Batch no are not mentioned in stock register or intend book
6. Entry of closing balance carry forwarded not available in many pages .

Reason for above lapses may be elucidated to audit

D



P  
C-1  
C/4

TAN 08 : irregularity in maintaining of Leave account .  
Audit Memo No.19 Dated : 23.09.21

As per Rule 26(1) and 27(3) and GID (2) The credit of Earned Leave to be afforded will be reduced by 1/10 th of extraordinary leave availed and/or period of dies non during the previous half-year subject to a maximum of 15 days and to the extent of such credit only.

During the test check of Service Books, it came into notice that Sh. Nag Narain Mahto, Attendent was granted extraordinary leaves but his leave account of earned leave was not maintained as per aforesaid rule.

Necessary steps should be taken to recast the leave account at the earliest after due verification of records under intimation to audit. Other similar cases may also be taken into account for similar action.



(HARSH WARDHAN DEV)  
IAO/AO PARTY NO. VII

