

104/C

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Dr.N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the period 2021-22 from 26/07/2022 to 12/08/2022.

INTRODUCTION

Test Audit on account of Dr.N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the period 2021-22 has been conducted by the Audit Party No.10 comprising of Sh.Davinder Kumar, IAO, Sh. Rajiv Singhal, SO during the period from 26/07/2022 to 12/08/2022(12 working days).

AIMS & OBJECTIVES

Dr. N.C.Joshi Memorial Hospital, is designated Hospital to Central District. The Hospital is located in midst of city at Karol Bagh in Central Delhi. The Hospital has been taken over by Govt. of NCT of Delhi in 1970. This is general secondary (district) level 30 bedded hospital. Its main objective is to provide minimum free basic health care services. Standards of services may be influenced by work load and availability of resources at that particular time. Yet it is intended that all users receive courteous and prompt attention.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOD	Dr. Sundeep Miglani, Medical Supdt	01.04.2021 to 31.03.2022
HOO	Dr. Urvashi Gupta, Specialist	01.04.2021 to 31.03.2022
DDO	Sh. Naveen Arora, AAO Sh. Jitendra Batra, AAO	01.04.2021 to 20.09.2021 24.09.2021 to 31.03.2022
Cashier	Sh. Subhash Chand	01.04.2021 to 31.03.2022

Budget Allocation & Expenditure for the year 2021-22 :-

Financial Year	Budget in Rupees	Expenditure in Rupees
2021-22	30,18,00,000	29,38,66,387

P. Singhal

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103/c

Statutory Audit:-

The Statutory audit of Dr.N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 has been conducted upto 2014-15 by the AGCR, Delhi(report enclosed).

Maintenance of Records:-

The maintenance of records of Dr.N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the period 2021-22 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	64	57	07
2	Group B	64	54	10
3	Group C	138	116	22
	TOTAL	266	227	39

Old Audit report :-

(A) There were 59 audit paras outstanding in the previous audit report. Dr.N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 has submitted replies of old paras. Hence, 08 paras have been fully settled and one para partly settled. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1976-77	05	Nil	Nil	1,2,3,4 & 7
2	1977-78	10	Nil	Nil	8,9,11,12,13,16,22,23,24 & 25
3	1978-79	08	Nil	Nil	26,33,35,36,39,40,42,& 46
4	1984-85	02	Nil	Nil	49,55
5	1992-94	01	Nil	Nil	64
6	1994-97	05	01	76	70,73,81,82
7	1998-99	02	Nil	Nil	84,87
8	2006-07	03	Nil	Nil	4,8,9
9	2009-10	04	Nil	Nil	2,7,9,10
10	2014-15	02	Nil	Nil	2,3
11	2015-17	02	Nil	Nil	2,3
12	2017-18	05	01	3	1,2,,4,5
13	2018-21	10	06	2,3,4,6,8 & 9	1,5,7 & 10
	Total	59	08	08	51

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(B) Details of Old Recovery: Rs.8,33,520/-

102/c

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	1998-99	84	32048	Nil	32048
2	2015-17	02	14934	Nil	14934
3	2015-17	03	406156	Nil	406156
4	2018-21	01	31220	29240	1980
5	2018-21	02	3892	3892	Nil
6	2018-21	04	6564	6564	Nil
7	2018-21	05	378402	Nil	378402
9	2018-21	08	5552	5552	Nil
10	2018-21	09	2720	2720	Nil
	TOTAL		881488	47968	833520

Details of Current Recovery:Rs.4,75,276/-

S. No	Audit MemoNo.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	10	Short deduction of Licence Fee & Water Charges of Rs.3684/-	3684	3684	Nil
2	12	Non deduction of DGEHS subscription of Rs.59,400/-	59400	Nil	59400
3	18	Non-depositing of Electricity Bills by the Contractor of PWD amounting of Rs.6,99,510/-	699510	600000	99510
4	20	Overpayment of Transport Allowance amounting to Rs.76,644/- during the Leave for full calendar month	76644	Nil	76644
5	25	Overpayment of salary of Rs.2,39,722/- on account of CCL beyond 365 days.	239722	Nil	239722
		TOTAL	1078960/-	603684/-	475276/-

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10/11c
The internal audit report has been prepared on the basis of information furnished and made available by the Dr. N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the period 2021-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

PART-I

Old Audit Report

100/c



99/C

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Health & Family Welfare							
Sub department:Dr. N.C. Joshi Hospital, Karol Bagh, Delhi (1516/13)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Incentive Payment for Sterilization.	0	0
2	1976	1977	2		Powers Exceeded by the H O O.	0	0
3	1976	1977	3		Doubtful Revalidation of Sanctions of the Order of Rs 12,000.	0	0
4	1976	1977	4		Irregular Purchase of Equipment.	0	0
5	1976	1977	7		Recovery from Mrs. R. Ahluwalia, Staff Nurse.	0	0
6	1977	1978	8		Irregular Drawl of T. A.	0	0
7	1977	1978	9		Irregular Grant of Premature Annual Increment to the Staff.	0	0
8	1977	1978	11		Income Tax Recovery.	0	0
9	1977	1978	12		Irregular Payment of H.R.A. in Excess of Rs. 112-50 Without Production of House Rent Receipts while Scrutinizing the Pay Bill Register.	0	0
10	1977	1978	13		Irregular Payment of Surcharge on the Medicines Purchased Locally Amounting.	0	0
11	1977	1978	16		Irregular Pay Fixation and Change of Date of Increment.	0	0
12	1977	1978	22		Irregular Payment of H.R.A. to the Officials Residing in their Own Houses Where no House on Property Tax is Leviable.	0	0
13	1977	1978	23		Excess Payment of H.R.A. to Dr. R. N. Lal and Other Doctors Drawing HDA.	0	0
14	1977	1978	24		Non-Recovery of Water Charges from Sh. M L Taneja D O.	0	0
15	1977	1978	25		Remittances	0	0
16	1978	1979	26		Cash Book	0	0
17	1978	1979	33		Suspension	0	0
18	1978	1979	35		Contingencies / Purchase	0	0
19	1978	1979	36		Local Purchase of Medicines.	0	0
20	1978	1979	39		Theft Cases	0	0
21	1978	1979	40		Misappropriation	0	0
22	1978	1979	42		Short Recovery of House Rent.	0	0
23	1978	1979	46		Cheques of 'A'	0	0
24	1984	1985	49		Non-Clearing of Liability worth Rs. 337/-	0	0
25	1984	1985	55		Non-Certification of X-Rays Film (Store).	0	0
26	1992	1994	64		Contingent Bills / Vouchers / Purchase.	0	0
27	1994	1997	70		Contingent Bills	0	0
28	1994	1997	73		Electricity / Water Charge Register.	0	0
29	1994	1997	76		Spouse Information	0	0
30	1994	1997	81		P.B.R. and LPC	0	0
31	1994	1997	82		Liveries of Class -IV Employee.	0	0
32	1998	1999	84		Income Tax	0	0
33	1998	1999	87		Regularization of Theft Items.	0	32048
34	2006	2007	4		Shortage of Technical experts.	0	0
35	2006	2007	8		Settlement of due payments of Inoperative Electric Meters.	0	0
36	2006	2007	9		Blockage of 15 lakh on land for the last 27 years.	0	0
37	2009	2010	2		Irregularities in local purchase of medicines	0	0
38	2009	2010	7		Purchase made without completing the codal formalities	0	0
39	2009	2010	9		Shortcomings in outsourcing	0	0
40	2009	2010	10		Non-production of essential medicines	0	0
41	2014	2015	2		Irregularities in procurement	0	0
42	2014	2015	3		Irregular reimbursement of CUG charges	0	0
43	2015	2017	2		Recovery of Value Added Tax amounting to Rs. 14934/-	0	14934
44	2015	2017	3		Excess payment of Transport Allowance amounting to Rs. 406156/-	0	406156
45	2017	2018	1		Purchase and Installation of Air Conditioners	0	0
46	2017	2018	2		Shortcoming in Purchase	0	0
47	2017	2018	3		Outstanding Contingent Advances amounting to Rs. 88136/-	0	0
48	2017	2018	4		Excess payment made to suppliers for procurement of Board and Signanges-Rs. 147132	0	0
49	2017	2018	5		Non production of Record	0	0

* NOTE:

164.100.190.33/auditdel/r_paralist.asp?subdept=690024

453138

Personal 438204
Vendor 14934
453138

Outstanding Paras.
Reply submitted by the Department/Units.
- Comment by the Directorate of Audit on reply submitted.

98/c

Back

97/c

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Health & Family Welfare							
Sub department: Dr. N.C. Joshi Hospital, Karol Bagh, Delhi (1516/13)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Incentive Payment for Sterilization.		
2	1976	1977	2		Powers Exceeded by the H O O.	O	0
3	1976	1977	3		Doubtful Revalidation of Sanctions of the Order of Rs. 12,000.	O	0
4	1976	1977	4		Irregular Purchase of Equipment.	O	0
5	1976	1977	7		Recovery from Mrs. R. Ahluwalia, Staff Nurse.	O	0
6	1977	1978	8		Irregular Drawl of T. A.	O	0
7	1977	1978	9		Irregular Grant of Premature Annual Increment to the Staff.	O	0
8	1977	1978	11		Income Tax Recovery.	O	0
9	1977	1978	12		Irregular Payment of H.R.A. in Excess of Rs. 112-50 Without Production of House Rent Receipts while Scrutinizing the Pay Bill Register.	O	0
10	1977	1978	13		Irregular Payment of Surcharge on the Medicines Purchased Locally Amounting.	O	0
11	1977	1978	16		Irregular Pay Fixation and Change of Date of Increment.	O	0
12	1977	1978	22		Irregular Payment of H.R.A. to the Officials Residing in their Own Houses Where no House on Property Tax is Leviable.	O	0
13	1977	1978	23		Excess Payment of H.R.A. to Dr. R. N. Lal and Other Doctors Drawing HDA.	O	0
14	1977	1978	24		Non-Recovery of Water Charges from Sh. M L Taneja D O.	O	0
15	1977	1978	25		Remittances	O	0
16	1978	1979	26		Cash Book	O	0
17	1978	1979	33		Suspension	O	0
18	1978	1979	35		Contingencies / Purchase	O	0
19	1978	1979	36		Local Purchase of Medicines.	O	0
20	1978	1979	39		Theft Cases	O	0
21	1978	1979	40		Misappropriation	O	0
22	1978	1979	42		Short Recovery of House Rent.	O	0
23	1978	1979	46		Cheques of 'A'	O	0
24	1984	1985	49		Non-Clearing of Liability worth Rs. 337/-	O	0
25	1984	1985	55		Non-Certification of X-Rays Film (Store).	O	0
26	1992	1994	64		Contingent Bills / Vouchers / Purchase	O	0
27	1994	1997	70		Contingent Bills	O	0
28	1994	1997	73		Electricity / Water Charge Register.	O	0
29	1994	1997	76		Spouse Information	O	0
30	1994	1997	81		P.B.R. and LPC	O	0
31	1994	1997	82		Liveness of Class -IV Employee.	O	0
32	1998	1999	84		Income Tax	O	0
33	1998	1999	67		Regularization of Theft Items.	O	33258
34	2006	2007	4		Shortage of Technical experts.	O	0
35	2006	2007	8		Settlement of due payments of Inoperative Electric Meters.	O	0
36	2006	2007	9		Blockage of 15 lakh on land for the last 27 years.	O	0
37	2009	2010	2		Irregularities in local purchase of medicines	O	0
38	2009	2010	7		Purchase made without completing the codal formalities	O	0
39	2009	2010	9		Shortcomings in outsourcing	O	0
40	2009	2010	10		Non-production of essential medicines	O	0
41	2014	2015	2		Irregularities in procurement	O	0
42	2014	2015	3		Irregular reimbursement of CUG charges	O	0
43	2015	2017	2		Recovery of Value Added Tax amounting to Rs. 14934/-	O	0
44	2015	2017	3		Excess payment of Transport Allowance amounting to Rs. 406156/-	O	4934
45	2017	2018	1		Purchase and Installation of Air Conditioners	O	406156
46	2017	2018	2		Shortcoming in Purchase	O	0
47	2017	2018	3		Outstanding Contingent Advances amounting to Rs. 88136/-	O	0
48	2017	2018	4		Excess payment made to suppliers for procurement of Board and Signanges-Rs. 147132	O	0
49	2017	2018	5		Non production of Record	O	0

Settled

Reason

Vendor Reason

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

Back

8

Reason of Vendor
439414 = 20
33258 = 10
14934 = 20
472672
454348

96/c
94
84

PART - I
(OLD Audit Report)

134/c

PART - I

Previous Audit Report - 1976-77 } 134/c

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PART - I

Para I Para - I Para - I Para - I

INCENTIVE PAYMENT FOR STERILIZATION

(By Govt. Order, 1976-77)

A test check of the cash book and other relevant books of Incentive payment for Vasectomy and Tubectomy operations revealed that 2128 operations (Vasectomy 2053 and Tubectomy 75) were performed during the year 1976-77 and an amount of Rs. 163759.05 (comprising of Rs. 171155/- disbursement and Rs. 12604.05 cost of medicines and incentive payment to medical staff) was spent. But payments could not be verified by audit with reference to receipts and vouchers as the books were stated to have been requisitioned in the office of Director Health Services. It was, however, stated that individual names of incentive payments in respect of 898 cases of operations performed during the period January, 76 to September, 77, of inmates of Poor House, Kingway Camp and Central Jail, were not available as the payments were made to the Superintendents of Poor House and Central Jail.

Certificates of payment to the concerned persons were obtained from the Superintendent, Poor House and Supdt. Jail and furnished to audit cell, and the receipts of individuals should be produced to next audit for verification.

95/c
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83

~~Para-2~~
~~Para-2~~
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PARA-02

133/115
115
115

2 POWERS EXERCISED BY THE HEAD OF OFFICE
(1.1.76 to 31.12.77)
Para-2 Certain financial powers have been delegated to Head of Office as an exceptional cases where it is not possible to obtain sanction of Head of the Deptt. due to contingencies. In this connection it is relevant to mention here that Head of Office i.e. Surgeon Incharge of Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi has not been delegated any special power for the purchase of medicines etc; for the hospital and for other Head of Offices he is empowered to spend Rs. 250/- per month on the purchase of medical stores and equipment and Rs. 50/- in each case (Recurring) and Rs. 350/- p.a. in each case (Non-recurring) on unspecified items.

It was, however, observed that during the year 1975-76 the power to spend Rs. 350/- p.a. in each case on unspecified items was used as a matter of course without having any consideration what so ever for urgency or merits of the cases. Medicines worth Rs. 68,892.67, against the total purchases of medicines of Rs. 2,17,231/72, were purchased from the hospital without the sanction of Head of Office.

This is brought to the notice of Director, Health Administration for regularising the purchases made by the Surgeon Incharge in contravention of the provisions of the order.

3
Para-3
Para-3
Para-3
PARA-03

3 DOUBTFUL REVALIDATION OF SANCTIONS OF THE ORDER OF 12.000/-
(1.1.76 to 31.12.77)
Over 40 sanctioned issues under the authority of Head of Office for the purchase of medicines, costing over Rs. 12,000/- during the 1975-76 were revalidated for 1976-77 as the bills thereof could not be made in the year 1975-76. The Head of the Office has not been given any special power for the purchase of medicines, it is doubtful, if he is empowered to revalidate the sanctions of the order of Rs. 12000/- in the month of April, & May, '76 done on his own.

The payments during 1976-77, may therefore, be made under order of competent authority.

94/C
21 (2)

Para 4
Para 4
Para 4
132
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PARA 4
REPLY
PURCHASE OF EQUIPMENT
Date No. 6.9.77

Sanction for the purchase of Occupational Therapy Equipment for Rs.129491/- for the year 1976-77, Directorate of Health Services, Delhi Administration, their letter no. F.14/10/76-DHS/10557 dated 28th March 77. The Traction Table Truze and one pair Thoracic stabilizer Kests for Rs. 6000/- and Rs. 650/- respectively were placed M/s X-ray and Electromedical (India) Bombay vide letter No. JMH/916 dated 30.3.77. A sum of Rs. 6916/- for the above equipments plus taxes was drawn vide cheque No. C/146/76 dated 31.3.77 for Rs. 10237/13P.

On going through the file it was revealed that equipment in question was dispatched by the firm vide No. 6394 dated 30.3.77 vide R.R. No. C/36474 dated 1.4.77. Above it is construed that the amount was drawn from Treasury by giving a fictitious certificate regarding receipt in good condition. The exact date of receipt of goods was ascertained in the absence of R.R. Register which was not this irregular amount of money is brought to the notice of the Deptt.

It was further found to understand that the amount could not be put to use due to shortage of accommodation elucidated as to why this expenditure had been incurred at the end of the financial year when the office was well aware of the accommodation problem.

92 93/c
(81)

Para-5

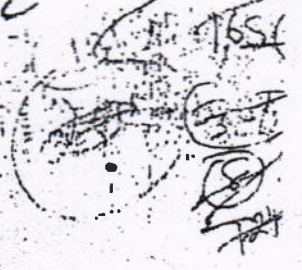
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Para 5

Para-7

Para-7

PARA-06



Para 7

RECOVERY FROM MRS. R. AHLUWALIA, STAFF NURSE.

(1) Para No. 1 & 2 (176-77)

A shortage of instruments and linen worth Rs. 1418.50 and was reported by Mrs. P. Dhalla, Staff Nurse on 25.8.75 after taking over charge of operation theatre stores from Mrs. R. Ahluwalia, Staff Nurse. In spite of her self having reported the above shortage, Mrs. P. Dhalla had takeover charge of complete items including those said to be short, as was clear from the entries of opening balances of concerned items shown by her in the stock registers, those the actions of Mrs. P. Dhalla was correct, and in the face of the entries of stock registers, her reports of shortage of items prove incorrect. After about one and half years of the above submission by Mrs. P. Dhalla Staff Nurse, the Surgeon incharge of the hospital ordered at his level for recovery of Rs. 1418.50 only in instalments from Mrs. R. Ahluwalia's salary @ Rs. 100/- per month w.o.f. March, 1977. A sum of Rs. 700/- only have been deducted from the salary of Mrs. R. Ahluwalia till October, 1977. As observed, these stock register pertaining to Operation Theatre Stock were opened in March, 1972. Physical verification of those stores was not done regularly. First time was done on 29.12.76 and the last time on 6.5.1977. Physical verification recorded by Dr. B. D. Datta on these stock registers reveals the existence of the items reported short by Mrs. P. Dhalla but not struck off the stores. Mrs. R. Ahluwalia, Staff Nurse was in charge of the stores at the time when the stores were opened. The items reported short by Mrs. Dhalla have been struck off the stores and that the stores in the O.T. stores are complete as shown registers. This statement of Mrs. R. Ahluwalia is supported by the physical verification of stores by Dr. B. D. Datta in March, 1977 placed in the file.

Conclusion: The evidence collected shows that recovery of Rs. 1418.50 only from Mrs. R. Ahluwalia is correct and proper. The recovery of Rs. 700/- only is incorrect. The recovery of Rs. 700/- only is not correct as the items reported short by Mrs. P. Dhalla were not struck off the stores. In view of the shortage is not shown in the registers, the recovery already made from Mrs. R. Ahluwalia is not correct and should be returned to her.

and no...

92/c
91

Para 6
Para 6

It is observed that following officials were paid travel allowances for performing the local duty at Dhanu Baidi Rajajgarh in connection with flood relief operations.

S.No.	Name	Designation	Period of duty	No. of days
1.	Sh. Joga Ram.	Malik	23.8.77 to 30.9.77 23.8.77 to 30.9.77	8
2.	Sh. Chitranki Lal Narsingh	Narsingh	23.8.77 to 30.8.77 Ordinary. 20.9.77 to 27.9.77 29.9.77 to 10.11.77.	8
3.	Sh. Prem Bahadur.	Mato.	20.8.77 to 16.9.77 14.10.77 to 22.10.77	13
4.	Sh. Nathu Ram.	Narsingh	26.8.77 to 23.8.77 Ordinary. 20.9.77 to 13.9.77. 23.9.77 to 30.9.77	16
5.	Laxmi Datt.	-do-	9.9.77 to 16.9.77 22.10.77 to 29.10.77	16

- 91/c
9/10/77
28/9/77
10/9/77
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- (6) Ajit Singh Engineer 18.9.77 to 23.8.77 = 10
Orderly 13.9.77 to 20.9.77
 - (7) Ram Kripal Bhat 18.9.77 to 27.9.77 = 10
Orderly 18.9.77 to 29.10.77
 - (8) Sh. Bhanu Chandra Singh 19.9.77 to 26.8.77 = 11
Orderly 18.9.77 to 30.9.77
 - (9) Sh. S.K. Pawa 1.10.77 to 7.10.77 = 7
 - (10) Sh. Manoj Kumar Nath 4.10.77 to 11.10.77 = 8
 - (11) Sh. Rajjit Singh Nursing 2.9.77 to 4.9.77 = 3
Orderly 16.9.77 to 23.9.77
 - (12) Sh. Kantam Singh 30.8.77 to 6.9.77 = 8
Orderly 29.9.77 to 29.9.77
 - (13) Sh. Jagan Ram 23.8.77 to 16.9.77 = 25
Orderly 21.10.77 to 1.10.77

In this connection attention is drawn to the provisions of S.R. 73 which provide that duty may not be drawn for a continuous halt of more than 10 days at any one place, provided that a competent authority may grant general or individual exceptions from the operation of this rule on such conditions as it thinks fit, if it is satisfied :-

- (a) that prolonged halts are necessary in the interests of the public service, and
- (b) that such halts necessitate the maintenance of camp equipment or, where no camp equipment is maintained, continue, after the last ten days to entail extra expense upon the holder of Govt. Servants.

As the D.A. cannot be paid for more than 10 days of continuity and the headquarter is situated at [unclear] shifted temporarily to the place of duty in terms of S.R. 73 & no special orders of the competent authority were issued in relaxation of the provisions of S.R. 73 the payment of D.A. for periods exceeding 10 days was irregular and as such the overpayments made on this account had recovered under intimation to Internal Audit Cell.

In addition to the following certificates were endorsed on the T.A. bills by the official cashier

- (1) I was provided with free conveyance.
- (2) That I was continuously present there.
- (3) That I was not provided with free conveyance and lodging.

The office order No. 1515 dated 29.8.77 and office order No. 1536 dated 5.9.77 in connection with

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The arrangement for their stay food etc. to be made by the Admin. Payment for food etc. made out of the advance of Rs. 50 to each Medical Officers/Officials. In this connection following audit observations were made :-

(1) It is evident from the above that food and lodging were provided by the Govt. and certificates were recorded by the officials to claim T.A. The officials did not produce necessary certificates from their houses that they had not been provided with food and lodging.

The provision to S.O. 51 para (10) provides that when a Govt. Servant, while on tour is permitted to stay in Govt. office building free of cost, due to non availability of rest house, Dak bungalows Private Accommodation etc. If the accommodation provided in the office building is not of standard usually available in the Rest-House, it has been decided that in such cases the Govt. Servant may draw three fourth of the daily allowance for food and lodging admissible to him at the station concerned.

In addition to above, para graph 3 of order of S.O. No. 71 envisage that no daily allowance will be admissible to a Govt. Servant performing such local tours. At Hd. Qr. in a staff car or Govt. Vehicle provided to him free of charge.

Further para 7 of S.O. 71 lays down that in order of local journeys with free conveyance one way the Govt. Servant may be allowed one fourth of the daily allowance for food and lodging as provided in S.O. 51 for ordinary places.

It is apparent that free conveyance was provided to the officers/officials on the starting journey and return journey from place of duty. Free lodging was provided to them at place of duty as evident from office order quoted above but the daily allowances were paid in full which was not proper. Necessary overpayment may be worked out after

making necessary verification. In regard to free conveyance and lodging in terms of T.A. Rules. Recovery of overpayment may be effected under Intimation to Audit.

Page 7

39/CP
12/11

Annual increment of following officials were checked with second proviso of order of U.C.S. (CP) dated 23.6.73. Order No. F.15(1)73-JHU dated 23.6.73.

Name	Designation	Date of next increment.
1. Sh. Om Prakash.	Inspector	1.11.73
2. Sh. Ram Phal.	Peon.	1.11.73
3. Smt. Prabhika Nursing orderly		1.11.73
4. Sh. Nath Ram.	do	1.11.73
5. Sh. Laxmi Devi.	do	1.11.73
6. Sh. Highamber Singh Chowdhary.	do	20.10.73
7. Sh. Dayal Singh.	do	20.10.73
8. Sh. Urvu Devi.	do	20.10.73
9. Sh. Umed Singh.	Sweeper	1-11.73
10. Sh. Rajjit Singh.	do	31.10.73
11. Sh. Dharam Singh.	do	1.11.73
12. Smt. Kanchan Devi	Sweeper	1.12.73
13. Smt. Gyandevi Devi.	do	1.11.73
14. Sh. Pankaj Behara Saha	Therapist	27.10.73
15. Sh. Mohan Chandra	do	28.6.74
16. Smt. V. Uppal.	Staff Nurse	29.9.73
17. Smt. Bindu Devi	do	16.8.73

In the annual increment of Senior Officials, the basis of Junior Sh. Beberilal Cook his date of increment being 20.2.73.

It was, however, observed that comparison of the total number of Junior officials were...
The basis of...
13-232 and according to seniority of the...
pted and the seniority of cadre as a whole...

88/C
 82

14/C
 13
 113
 28C
 119/C

Consequently the change made in annual increments of the officials was irregular and appear to involve payment of pay and allowances as shown below:

S.No.	Name	Designation	Date of increment	As above	Pay
1.	Sh. Ram Phall	Peon.	1.11.73	20.2.73	180
2.	Sh. Nath Ram	Nursing Orderly.	-do-	-do-	150
3.	Smt. Prabha Nautiyal	-do-	-do-	-do-	150
4.	Sh. Laxmi Devi	-do-	-do-	-do-	150
5.	Sh. Dishambar Singh	Chowkidar	26.10.73	20.2.73	180
6.	Sh. Dayal Singh	-do-	30.10.73	-do-	180
7.	Sh. Urva Devi	-do-	1.11.73	-do-	180
8.	Sh. Umad Singh	Sweeper	31.10.73	-do-	180
9.	Sh. Ranjit Singh	-do-	1.11.73	-do-	180
10.	Sh. Dharam Singh	-do-	1.12.73	-do-	180
11.	Smt. Kanchulaya Devi	Sweepress	1.11.73	-do-	180
12.	Smt. Gaja Nand Devi	-do-	27.10.73	-do-	180

The cases may be reviewed in the light of the remarks, and the amount of pay and allowances paid in excess to the officials may be worked out and recovery may be effected under intimation to Audit.

The admissibility of change in annual increments of S/Shri Om Parkash Dessor, Sh. Mukand Mohan Saha, Sh. Mohan Chandra both Pharmacist, Smt. P. Uppal Staff Nurse and Smt. Dhain Kaur Staff Nurse and other such cases may also be reviewed on the aforesaid lines and results thereof may be advised to Audit.

Pass to
 Payee to

Irregular payments were charged and 5.11.73

87/c
 88

~~PARA-8~~
Para-8
 PARA-8
Para 8 Income Tax Recovery

assesses it was observed that rebate on HRA was allowed but no house rent receipts from the owner of house were made available to Audit with the result that accuracy of income tax paid by the officials could not be ascertained. It is therefore suggested that the relevant HRA Receipts may be obtained from the staff concerned and shown to Audit at the time of next visit otherwise the income tax may be worked out allowing rebate and or necessary recovery of income tax effected from following official under intimation to Audit.

S.No. Name Design. Amount of rebate of HRA on account of HRA

1. Sh. S.M. Pathan Doctor Es. 1576-00
2. Dr. Mrs. Manju Das Doctor - do - do - Rs. 1649-25

(b) An arrear of Rs. 3049-15 on account of pay fixation was paid to Dr. Satya Parkash for the period from 1-1-77 to 31-5-78 vide pay bill No. 1821/77 dated 26.4.77 during the year 77-78 but no income tax recovery was made from the arrear. The income tax not recovered on this amount may be worked out and recovery be effected under intimation to Internal Audit Cell.

~~Para 5~~ Irregular payment of House Rent Allowance in excess of Rs. 112-50 without production of house rent receipts. (Ref: Para 5 of 1977-78)

While scrutinising the pay bill register, it was observed that house rent allowance paid to the undernoted officials more than Rs. 112-50 P.M. but the admissibility of HRA could not be ascertained due to the fact that house rent receipts from owner of house or rental assessment from Municipal authority were not shown during the course of Audit.

It is, therefore, suggested that house rent receipts or the assessment certificates as the case may be shown to Audit at the time of next audit. Alternatively the HRA paid in excess of the limit of Rs. 112-50 P.M. during the year 77-78 may be recovered from following officials under intimation to Audit.

S.No.	Name	Design.	HRA paid in 77-78	Amount due	Excess HRA
1.	Dr. S.M. Pathan	Junior Sp.	1576/-	1350/-	226-00
2.	Dr. Mrs. Manju Das	Specialist JMO	1649-25	1350/-	299-25

Irregular payment of surcharge on the medicines purchased locally amounting to Rs. 8594-94.

Para 8
 Para 9
 Para 9

Para 10
 Para 10
 Para 10

TO 4% over and above. The cost of medicines and sales tax as enumerated in the enclosed statements amounting to Rs. 6594-91 was paid during the year 1977-78.

As the surcharge was not included in the quotations, there was no justification for the payment of the same.

Immediate steps may be taken to recover this amount or adjust. This amount in future bills of the firm in question or in default thereof ex-post-facto sanction of the competent authority may be obtained for the payment of these surcharges over and above. The cost of medicines and sales tax and communicated to Internal Audit Cell.

All payments for medicines may be reviewed with a view to deducting similar overpayments and results intimated to audit.

CM/20/77 dt. 14.6.77.	M/S Kanwar Dhara & Sons.	4%	13-49	368-20
CM/21/77 dt. 20.6.77.	M/S Nation Lal & Sons	4%	6-72	183-45
CM/23/77 dt. 11.7.77.	M/S Anar Medical Store	3%	9-45	250-84
	231 M/S Uni Agencies.	4%	13-49	368-20
	233 M/S Friends Associates	3%	9-45	250-84
	242 M/S Spencer & Co	4%	6-22	224-17
	243 -do-	4%	13-49	368-20
	246 M/S Copper Pharma	21%	6-22	224-17
	247 M/S Anar Medical stores	3%	8-44	289-34
	248 "	3%	10-00	300-00
	250 M/S Spencer & Co.	3%	10-25	302-00
	251 M/S Uni Agencies.	4%	12-77	348-00

C.R. No. SYHO. Cost of medicine. Surcharge Total amt. paid. the bill. % Amt.

C/3/77 dt. 5.5.77.	7	M/S Indira Agencies (Regd.)	3%	9-45	340-32
	8	"	3%	7-35	272-88
C/5/77 dt. 6.5.77.	24	M/S Kanwar Dhara & Sons	4%	13-49	368-20
		M/S Koodrug		16-15	399-95
C/13/77 dt. 10.6.77.	130	M/S Kanwar Dhara & Sons	4%	12-45	299-25
C/16/77 dt. 10.6.77.	141	"	4%	10-00	300-00
		M/S Spencer & Co.	4%	13-17	359-59
		152 M/S Wilson	4%	2	349-96
				05	302-00
				47	289-30
			4%		349-70

85/C
525

1197C
84
152

Para 10
Para 11

... of pay ...
 ... of the ... 2000 ...
 ... the ... question was declared ...
 ... and remained ... in the premises of ...
 ... Dr. Jishi Memorial Hospital from 10.22.1976 to ...
 ... 5.3.1977 and was sent to M.S. Nambhoni Service Station ...
 ... from 5.3.77 to 21.4.77. Two drivers and one helper ...
 ... engaged on the ambulance were on the strength of ...
 ... Directorate of Health Services, and their services ...
 ... were not utilised for the purpose anywhere either ...
 ... in the Directorate of Health Services or in any other ...
 ... office of the Delhi Admin. during the aforesaid period ...
 ... of 3 months when the ambulance car remained idle ...
 ... Thus sum of Rs. 6402-00 paid as pay and allowance ...
 ... approximately to two drivers and one helper during ...
 ... the said period without work was obviously an ...
 ... expenditure which should have been avoided. The ...
 ... circumstances under which the services of the staff ...
 ... could not be utilized may please be elucidated.

In affirming

(11)

Para 10
Para 11
Para 12

... excess purchase of stationery.
 While scrutinising the contingent vouchers it was ...
 observed that stationery worth Rs. 66-27 was purchased ...
 M/S Man Billa Math Man as detailed below :-

S.V.No.	Date	Amount
215	11.6.77.	21-10
216	11.6.77.	17-12
217	11.6.77.	28-05
		53-27

As the Head of offices are empowered to purchase ...
 stationery locally upto Rs. 40/- on one occasion, it ...
 suggested that ex-ante sanction of the competent ...
 authority may be obtained and communicated to internal ...
 Audit Cell to regularise the purchases.

Para 9 - Irregular pay fixation and absence of ... of ...
 increment. (Rt. Para ... of ...)

DETAILS OF PAY AND ALLOWANCES AS ON 31.3.1977

S.No.	Name of the official & Designation.	B.A.	Pay	DA	GR	HLA	Total
1.	Sh. Sultan Singh Driver.	3	300	150	15-10	35-00	500-10
2.	Sh. ...	3	217	100	15-10	45-00	377-10
				122-70	14-10	32-55	

According to

Para 11

Para 10
Para 11
Para 12

84/C
92

H/C

83

77
78
79
80
81

A.O. 11 It was observed that he was appointed on 15.9.76 in the old pay scale of Rs. 650-1200 and was granted increment of Rs. 30/- raising his pay to Rs. 680/- w.o.f. 1.9.77. He was appointed regular post in the revised scale of Rs. 700-1300 w.o.f. 1.6.1977 and was given the minimum pay scale of Rs. 700/- and was given increment w.o.f. 1.6.1978 raising his pay to Rs. 740/-. As the date of increment cannot be changed with regular or adhoc appointment has no effect on it, he should have been granted increment w.e.f. 1.9.77 raising his pay to Rs. 740/- under P.R. 24 & 25 w.o.f. 1.6.1978.

11) Dr. Naval Kishore's Service Book was also examined and it was observed that he was appointed on 6.11.77 w.o.f. 8.6.1978 and he was drawing pay of Rs. 710/- w.o.f. 1.1.1978 in the old pay scale of Rs. 650-1200 and his pay was fixed at Rs. 740/- P.M. in the revised pay scale of Rs. 700-1300 w.o.f. next date of increment w.o.f. 1.1.1978 raising his pay to Rs. 780/- vide D.H.S. order No. 1516 dated 17.7.79 issued vide order No. P.42/60/78/DHS/Estt/31079-117 dated 17.7.79. Date of increment is determined according to date of appointment as per P.R. 24 of adhoc or regular service. The date of increment should be w.e.f. 1.6.1978 raising his pay to Rs. 780/- in the revised scale.

Both these cases as well as all other cases may please be reviewed and result intimated to intermittent cell in due course.

Page 17
para 17
18

18

Para 10: From entries in the cash book, a lost check of Post. Cash Book of Jeebh Hospital, New Delhi had revealed the following discrepancy :-

- (1) The statement of unbalanced amount at the end of each month did not contain the interalia to the information, date of presentation of bill/sub voucher with the result that some three months old amount would not be accounted. The details of unbalanced amount at the end of March, 1979 were given by the statement which revealed that Rs. 11 up of sub voucher No. 2813 dated 28.3.79 was not

2 months & 2 days more from the limit of validity
11. Same as provided

28.3.79 was not

83/c
82

25
148
25

10/11
Hofe

contemned by constituting a tax condemnation board and that they may be disposed off by public auction or otherwise under intimation to Internal Audit Cell. PARA - 12

Irregular payment of H.R.A. to the officials residing in their own houses where no house or property tax is leviable. PARA 12

While scrutinising the H.R.A. declarations it was observed that following officials were residing in their own houses where no house/property tax is leviable but have wrongly filled in form 1 to claim H.R.A. They are not paying house tax/property tax as such they are not entitled to the payment of any H.R.A. All these cases may be reviewed and the payment of H.R.A. to these employees justified or otherwise necessary recoveries effected from them under advice to Audit.

S. No.	Name	Address
1.	Sh. Khazan Singh	V & P.O. Handka
2.	Sh. Daljit Singh	V. & P.O. Barbi Distt. Rohtak.
3.	Sh. Itaj Kumar	V. & P.O. Bijwasan.
4.	Sh. Ajit Singh	V & P.O. Chaudpur.
5.	Sh. Ram Chandor	V & P.O. Nuharkpur.
6.	Sh. Sultan Singh	V & P.O. Naugal Thakran.
7.	Sh. Shyam Lal	V & P.O. Khora.

Excess payment of H.R.A. to Dr. H.N. Lall Anilaji and other Doctors drawing H.P.A.

While checking the P.D.H. it was observed that he was being paid H.R.A. at Rs. 175-30 while he was drawing following amounts in the old pay scale.

P.D.A.	243-00
I.R.	60-00
Pay	770-00
DA/ADA	160-00
CIS	75-00
HRA	175-35
H.P.A.	206-65
	<u>1781-00</u>

Jan. 1978

P.D.A.	243-00
I.R.	60-00
Pay	800-00

Para No-13
PARA 13

PPR-12
10/11
10/11

10/11
10/11

PPR-13

82/c
 [Handwritten initials and scribbles]

15% of pay and D.P. comes to 100-50 and P.D.A. is not taken
 treated as pay for commutation of H.R.A. Even if the
 P.D.A. is included, the H.R.A. commutable comes to 109.94
 from April 1971 and Rs. 174.4 from Jan. 73. However the
 position may be reviewed in the light of necessary orders
 regarding commutation of P.D.A. as pay for calculation of
 income tax and H.R.A. and payment of H.R.A. at higher rate
 justified otherwise the overpayments of H.R.A. in this case
 well as other cases may be worked out from the year 1971
 when the hospital was taken over by the Govt. and
 recoveries effected under intimation to Internal Audit Coll.

PARA-14
 PARA-14
 [Handwritten notes and scribbles]

Para-14 Non recovery of water charges from Shri M.L. Tamija
Admin. Officer.

PARA-14

While checking the P.B.R. it was observed that
 Shri M.L. Tamija, Administrative Officer was allotted a Govt.
 accommodation in Timarpur but water charges which were to be
 recovered at that rates were not being recovered from him.
 In the absence of any justification supplied the amount may
 now be recovered and recovery of arrears in this respect also
 effected under intimation to Internal Audit Coll.

Para-15
 [Handwritten notes and scribbles]

Para-15 Remittances
 The following remittances may please be verified from the P.A.O. concerned and original copies of verification forwarded to Audit.

PARA-15

S.No.	Date	Amount	Head of Account
1.	1.4.77.	415-13	10-50 Medical
2.	30.6.77.	100-50	-do-
3.	22.6.77.	100-00	-do-
4.	21.9.77.	938-90	-do-
5.	23.12.77.	520-75	-do-
6.	7.2.78	362-76	-do-
7.	31.2.78	213-34	-do-

2842-11

PAGE 16

PARA 15

CASH BOOK

1972-73

On 12/3/79, a sum of Rs. 104-90 was paid to Sh. Dharam Singh against Roll No. P/137. The amt. was paid out of Rs. 334-90 as per entry in the Acquittance Roll, leaving the undisturbed amt. of Rs. 230/-. No record showing the deposit of this amt. by deposit into treasury or adjusted by short drawn through any subsequent bill could be shown. This may be looked into & exact position intimated.

It will be in the fitness of things if in future a cross reference is made against original entry in Acquittance Roll showing date of deposit/adjust. of such amt. of short payment.

80/c

PARA-17

- 21 -
~~Para~~
~~Para~~

17
PARA-17

100/444
23/11/81
28/11/81

Para No. 32

SUSPENSIONS
(The Para No. 32 of 1978-79)
PARA-17

Four officials were placed under suspensions during 78-79 on per details given in enclosed statement. In this connection following remarks are offered:-

(a) The cases were required to be reviewed for the increase/decrease ~~KOMK~~ of subsim ~~allied after 6 months~~ suspensions in each case. A perusal of the files however did not reveal whether or not this was done. Moreover, all the four officials continued to draw subsistence allowance through out their suspension, confirming that no such review was conducted in any case. Reasons therefor may be furnished and guarded against in future.

(b) The officials mentioned at serial numbers 2, 3, 4 & 5 were reinstated on 26.11.81, 20.11.81 and 20.11.81 respectively and it was stated that matter regarding pay & allowances for the period of suspension would be decided later on no such decision has been taken till date as per relevant files. This may please be got expedited. In addition specific orders regarding treatment of suspension would also be necessary in each case and may also be got issued to avoid any confusion in that matter.

(c) In the case of Sh. Baljit Singh N.O. it was decided that two annual increments be with held for a period of two years without effect, and that period of absence and suspension from 22/1/79 till the date of his joining (He was re-instated on 17/2/81) might be treated as extra ordinary leave without pay and he would not get any thing more than the subsistence allowance which he had been receiving.

79/c

drawing vide the order No. P.3(24)/71-3183/270 dt. 16/2/79.

In this connection it is stated that as the employee was on leave of absence and suspension from 22/1/79 to 16/2/81 he will not be entitled to any pay and allowance for this period except for C.C. and H.R.A. for the first four months only. A statement of pay and allowance and subsistence allowance drawn by him during this period (as per entries in the P.D.R. book) has been drawn up and a total recovery of Rs. 6100-30-00 has been made to him e.g. arrears of D. & A. pay. The position may please be looked into in the light of above remarks. and amount recovered from official after verification and compliance report.

Further, the very fact that the period from 16/2/81 has been treated as E.O.L. without pay (with M.C.) this will have automatic effect of post-draw his further increments. This may also be kept in mind at the time of granting next increment.

PAY/SUBSISTENCE ALLOWANCES & OTHER ALLOWANCES DRAWN BY

SH. PALJIT SINGH, N.O.

PERIOD		AMOUNT	TOTAL
FROM	TO	(Rs.)	
22/1/79	31/1/79	379-65	172-50
	Feb-79	376-65	376
	March-79	376-65	376
	April-79	211-00	
	May - 79 TO	215-75	
	Oct. 79		

78/c
79

Nov. 79 TO	210-95	1685-70
April 99		
May 90 to	224-50	672-75
July 90		
August 90	229-35	228-35
Sept. 90 to	232-65	465-30
Oct. 90		
Nov, 90 to Jan	236-85	710-55
Jan 91		
1/2/91 to	241-05	137-70
16/2/91		
Total-		6281.65

Loss C.C.A. and P.R. for the four months 11-79 and Rs. 31-05 respectively.

Rs. 131-40

Bar recovery - 6100-25

Plus arrears of D.V. etc. drawn during the above period.

31
34

~~PAPA - 20~~ ~~para 34~~ ~~PAPA - 19~~
VEHICLE NO. D.L.P. - 4600

(n) Vehicle No. UBF - 4600 is used in the hospital as ambulance and two drivers, Mr. Dharam Chand and Khus-
-Ram are posted in the hospital for driving the vehicle along
with one helper. It has been observed that the vehicle is

Set of
D.V.

77/C

Settled

11/79	5.4 25
12/79	3.500
1-79	4.750.
2/79	3.714
3/79	3.800

July 10/79

It will be observed that there have been variations. Against the coverage of 5.425 Km. per liter in 11/79 it is a first 3.000 Km. liters on 3/78 by so on this needs elucidation.

PARA - 18
 PARA - 18
 PARA - 18
 PARA - 18

IRREGULAR PAYMENT OF REPAIR OF ELECTRICAL SYSTEM

On closing the cash contingent bill No. C/111 dated 31/3/79 it was noticed that Rs. 711-45 were paid to M/s Jainsons Electricals, New Paltan Road on account of repair of Electrical wiring vide the following Sub. Vtrs:

S. No.	Sub Vtr. No.	Firm bill No. & date.	Amount of firm bill.	Amount for payment
1.	462	1302 dt. 27.3.79	63-25	56-25
2.	463	1303 dt. -do	90-50	83-50
3.	464	1304 dt. -do-	94-20	74-20
4.	465	1307 dt. - do	1,199-50	96-50
5.	466	1309 dt. - do-	59-50	94-50
6.	467	1308 dt. - do-	99-50	94-50
7.	468	1309 dt. - do-	99-50	94-50
8.	469	1301 dt. -do-	77-65	68-65

76/c
 77
 78
 79
 80

470 1322 59.95
 777.45

above repair work

(a) The repair work was not done by H/a Electricals without authorizations from other departments. This is irregular, as such the effect of which the unauthorized strictly observed in his name may be intimated and where necessary sanction of the authority may be obtained for regularizing the expenditure.

(b) Electrical goods worth Rs. 172-00 were purchased from H/a Supreme Electric Works vide their bill no. 200 dt. 19/1/79 and vide Sr. No. 9329 under bill no. 37/79 dt. 7/2/79 on 14/2/79. The goods were not taken to store as neither stock entry has been made on the copy of the vouchers nor the stock register contained these entries.

The matter may be looked into and in case the goods were not received the amount may be recovered from the firm.

(B) IRREGULAR PURCHASE OFFSTATIONERY

As per rules issued by Office of Controller of Accounts Stationery not exceeding Rs. 40/- in each case subject to the limit of Rs. 500/- per annum. However, a check of the vouchers revealed that stationery exceeding

75/c

Handwritten marks and signatures, including a signature that appears to be 'S. S. S.' and other illegible scribbles.

Rs. 40/- (In each case) has been purchased

S. No.	Contn. Bill No.	Sub. Voucher No.
1.	C/31/71 dt. 7.2.79	326
2.	C/31/71 dt. 9.2.79	412
3.	C/31/71 dt. 6/7/71	13
4.	C/11/71 dt. 9/71	123

The purchases of stationery are as follows: In our instance, the stationery, as much as possible, was purchased under which the above purchases were made in accordance with the order on the subject may be indicated in the

It was also noticed that items shown in items 1, 2, 3 & 4 above though related to stationery were not purchased from 'General Store' in the contingent register. With a view to avoid the sanction of the competent authority for purchase of stationery exceeding Rs. 500/-, these items are pointed out above as illustrative and not exhaustive. In all similar cases, the competent authority should be satisfied that the total amount of all items exceeding Rs. 40/- in each case and for the total amount exceeding Rs. 500/- during the year may be obtained under sanction in order.

(C) Public Health Officer

The following quantities of stationery were purchased for the Hospital, ...

74/C
 93/C

Bauli, Delhi and the amount was paid vide

Sub. Vr. No.	Firm bill No. & Date	Quantity purchased.	Rate
369	2032, dt. 12/3/79	180 kg	1.43 per kg
371	2023 dt. 21/2/79	90 kg	1.43 per kg

It was stated that the dietary articles were purchased at the rates approved by the Lok Nayak J.P. Narain Hospital for their Hospital. It was also stated that J.P. Hospital vide their letter No. F.4/1/Sec/100/79 dated 30th March 1978 approved the rates of M/s Jaswant Singh at Rs. 1.38 per Kg. subject to revision per Govt. Govt. order. In the instant case the firm @ Rs. 1.43 instead of Rs. 1.38 per Kg. i.e 0.5 paise in excess of the approved rates. The orders of the Govt. for revision of rates were not shown to audit. Thus there was an over payment of Rs. 13.50 paise in the said bills. The same may please be reviewed in r/o other purchases of stores from the firm during 1978-79 and the total over payment calculated and recovered under intimation to audit.

(D) REFILLING OF GAS CYLINDERS :-

(a) The under noted amounts were paid to Lal & Sons (?) Ltd. vide bill No. CB/39/ dt. 22.2.79 Rs. 2156-32 encashed on 2.3.79 :-

73/C
7161

Handwritten scribbles and initials, including "85" and "92/C".

S. No.	Sub. No.	Particulars Bill	Amount
	No.	Dt. & Date.	
1.	340	2205, 25.1.73	65.00
2.	339	2203, 0.2.73	67.00
3.	340	502, 6.3.73	65.00
4.	341	2202, 12.12.77	65.00
5.	342		202.00
			191.00

The above vouchers/bills were
 one year. ... for delaying the
 on record ... to audit. He ...
 recorded a certificate on these bills ...
 were not received earlier and in case ...
found to have been received then may ...
 The office has not recorded any certificate on
 chers that these were not paid earlier ...
 may please be investigated now and if ...
 these vouchers was made earlier the amount ...
 vouchers referred to above may be recovered ...
 informed of it

(b) As per the stock entry certificate ...
 the voucher the ... were received and entered ...
 register for 73-79. However, the concerned ...
 was not shown to ... reasons for ...
 purchase! In 1977-78 in the stock register for ...
 an entry certificate also entered on the ...

72/c
70 (6)

PARA-19
~~Para 19~~

9/1/78
26/2
1/3/78

50
Page
Page

PARA

LOCAL PURCHASE OF MEDICINES

PARA-19

(Ref: Coram 3181 1977)

The Hospital in purchasing the medicines after issuing the sanctions by the Head of office No. 100/100/100 delegation of power rules or orders were quoted while issuing the sanction. Vide letter No. F.16/76/AC dt. 29/6/77 the power of the Head of Office is Rs. 500/- per annum. However, it was seen that the Hospital had issued a reference to the Director of Health Services vide their letter No. F.21(1)/77. JMH/1150 dt. 11/4/78 for increasing the power for purchase of item to Rs. 500/- in each case and it was also pointed out there in that purchased within Rs. 500/- would be made in anticipation of the approval but no approval or enhancement of powers was made available. It was observed that in certain cases purchases even above Rs. 100/- were being made locally and the quotations were not shown to the Head of Office. A few instances are given below. The matter may be looked into in right of the above remarks.

All such purchases made may be got regularized with the powers of the competent authority.

S.No.	Vr.No.	Firm from whom goods purchased.	Amount.
<u>CB 51178 dt. 31/3/78</u>			
1.	448	British Medical Store	359-86
2.	449	British Medical Store	362-00
3.	458	Boots Company (India)	464-53
4.	459	Sham Doss (India)	383-75

71/c
 69
 24
 90/1
 H.C.

XXXXXXXXXX	1 soap Bar	1-1-79	5-1-79 130
	4 Lief Boy	-- do --	-- do -- 120
58/19-3-79	Puro Phynyl	19 - 02 - 79	23.1.79 120

- (i) Discrepancy in the date of issue needs reconciliation.
- (ii) In future, such occurrence may please be avoided.

Page 37
 Page 37
 (34) Page No. 37
 (Part 79-278-7)

(B) ISSUE REGISTER OF LIVERIES:-

Signature of the recipients of liveries were not obtained while issuing the liveries to class IV staff. Following are few examples.

- (i) Winter uniforms shown issued to S. S. Goyal M.A.
- (ii) 2 Goggles shown issued to Sh. Joga Ram, Const and to Sh. Lakshmi Bhatt N.D. on 9.2.81.

Needful may please be got done now under intimation to audit.

(F) As per certificate of Physical verification given in the year 1979-80 the verification officer has noted that a list of excess/short articles is also being given separately in r/o General Stock (Non consumables) & Stock register (-Furniture).

But no such list was found attached in the respective stock registers nor shown to audit.

These lists may please be traced out and position intimated to audit.

(G) Certificate of verification of stock was not found recorded in the Stock Register of Instruments Vol. 6. Needful may please be got done now and results intimated to audit.

6870/c
58

89/c
50
50
50
50
50

(H) Value of articles was not found recorded in
of the non consumable article register. Needful may
please be got done now under intimation to audit.

(I) The pages of register of deliveries have not been
numbered.

Needful may please be got done now and complete
shown at the time of next audit.

(35)

Page - 36
Page - 38
Page - 38
Page - 38

NON PRODUCTION OF RECORDS

The following records were not produced to audit
(Ref: Para 25 of 1958-59)

- (i) Income tax calculation statements in E/other
entire staff for the year 1978-79.
- (ii) Kitchen stock register for 1978-79.
- (iii) Operation Electric O.T. stock register
1978-79.

Setel
Dany
12/02

68/c

Handwritten marks and scribbles in the top right corner, including a circled 'S' and other illegible marks.

1000 + 1000000 = 1001000, total income

PARA-22

~~Para-18~~ ~~Para-19~~ ~~PARA-20~~ ~~22~~

Para No. 18: ~~Shed~~ ~~House~~ ~~...~~

PARA-22

(1) The following official...
a recently Govt...
the hospital...
may be justified...

- 2. In Hongar D.V
- 3. In D... ..
- 4. In

40

Security of

49

Page 43 Page 43
(Ref: Para 15 of 1984-85)

the following...
Tablets, capsules...
Ganga etc was not...
dom also the...

671C
44

- 1) 2150.00 3/84 25/2/84 Rs 401.25 1/1/78
- 2) 7100.00 12/84 20/1/84 Rs 510.30 1/1/78

Handwritten notes and stamps in the top right corner, including a circular stamp with illegible text and the initials '89/C'.

2) The entries in the cash book are by P.O. in violation of the rules of the Government of India, 1953 to the effect that all bills and receipts of Rs. 100 and above should be reviewed and certified by the Controller of Accounts before being entered in the cash book. The entries in the cash book are not certified by the Controller of Accounts.

3) The entries in the cash book are not certified by the Controller of Accounts.

4) The entries in the cash book are not certified by the Controller of Accounts.

PARA 22
45

PARA 23

PARA 23

The following bills and receipts are not certified by the Controller of Accounts, but the entries in the cash book are in the register maintained by the Controller of Accounts. The entries in the cash book are not certified by the Controller of Accounts. The entries in the cash book are not certified by the Controller of Accounts.

6366/c

Handwritten signatures and initials, including "249" and "79/c".

State of ...

C-200	2256.36	08/25/83
C-201	5214.00	08/25/83
C-202	9157.17	08/25/83
C-203	2153.00	08/25/83
C-204	7431.71	08/25/83
C-205	4014.28	08/25/83
C-207	100.00	08/25/83
C-208	7617.20	08/25/83
C-209	679.10	08/25/83
C-210	3100.10	08/25/83
C-220	14371.02	08/25/83
C-221	14371.02	08/25/83
C-222	535.75	08/25/83

by Agent C-277 of 02-03 on 08/25/83 at 11/4/83
 received and entered at nos 160-169 and against charge the
 ... 08/25/83 ...
 ... 170-179 ...
 ...
 ...
 ...

The first bill to ...
 ...

6265/c
53

-20-

(US) ~~SECRET~~

PARA - 28
~~PARA - 28~~ Page 48

26/c

Para no. 50 for recovery of Int on acc: car...
worth Rs 3312.

(Ref: Para - 2 of 1984-85)

Addressed to WAO XV No. 217-512 (S) 180/84
Hospital/ Advance 1984-85/2007 dated 12/3/84

Att'd

Motor Car Advance

Rs 4232/- on account of interest on Motor Car Advance
was due for recovery of K.P. Nishan...

Hospital 204 May 84. No record was produced...
after the recovery of full amount of principal...

the amount of interest was also recovered...
fact of Int. is not recovered till now...

from him under intimation to audit and reason...
settling his dues when he resigned to S/O...

Exp. 2 to audit.

PARA - 24

PARA - 24

PARA - 24

(US)

Para no. 50 for clearing of Int on acc: worth Rs 331.62
to the...
(Ref: Para - 2 of 1984-85)

With reference to the reply order of the...
dated 15.01.75's...
Jacobovico was supplied with... at 11.00...

purchase Rs 322.62 by W/O J.V. ...
dated 11.01.75. The sup 33000 bills no 1591 at 11.00...

was seen to have been paid on 13.01.85 after...
the report... sanction of the Director...

the... Administration, Co. Inl. Record...

64/c
61

75
102
75/c

may be checked during the period of the...
of the...
to the...
the...
of the...
of the...
of the...

Para No. 56: ...
~~Para 51~~ (Ref: Para 18 of 1981-82)
~~Para 57~~ Para 58

On 11.1.05 ...
of 11.1.05 with ...
of 27.1.05 with ...
in General ...

any ...
since ...
...
...
...
...

Para 57: ...
~~Para 57~~ (Ref: Para 16 of 1981-82)
~~Para 57~~ Para 58

of 11.1.05 ...
...
Voucher No 20 ...
cheque No 4/15/779 ...
copy of the Bill ...
could not be checked ...
...
...

62/C
89/3

75
64
91
234
69/C

... in contingent register, it could not be ascertained the total expenditure of each details heads. In certain cases the expenditure debitable to office expenditure head, have been debited to materials & supply head. Few illustrative examples given as under.

Electricity Bill for the month of vide CB-402 dt 23/3/98 for Rs. 1,86085-08. (Expenditure debited to "Material Supply instead of Office Expenditure")

Repair of E.C.G. Machine and Cartage for Rs. 250/- (Expenditure debited to "Material Supply")

Purchased Misc. articles of Rs. 772.80 and Peon Books Rs. 60.55 (Expenditure debited to material supply instead of Office Expenditure (Vide CB-312 dt. 10.11.94 Rs. 2741.90

Circumstances for the diversion of the Budget may be explained to the audit and all other such cases may also be reviewed under intimation to audit.

57 Para 51 Para 67 PARA - 31

PARA - 31 : Non-Clearance of Liability
(Ref. Memo No. 24)

During the course of Audit it has been observed that, in some cases, the liability has not been cleared till date. Few instances are given below:-

- C-76 M/s Merchantile Rs. 1181/-
18.6.92 (B.P. apparatus Stethoscope etc.)
- C-416 M/s Ramanujan & Sons Rs. 14,187/-
(Screen - x-Ray)
- M/s Great Mid Marketing (P) Ltd. Rs. 5,239/-
(Cassette-Deluxe)

Settled
Date 17/6/95

61/c
48

It is totally wrong and irregular procedure. From the above, it has been observed that log book is not being scrutinised by a responsible officer periodically.

Actually, the running mileage should have been worked out as follows:-

"total kilometers covered in a particular month is to be divided by the quantity of petrol/diesel consumed in the particular month"

The HO, is, therefore, suggested that the average running mileage may be calculated accordingly from the beginning to till date and the compliance may be shown to the Audit.

Further, it has been observed that the records relating to the purchase of petrol/diesel has not been produced to the Audit. The same may be produced to the next Audit for scrutinising purpose.

It has also been observed that as per log book, the ambulance van DL-FA-0043 was not used w.e.f. 1.8.93 to 21.1.1994. The reasons may be explained to the Audit.

Few instances have come into notice that ambulance van was used for purchasing articles from the Paper Bazar, submitting bills to PAU, receiving payments from bank, etc. The HO is, therefore, advised that it should be ensured that the ambulance van has been used for the benefit of the patients in future. Further, it is advised that the log book should be scrutinised once twice a week by a senior officer to ensure that there is no misuse. The average running mileage per litre is to be worked out at the end of each month in the log book in proper manner under proper objection.

pettel
Dinesh
17/93

PARA-26
PARA-26

PARA - 11 : Contingent Bills/Vouchers/Purchases
(Ref. Memo No.6)

During the test check of contingent bills and vouchers made available to the Audit party, it has been observed that codal formalities are not observed as per the provisions of rules. It has also been observed that no efforts have been made by the authorities to obtain Tenders/Quotations from various dealers for purchasing articles required for public service. In this connection, it is stated that

60/c
85

Tenders/Quotations should be invited for the purchase of articles required for public service in accordance with the provisions as contained in Rule 15 read with the detailed procedure enunciated in Annexure appended to rules 102 of the GFR. Few examples are given below:-

15-391 15.3.94	M/s Nat Steel Equmt P.Ltd.	Operating Valve, Safety Valve, steam trap, tully pump, etc.	Rs.31,556/-
10-416 10.3.84	M/s Ramayanan & Sons M/s Great Aid Mktg.P.Ltd.	Screen (Inte- nsifying, etc)	Rs.14,187
10-69 10.9.93	M/s IOL Ltd.	Cassette Deluxe Dryl Appara- tus Cisele	Rs. 5,239/- Rs. 2,700/- Rs. 900/-
10-265 16.11.93	M/s Nat Steel Equpt.(P)Ltd.	Abooler Immersion Heater P.S. Nut & Bolts etc.	Rs. 8,500/-
10-75 10.6.92	M/s Merchantile Surgicals	B.P.Apparatus Stethoscope, etc.	Rs.1,181/-

The HO/DDO is suggested that the reasons for not obtaining the tenders/Quotations may be explained to the Audit. It is also suggested that the above said purchases/expenditure may be got regularised from the competent authority under intimation to the Audit. Further, it is suggested that all other similar cases may be reviewed and the needful may be done under intimation to Audit.

It was also been observed that in some vouchers the pay order is not signed or initialed by DDO and not specified the amount payable both in words and figures and some of the pay orders, are not signed. Further some vouchers and sub-vouchers are not stamped "Issued & Cancelled". Some vouchers for purchase of stores are not bear certificate by the competent authority regarding entry of stores in the stock register. In some sub-vouchers the page number of stock register, in which the entry has been made, is not provided. Few instances are given below:-

10-77	M/s Kendriya Prandar	Daygon spray, Towels and Dusters, etc.	Rs.3,466/- & Rs. 523/-
-------	-------------------------	--	------------------------------

The HO/DDO is suggested that the needful may be done now and the compliance may be shown to the Audit. Further, it is also suggested that all other

FF

84

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Similar cases may be reviewed and the needful may be done under intimation to Audit.

It has also been observed that in some cases prior sanction of the competent authority was not accorded before incurring the expenditure. The procedure is totally irregular and not in order. Few instances are given below:-

1. C-92 4.7.92	M/s Metropolitan Surgical Works	Universal Bore Drill, Paraffin Wase, etc. Service	Rs. 1319/- Rs. 1100/-
2. C-93 4.7.92	M/s Siemens	Plaster of Paris.	Rs. 1000/-
3. C-94 4.7.92	M/s Narain Dass Bhagwan Dass		

The HO/DDO is suggested that the reasons for not according the prior sanction may be explained to the Audit. Further, it is suggested that ex-post facto sanction may be accorded from the competent authority in respect of above said expenditures and the compliance may be shown to the Audit. It is also suggested that all other similar cases may be reviewed and the needful may be done under intimation to Audit. The HO/DDO is further advised that proper sanction of the competent authority should be accorded before incurring any expenditure. This may be noted for further compliance.

It has also been observed that some contingent payments are made to the parties without obtaining their receipt in acknowledgement. In some cases receipt of acknowledgement is not obtained in sub-vouchers, but obtained in contingent bills. In some cases the receipt of acknowledgement is not supported with revenue stamps. In some cases the thumb impression are not authenticated by DDO.

Further the HO/DDO is advised that the acknowledgement of receipt should be obtained from the parties while making payments. The thumb impressions should be authenticated by the DDO. This may be noted for future compliance.

The HO/DDO is further advised that every voucher should bear a pay order signed by disbursing officer, specifying the amount payable both in words and figures. All vouchers should bear dated acknowledgement of the payments made. All paid vouchers and sub-vouchers are to be stamped "PAID" or so cancelled that

46 58/c
SJB

81
12
5/K

They can not be used second time and stamps affixed to vouchers are also be cancelled. All vouchers for purchase of stores should bear a certificate by the competent authority regarding entry of stores in the stock register indicating the page number of stock register and such vouchers should also bear certificate of competent authority to the effect that the quantities of stores received were correct, their quality good and they were according to the specification. It should also be ensured that the expenditure has not been unnecessarily incurred to prevent the lapse of budget allotment or that the charges incurred in the year have not been spent from the budget allotment of succeeding years. The above points may be noted for future compliance.

While scrutinising the contingent register, it has been observed that the same is not being maintained properly by this institution. The columnwise totals are not worked out and the balances are not carried forward in proper manner. The HO/ADDG is therefore, suggested that the Contingent Register may be maintained in proper manner and all the budget allotment of the authorised heads of contingent charges may be noted in the appropriate columns. It should be ensured that the expenditure has been incurred with due regard to principles of financial propriety and under proper sanction. Entries are to be made in the register as soon as payments are made and the same should be attested by the HO. The columnwise totals should be worked out and the same should be carried forward correctly. It should also be ensured that charges which are inadmissible or are in excess or the sanctioned bills have not been split into two or more different bills to make them admissible and the expenditure incurred is covered under the delegated powers of the authority who has sanctioned such charges. The needful may be done and the compliance may be shown to the audit.

57/c
S/C

PARA-27

27
PARA-27

PARA-27
S/C

6
6

PARA 4 (Refer Memo No.6) : CONTINGENT BILLS

On scrutiny of the contingent bills for the year 1994-95, following discrepancies have been noticed.

1) The payment worth Rs.6258/- has been paid to ~~M.C.D.~~ ^{bill no.} M.C.D. drawn vide ~~Bill~~ dated 24.3.95 through which arrear of Rs.495/- has been included in the said bill. It may be ensured that no over-payment has been made to M.C.D. on account of water charges included in the arrear in the said bill. Necessary steps may be taken with the M.C.D. to provide the meter reading in each bill. Refer Rule 114 of ~~Govt.~~ Govt. Accounts (Receipt & Payment) Rules.

Central

11) The payment Rs.197972/- has been paid to D.E.S.U. drawn vide Bill No.40 dated 30.3.95 through which an arrear of Rs.185737/- has been included in the said bill. It may be ensured that no overpayment has been made to D.E.S.U. included in the Arrear in the said bill. Necessary steps may be taken with the D.E.S.U. to provide the meter reading in each bill. Refer Rule 114 of Central Government Accounts (Receipt & Payment) Rules.

56/c
50 (44)

90
219
53/c

- 3 -

1.1) While scrutiny of the following contingent Bills it has been noticed that payment made to Siemen Ltd. against their service reports instead of Bills received from the party. It is requested to ensure ^{whether} a sum of Rs. 4800/- has been overpaid or not. ^{or} the same may be recovered immediately and deposited with the R.B.I. under intimation to audit.

a) C-120 dated 5.7.94 for Rs. 3200/-, the payment made against the service report No. 375923 and no invoice has been received from the firm.

b) C-265 dated 10.11.94 for ~~Rs. 9400/-~~ Rs. 9400/- payment amounting to Rs. 1600/- has been made twice i.e. once against service report No. 376046 376046 dated 2.8.94 for Rs. 1600/- (Job No. 376046) as well as against invoice No. 3061/0274 dated 23.8.94 for Rs. 1600/- (Job No. 376046)

67
Stock Register
(Ch. P. S. 9)

C.A. No. 172 dt. 19.8.94 K.A. 4987. It is not clear whether the payment has been made to Ch. Kam. Parkash Chatur, Public. Council, Delhi. Adv. No. 172.

55/c
49/45

PARA - 7 (Refer para No. 2)

VERIFICATION OF VARIOUS REGISTERS
LTC/BILL REGISTER/CONTINGENT REGISTER

I - BROADCAST REGISTER :

- a) BROADCAST REGISTER has not been maintained on the prescribed register.
- b) Paging certificate not recorded.
- c) Broadcast produced on sheets has not been signed by neither by DDO nor by HOO. No certificate has been given as prescribed under the rules on the broadcast.

2/c
45/c

PARA-28
69
73

~~PARA-73~~ ~~PARA-73~~ ~~PARA-28~~

II - ELECTRICITY/WATER CHARGE REGISTER

- a) ELECTRICITY BILL REGISTER : Payment on account of electricity bill in respect of connection No. K.V. 1432616 for the period 7.12.93 to 8.2.94 have been made to D.B.S.U. vide Bill No. C-402 dated 23.3.94 for Rs. 186085/-. The payment for Rs. 197972/- including arrears of Rs. 185732/- have been paid vide Bill No. C-440 dated 30.3.95 against the connection No. K-1432616. It is not clear why the arrears amounting to Rs. 185732/- has been paid as previous bill amounting to Rs. 186085/- have ~~not~~ fully paid to D.B.S.U. vide your office Bill No. 402 dated 23.3.94. The matter may be taken up with the DESU to settle the account immediately and amount overpaid if any may be adjusted in future bills. The steps may also be taken up for repair of the faulty meter to provide correct meter reading.
- b) WATER CHARGES REGISTER : Water meter installed in the Hospital is not working properly and water charges are being paid on average basis. The matter may be taken up the water Deptt. M.C.D. for repair/replacement of faulty water meter to ensure that the payment of water charges may be made as per actual consumption of water in future.

PARA-28

It has been noticed that proper entries have not been made in the Telephone/Electricals/water charges registers.

Paging certificate has not been recorded under the signature of JAO/JAO/DDO

MEDICAL CHARGES REGISTER : The register has not been maintained properly e.g. column relating to relationship of the patient with the Govt. servant, name of Dr., consultation fee, injection, total, period of claim, name of chemist have not been filled.

Paging certificate not given.

54/C
42
43/C

PARR

SPOUSE INFORMATION:

Spouse information in respect of Officers/officials have been received and placed in the file.

Head of Office/DOO is requested to obtain a certificate from the employer of the spouse of the following officers/officials and forward the same to Directorate of Audit, Old Sectt., Delhi for scrutiny:-

- i) Mrs. R.K. Mulla, H.S.
- ii) Dr. Shailender Khatri, O.M.O.
- iii) Dr. Rajiv Choudhry, S.M.O.
- iv) Mrs. G.K. Dewan, N.A.
- v) Smt. Ashok Raghuvanshi, JAO
- vi) Dr. P.L. Arora, O.M.O.
- vii) Smt. Vidya Devi, Sweepers
- viii) Mrs. Kamla Sharma, S.M.
- ix) Dr. Sushil Rattan, S.M.O.

Certificate to the effect may be obtained that he/she has not been allotted any accommodation from his/her employer, and he/she is not availing any facility regarding Medical reimbursement, L.T.C. and T.F./C.E.A.

Rept Hospital

under 158
1870-75

copies of the reports handed over to the Director after discussion.

2 copies

19/11/75

(G.P. SACHDEVA)
AUDIT PARTY NO. VI

SP7	- 3417	1. P&A	- 3417
AGIS	- 1272	- 652 - 652	1272
	<u>5760</u>		
	682	Payable	2145
		less paid	<u>675</u>
		Recovery:-	1470

53/C
 39/C
 1064

Above recoveries be made after due verification and compliance be shown to audit.

Para No. 11 (Ref memo No. 7 0121-8-97)
Sale of Raddi

Sold

During audit it was observed that the hospital purchases one newspaper and it has been noticed that no Raddi account has been maintained and the Raddi news paper has not been sold so far.

It is suggested that Raddi of newspaper may be sold after inviting quotations and be sold to the highest bidder. The revenue collected on this account may ~~also~~ be reflected in the cash book under intimation to audit.

Para No. 5 (Ref Memo No. 8 dt. 21-8-97)
Library Books

In the course of audit of Library books it was found that Library Account has not been maintained properly and systematic manner. A few observation are made as under:-

1. Library Book register was shown to audit. In the register there is no page counting certificate has been given and no paging has been made. Only Sl.No. and name of books have been given.

Instead of
 1- In Library books register the Accession Register should have been maintained with ACC No., Name of Book and Volume, Bill No and Date of purchase, Name of author, cost of book etc.

2. Books Issue Register has not been maintained.
3. List of missing books if any, has not been provided to audit.
4. Condemnation of Books records was not given to audit.

The irregularities pointed out above may please be completed and the audit may be informed accordingly.

Para No. 8 (Ref memo No. 9 dated 21-8-97)
FBR&LPC

PARA 29
 PARA 30
 Para 29

During scrutiny of PBR and L.P.C. the following short-coming/ discrepancies have been noticed.

As per PBR, water charges Rs. 19/- was deducted from Mr. Susant Sanka from July 1996 onwards only. Though the official was not in receipt of HRA for prior periods no water charges are being deducted. LPC of the official

PARA 29
 PARA 30

52(A) C 94
 204
 105/34
 105
 38/c

... does not indicate any outstanding recovery.
 Outstanding water charge recovery from the date of allotment
 ... accommodation may be worked out and intimated to
 ... officials present other and outstanding recovery be made
 under intimation to audit.

Para No. 17 (Ref. memo no. 1 dt. 14-8-97)

LIVERIES OF CLASS-IV EMPLOYEES

During the test audit of liveries issue register of
 class-IV employees for the period of 1996-97, the following
 irregularities have been noticed.

Para-30

1. It has been observed that the liveries articles were
 issued beyond prescribed limit to the following class-IV
 employees which is irregular.

Name of official	Date of issue	No. of quantity issued	No. of quantity admissible	Difference	Amount
t. Raj Km.	22/8/95	12 mtrs cloth for peticot	6 mtrs	6 mtrs	Rs. 156.00
Vidya Devi	-do-	-do-	-do-	-do-	Rs. 156.00
Kaushlya	6/7/96	4 Sarees	2 Sarees	2 Sarees	Rs. 344.00
-do-	-do-	6mtr. of blouse cloth	4.08 mtr.	1.92 mtr.	Rs. 81.00
B. Rao	31/1/96	2 pair of jourseys	1 pair (2No.)	1 pair	Rs. 290.00
Sharma Pd.	-do-	-do-	-do-	-do-	Rs. 290.00
G. Total-Rs.					<u>1317.00</u>

Reasons may please be elucidated to audit under which
 circumstances the articles of liveries were distributed beyond
 prescribed limit. Otherwise an amount of Rs. 1317/- may be
 covered under intimation to audit.

Para No. 8 (Ref. memo No. 12 dt. 26-8-97)

PRODUCTION OF RECORDS PARA-43

The following auditorial records have not been produced
 audit inspite of repeated request. Now the same may please
 be traced out and shown at the time of next audit.

Spouse information

Log books in r/o vehicle No. DL-IA-0053 and DL-6CA-8065
 alongwith history sheets and dismantal register.

Settled
 10/10/97

PARA-32

Part ~~32~~ ~~PARA-32~~
Income Tax (9899)

(Mf Memo No 2/108)

32 Part d: 2

37

O/S - Rs. 33,258 - May

On scrutiny of I-Tax calculation sheets & related documents, following irregularities were observed:-

~~PARA 32~~

PARA 31

(a) Exemption of IIT was allowed in many cases up to (rent) of I-Tax Act on production of rent receipts by rebate claimants. As per I-Tax Act, DDO was required to verify the genuineness of rent receipts so produced before allowing such receipts. These rent receipts & allowing exemption in the absence of verification of rent receipts genuineness of rent receipts & their receipts, exemption of IIT is disallowed now. The DDO is requested to get the following documents from rebate claimants to prove that the receipts were genuine & there was no loss of Govt. revenue either to Municipal Corpn/ Municipal Committee or Tax Dept. on forged rent receipts.

(i) Rent Agreement duly executed through concerned ward's Housing Tax Cell of Municipal Corpn./ Committee

OR
Declaration of Tenant/ person to concerned Housing Tax Cell of Muni. Corp./ Committee
copy of the House Tax paid at standard (higher) rates. Also proof of genuineness of receipts.

(iii) A certificate regarding relationship with owner of property. No exemption is allowed on rent receipt produced from spouse & dependent children.

(iv) A certificate from the office of spouse as to whether exemption of HRA was availed by him in that office for the given rented address.

In case they fail to produce the above documents maka may pls. be taken up with their concerned account municipal corp. committee to verify the genuineness of rent receipts as per required under compliance in audit.

(v) Nursing staff was allowed arrears of washing allowance/ uniform allowance pertaining to previous years. As per ITO Act, DDC is empowered to allow exemption pertaining to current year only. ~~Exemption of washing & uniform allowances pertaining to previous years, may not be allowed as per ITO as filing I.T. Return.~~

(vi) In various cases, rebate was allowed on LIC policies of spouse & children. As per ITO Act, rebate on policies of spouse & children is allowed subject to following conditions:-

- (i) Payment of premia of policies of spouse/children is made out of rebate claimant's income chargeable to tax.
- (ii) Rebate was not claimed by other spouse/child concerned.

However, this requirement were not given due case & rebate was allowed simply on producing policy payment receipts of spouse/children. No doubt, get along with under compliance in audit.

Individual cases of irregularities are pointed out below

Smt. Shivali Bhatnagar - 9899

50/c
33

②
Certificate of Living
10/10/11

C.I.	1,41,177
(-) UA/WI/A	6,800
(-) RA	1,200
Income	1,35,177 or 859
	1,35,180
(-) S. And	2000
	1,15,180
(-) Income	1,2036
Tax	1,170 56258

⑤ Smt. Vinita S/N

She had availed rebate on Policy No. 171816393 of her husband Sh. Pawan Sehgal. Pl. obtain following documents, any of which fails to produce the same. Rebate is disallowed.

Challan No. 51132th recovery of Rs. 220/- made under compliance & audit.

Amount of Rs. 712/ Recovery of Rs. 220/-

Answer - 11

(1) Proof of payment from her saving

(2) A certificate from the employer of her husband as to whether he had any rebate against above referred Policy or copy of his I.T. Return.

~~Mary~~
~~12/10~~
Policy No

171816393

Reb. Perm. amt	Mode of Payment	Rebate available to be claimed & received
824	Bank	164.80
824	cash cheque	164.80
		329.60

49/c

Smt. Brahma Devi S/O

G.S.	95,766
(-) WAIUA	4,27
(-) TA	1,007
(-) S. Ded.	29,000
	<hr/>
	70,732 on 55%
	70,731
T. Income	
Tax	3146
Savings	971
(-) Rebat.	197
Tax Recoverable	2952
	<hr/>

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Smt. Sushila S. Massey S/O

G.S.	1,14,164
(-) TA	900
(-) WAIUA	4800
(-) S. Ded.	29,000
	<hr/>
	88,464
T. Income	88,460
Tax	6692
Savings	12476
(-) Rebat on Savings	2495
Tax Recoverable	6,4197
	<hr/>
	398

(Ded. of Arrears of WAIUA pertaining to previous year not allowed)

at 21/1/19 (9858) 42 9 411

48C
34
35

(9899) (12) 35/C

Mrs. Usha Ravi Latha

G.S.	1,27,471
(-) WA/UA	4800
(-) TA	1200
(-) S. Sec.	20,000
	<u>1,01,671</u>
Taxable Income	1,01,410
Tax	9,282
Savings	43859
(-) Relate on savings	8772
	<u>490</u>
Tax Remanded	

N.O. - Ded. of Amount of UA/WA pertaining to previous year not allowed.

(13)

Small Rem. Bds, S/N (98-99) - 13

G.S.	1,50,490
(-) WA/UA	4800
(-) TA	1200
(-) S.D.	20,000
T. Income	<u>1,24,490</u>
Tax	13898
Savings	32360
(-) Relate	6472
	<u>7426</u>
Tax Recoverable	
(-) At. Recovered	2574
Bal. Tax Recoverable	<u>4852</u>

N.O. - 1) Ded. of amount of WA/UA pertaining to previous year not allowed.
2) Ar. Sec. 80C for N.N. 277/13. Credit is

47/c
 38 (38)

etc

(15)

Smt. Smt. Yadav, BSN

9.8.99

- G.I.
- (-) LIA/WA
- (-) T.A.
- (-) S.D.

1,37,364	Chg for 2199 about
4,800	taken for 2000
6,200	
<u>1,31,364</u>	
20,000	
<u>1,11,364</u>	384
11,360	
11,272	
46960	
9392	
<u>880</u>	

Tax Savings
 (-) Rebate on savings
 Tax Recoverable

Net - Deduction of amount of LIA/WA pertaining to previous yr not allowed

46/C
 31/C
 117
 9/11

98-99 Smt. Vidya Wati Sethi, AAS

G. S.	2,10,809	
(-) W.A./U.A.	4800	(Debt pertaining to previous year not allowed)
(-) T.A.	4800	
(-) S. Ded.	20,000	
	<u>1,81,209</u> or 200	
	1,81,210	
Tax	28363	
Savings	87531	
(-) Rebate (Restrictd)	14000	
	<u>14363</u>	
Tax Recoverable	13943	
(-) A.R. Received	<u>420</u>	
Bal. Tax Recoverable		

Also a certificate be obtained from the employer of her spouse that he has not availed rebate against ~~the Housing~~ Policy No. 0317226 for Rs. 22357 (Rebate availed Rs. 1647). Also proof of payment of this policy from her savings. If not produced a recovery of Rs. 1647/- be also made by disallowing the rebate.

45k
36 (30)

30k
~~30k~~ (45) (197)
H.O.

(114) Dr. Rajiv Gupta, G.D.O. I (98-174) ~~174~~

G.I.	2,47,633	
(-) CA/T/A/AA	1,9200	(Det. of Am and not allowed)
	<u>2,28,433</u>	
(-) S.D-d	20,000	
	<u>2,08,433</u> or 299	
	2,08,430	
Tax	36,529	
Savings	57,416	
(-) Relab on savings	11,483	
	<u>25,046</u>	
Tax Recoverable	25,046	
(-) At. Recoval	16,563	
	<u>8,483</u>	
Bat. Tax Recoverable	8,483	

No 6: - R/R from Smt. Seema Gupta (wife as per copy of Ration Card attached) for H. No. 83, Sharda Niketan @ 350/- p.m. disallowed as per remarks attached.

Mano
(Revenue H. J?)

has 1 DD
in NC JSW H. No. 83
N. 26

~~Para 33~~ - ~~Para 33~~

Memorandum No. 18
Dated: 28/1/99

PARA 33

Regularization of Theft Items

PARA - 32

(A) A Theft of one ceiling fan & one enamelling system took place in the afternoon/night of 13.1.79. In audit report for the period 78-79, audit has made following suggestions to get the loss of theft items written off from competent authority under compliance to audit.

- (i) To obtain enquiry report from Police Deptt.
- (ii) To ascertain book value of missing items.
- (iii) Effective steps taken to guard recurrence of such thefts in future.
- (iv) Action ^{taken} regarding write off of missing theft items from competent authority.

Unit does not seem to have taken any action so far as no relevant record has been produced to audit. It is observed that Unit is neglecting audit observations made in 78-79 after having passed 20 years. Unit is advised to take urgent steps in this matter otherwise matter will be reported to higher authorities.

(B) Another theft took place in the Hospital OPD block and 28 items, as per details given in Annexure 'I' were found missing.

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27/10
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As per record provided, theft took place on 17.6.93 at
Soo Am, F.I.R. lodged with Police Station Dakh Bandhu Guptha Rd
on 2.7.93 and as per stock records theft had
taken place on 9.7.93. Audit may please be elucidated
the exact & corrected position.

No further action has been taken by the Unit after lodging
F.I.R. As per instructions issued by Fin. Deptt. of Govt. of
Delhi from time to time, the Unit was required to comply
the following requirements:—

- (i) To inform H.O. about the theft
- (ii) To Obtain ^{Investigation} report from the police authorities
- (iii) Action taken to get departmental enquiry conducted in order
to determine the responsibility & enquiry completed
within one month from the date of occurrence & submitted
the report to H.O. within 15 days at the latest.
- (iv) To take suitable action against guilty officials, if any.
- (v) Remedial ^{Adoption of} measures to avoid recurrence of losses after
determining the causes that facilitated the loss.
- (vi) Regularization of theft done obtaining writ of sanction
from H.O.

Reasons may please be elucidated to audit as to why
the Unit has not taken any action suggested above so far.
Action as suggested be taken up urgently. It is
advised that in future observations of audit noted
for guidance as compliance of above procedure at
later stage is very cumbersome.

1201/000 [Signature]

42C
270
238
22

WTC
TS
WTC
22

Para 94
88

Para 49

Para 2: Under utilisation of Services

[1] Ambulance : As per the Log Book of the ambulance { Vehicle no. DL 1A 1174}, out of the total milage of 8961 km covered during 2006-07, only 719 km milage was used for the carrying patients and the rest of 8242 km. were used for other than patient purposes.

[2] ECG : It has been observed that during 2006-07, the ECG department of the hospital has functioned fully for 3 months only. No patients were attended at all for 5 months and a very few patients were attended for 4 months. Hospital authorities have furnished the reason that the machine was out of order for 5 months and due to acute shortage of ECG roll only emergency cases were taken up for four months. But as per the Gen. Store Register page no.24, 72 ECG rolls were lying in stock since 1-4-06.

Settled
May
12/07

Reasons for not utilizing fully the services ment for patients may be explained to audit.

Para 15
99

Para 3: Non condemnation of Vehicle.

The Bajaj Tempo Ambulance, 1990 model [Vehicle no. DL 1A 0053], which was purchased for Rs.2.3 lakh was off the road since Feb.2001 after a milage of 53123 kms. due to Hon'ble S C directions. When the vehicle was off the road, an amount of Rs.15,210/- was spent during Sept.01 for its repairs. Since Feb.2001 when the vehicle was off the road, no action of condemnation was initiated till 19-7-06, resulting in diminishing scrap value. In response, the hospital authorities have not furnished any reason.

Necessary action may immediately be taken, under intimation to audit, so that the value may not be further deteriorated.

~~Para 24~~
PARA-24

Para 16
100

Para 34
34

Para-33

Para 4: Shortage of Technical experts.

[1] ECG Technicians: The only post created is lying vacant from the date of creation of the post i.e. Jan.02. No details regarding the number of machines installed and in the absence of technician the person who is conducting the tests has not been furnished.

31/12/07
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(2) Anaesthetist and O T Tech. : the only post of Anaesthetist is lying vacant since long and a jr. Specialist is performing the duties of the Anaesthetist. And the only post of O T Tech. is lying vacant since 1-4-06 and O T Assistant is performing the duties of O T Tech. In all during 2006-07, 441 operations have been conducted.

Hospital authorities may take immediate steps to get the above posts filled to provide better services to patients.

Para 97

Para 5: Hospital Patient Care Allowance

It has been seen that the HPCA is being paid to all the Gr. C & D Employees of the hospital irrespective whether they are performing the duties related to patients or not. In response the Hospital authorities have informed that since their office is located in the ward block itself and further as per the orders of Dy. Sec to GOI dated 3-10-06 issued for the CGHS dispensaries, the HPCA is being continued to be paid.

In this regard Hospital Authorities may furnish the order of DHS, Govt. of Delhi to audit for allowing the allowance.

93

Para 6: Excess procurement of Gen. Store Items & Medical Consumables.

It has been seen that the Hospital is procuring the Gen. Store items in excess than required and these items are not utilized at all during 2006-07 resulting in blockage of funds as per the details of memo. reasons may be furnished to audit for procuring these items.

93

Para 7: Lapse of funds

During 2006-07, the budget allocation in plan fund was 2.69 cr whereas the expenditure met was Rs.2.23 cr resulting in saving of 46 lakhs. And in non plan the budget allotted was Rs.1.99 cr whereas the expenditure met was 1.91 cr resulting in saving of 8 lakh. Reasons may be furnished to audit for not surrendering these funds in time so that the funds could have been utilized where necessitated.

94

Para 8: Settlement of due payments of inoperative Electric Meters.

Four Electric meters were found inoperative in the hospital, the bills of which were not received in hospital after 1992-95 and were received in 2004. The fifth meter, which was in working condition and the bill of which was received in 2004 after 1996. The total Electricity bill mounted to 58.38 lakh. Finance Department approved a payment of

Para 34

Para 34

Para 5-51

Para 4
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30 lakh on 17-1-05 with the condition to fix the responsibility against the defaulter for non collection/ non payment of electricity charges for the last 10 to 12 years. As on date the rest of 50% payment was made under the waiver of surcharge scheme by BSES on 9-1-06.

Hospital Authorities so far have not initiated any action in fixing the responsibility except constituting a committee on 28-4-05. Reasons may be intimated to audit for not initiating any action even after the lapse of two years from the date of constitution of the committee.

PARA 35
PARA

Blockage of 15 lakh on land for the last 27 years.

A piece of land measuring 2.45 acres was allotted at Desh Bandhu Gupta Road, Karol Bagh by the DDA to DHS for expansion of this hospital. The possession of which was taken over on 28-12-83 against a premium payment of Rs.15 lakh vide cheque dated 31-3-79. Expansion of the hospital could not be taken place due to unauthorized occupation by juggi & jophri dwellers. Numerous letters from/to various authorities were written including a D O dated 16-11-06 from Spl. Secretary [Health] to Addl. Commissioner[Slum & JJ], MCD.

- Necessary action taken on the subject may be intimated to audit since there is a blockage of govt. funds.

99

Para 10: Non Production of Record

[1] Spouse information: Hospital authorities have furnished that due to lack of staff the information could not be completed and the same will be furnished later.

Hospital authorities may furnish the above information to the next audit.

Handwritten signature and date: 17/1/18

[GHANSHYAM DASS]
LAO XVIII

Para No. 02
 Para No. 09
 Para No. 04

Irregularities in local purchase of medicines
 (Audit Para No. 09 Dated 18-05-11)

39/c
 20/12/18
 24/12/18
 25/12/18
 26/12/18

During the scrutiny of bills related to the purchase of medicines, it has been noticed that medicines worth Rs.2979121/- were purchased on account of local purchase of medicines from M/s Kamla Enterprises and the under mentioned irregularities were noticed -

1. In spite of inviting tender/quotations at their own level, the purchase were made on the basis of Rate Contract made by Guru Gobind Singh Hospital Raghbir Nagar with M/s Kamla Enterprise on 06-02-08
2. as per the terms & conditions 5, the contract will remain valid for one year where as the N C Joshi Hospital awarded the contract till 2009-10 i.e. even after the expiry of the original contract.
3. No fresh agreement/terms & conditions were laid down at their own level by the hospital authorities with the supplier of medicines.
4. As per the terms & conditions No. 7, the firms which are with in a radius of five kilometer from the hospital are eligible, where as the M/s Kamla Enterprises is situated at Nangloi which is 18 to 20 k.m. from the hospital.
5. As per condition number 9, security deposit of Rs.20000/- is to be made by the firm, but no proof of security deposit is found in the file provided to the audit.

It is evident from the facts mentioned above that the hospital authorities have not only fail to invite the tender/quotations at their own level but also fail in implementing the terms & conditions of rate contract made by Guru Gobind Singh Hospital, on which basis the medicines for local purchase were procured. Justified reasons for not non-following the T & C may be stated to the audit.

98

Para No. 04

Non deduction of income tax.
 (Audit Para No.11 Dated 19-05-11)

Para No. 11

During the scrutiny of bills related to repair & maintenance, it has been observed that in the bills income tax @ 2 % along with education cess was not deduction while making payments to the concerned dealer/agency.

S. No.	Bill No. & Date	Amount of Bill	Name of agency	Tax recoverable
1	116 02-06-09	Rs.29824	M/s Malhotra Surgicals	Rs.615
2	173 26-06-09	Rs.180111	M/s Malhotra Surgicals	Rs.3710
3	200 10-07-09	Rs.47320	M/s Gbhar	Rs.974
4	230 27-07-09	Rs.25148	M/s Chinar Surgical Co.	Rs.518
			Total	Rs.5817/-

Amount
 Amenucc
 Challans - 116, 117, 118
 Query
 12/07/18

Para No. 03

Purchases made without completing the codal formalities.
(Audit Para No. 10 Dated 18-05-11)

During the test audit and scrutiny of the vouchers pertains to purchase, the under mentioned purchases were made without completing the codal formalities, contained in General Financial Rules: -

Bill No. & Date	Cash memo/ invoice number	Name of supplier/firm	Item	Amount (in Rs.)	Remarks
108 29-05-09	018	Lexical Health Care	Double Transducer Cleaner	405600	Purchase made basis of RC of Dr. Hedgewar Arogya Sansthan
144 10-06-09	755	Dollars Enterprises	Medicines	141929	Purchase made basis of RC of Rajiv Gandhi SS Hospital
258 25-08-09	227	Balaji Health Line	-do-	62478	-do-
753	849	Dollars Enterprises	Medicines	223776	-do-
502 24-11-09	324	Lord Krishna Co.	Surgical Items	265637	Purchase made basis of RC of GTB Hospital
754	039	Mediwyn Life Sciences	Consumable Instruments	127291	Purchase made basis of RC of GB PANT Hospital
173 26-06-09	405	Malhotra Surgicals	Repair of Hospital Furniture	180111	Purchase made basis of RC of Lal Bahadur Shastri Hospital

It is evident from the above mentioned details that the purchases were made by the hospital authorities on the basis of RC of other hospitals. The reasons for not observing the rules laid down in GFR may be elucidated to the audit. Hospital authorities must also ensure that in future the purchase should be made as per the rules laid down in GFR.

107
Para No. 08

Non-utilization of vehicle number DL-6-C-A-8065,
(Audit Para No. 05 Dated 06-05-11)

During the test check of log book and information provided by the department in connection with the available vehicles, it is noticed that a Maruti Van, bearing registration number DL-6-C-A-8065 is lying unused with the department since the 20-01-2006. As per the information provided by the department the vehicle was purchased in the year 25-02-97 the registration certificate and stock entry record of the vehicle was not made available to the audit. The department was asked to give reasons for non-utilization of the above referred vehicle since 2006, but no reply was given by the department in this regard.

In case, the said vehicle has reached the specified kilometer/lifespan, as referred in the Schedule-VII of the Delegation of Financial Powers Rules, this vehicle may be declared as condemned, only after obtaining a certificate from the workshop of Transport Department of Government of Delhi as the vehicle is losing its monetary value day by day. It is also suggested that the condemned declared vehicle should not be lie outside/inside the office building without any care for a long period as it may result in theft of various parts of such vehicles and the vehicle also loses its monetary value. Therefore the condemned declared vehicle should be disposed of within a period of three months.

PARA-39
PARA-39
Para No. 09

Shortcomings in outsourcing.
(Audit Para No. 07 Dated 10-05-11)

During the test check of files pertaining to outsourcing of various services the following shortcomings have been observed -

1. Nursing Orderly - as per Agreement number 14 and Term & Condition 14, the agency M/s Prime Services shall responsible to provide the benefits of EPF/ESI to the staff deployed for NOs, the Nursing Orderly provided by the firm should have valid educational certificate of minimum pass of 8th standard, should have first aid certificate & minimum experience of one year work of Nursing Orderly but no documentary proof were found attached with the bills & file. Further as per T & C 39, the staff deployed by the contractor shall screened visual, hearing, gross physical defects and contagious diseases and will a certificate in this regard. No such documentary proof was found placed in the file.

3. Security Services- No agreement was found placed with the file, in case any agreement has been made with M/s Special Executive Protection, who is providing security services, same may be made available to the audit.

4. Sanitation- as per Term & Conditions No. A-12, the agency will timely deposit the EPF, ESI, etc. in respect of the staff deployed for the sanitation/housekeeping services. No documentary proof was found placed in the file.

The department was asked to provide the documents referred above, but the hospital authority fails to provide the same. Higher authority of the hospital must take due care to avoid such lapses in future.

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etc
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~~Para No. 10~~

~~Para No. 40~~
~~Para No. 40~~
Non-procurement of essential medicines
(Audit Memo 14 dated 20-05-11)

Para-39

For a basic health care system, essential medicines 223 (out patients) & 234 (in patients) are intended to be available at all times, in adequate amounts/quantities, in appropriate dosage forms, with assured quality and adequate information for out/in patients. The hospital authorities were asked to give the numbers of essential medicines procured by them during the year 2009-10, but no information was made available to the audit. In the absence of such vital information, audit could not ascertain the quantity of the essential medicines procured by the hospital during 2009-10 and unable to asses that whether the hospital is providing the facility of essential medicines to the common people as per the list of essential medicines.

~~Para No. 41~~

~~Para No. 41~~
Non-production of records
(Audit Memo 01 dated 29-05-11)

(108)

Spouse information in respect of 33 employees, whose names are given in attached list.

Only 1/1/11

[Signature]
1/10

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~~PARA 41~~
PARA NO. 02:

Sub: Irregularities in procurement.

(Memo No.13 dated:20/11/2015)

In terms of Rule 151 of " Limited Tender Enquiry may be adopted when estimated value of the goods to be procured is up to Rupees Twenty-five lakh. The number of firms in LTE should be more than three and web-based publicity should be given for limited tenders. Further, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

During the test check of the purchase files and bills it is pointed out that the Hospital, in violation of above mentioned rule of GFR, has procured following items from open market without calling the Tenders:

S.No.	Name of the agency M/s	Item/commodity	Bill No. and date	Amount
01.	Corporate Diagnostics Private Ltd.	Lab Items.	CB-526 dated 09.12.2014	1,66,257/-
02.	Kee Pharma Ltd.	Lab reagents for fully Auto Analyzer Model "Miura"	CB-503 dated 21.11.2014	6,67,676/-
03.	Krish Biomedicals	ESR Analyser	Cb-559 dated 17.12.2014	2,43,600/-
04.	Frontline Electro Medical Ltd.	Xenon Light source 180 watts .	CB-373 dated 19.09.2014	2,52,000/-
05.	Nitin Enterprises	Four-Pharmaceuticals refrigerator.	CB-366 dated 16.09.2014	5,35,500/-
06.	Nitin Enterprises	Signages and Boards	CB-434 dated 22.10.2014	4,10,423/-
			CB-694 Dated 30.03.15	1,88,257/-
			Total	5,98,680/-
07.	Nitin Enterprises	Printing and Stationary Items	CB-689 dated 30.03.2015	4,79,714/-
Total				35,42,107/-

The Hospital must adhere to the GFR in procurement and to regularize the above mentioned irregular purchase an ex-post facto approval from the Finance Department through the Administrative department may be obtained under intimation to the audit.

PARA NO. 03:

SUB: Irregular reimbursement of CUG charges.

(Memo No.11 dated:19/11/2015)

In terms of Circular No. F-8(36)/OSD/CUG/HFW/2013/159-162 dated 12.03.2015 which is issued in partial modification of earlier circulars on the same subject dated 21/08/2008 and 15/09/2008 regarding guidelines for allocation of mobile phone facility under closed user group (CUG).

The condition "E" of the above mentioned guidelines states that "All the MSs/Directors/HODs may select MTNL, Delhi for providing CUG mobile services, in event hospital fails to select mobile service provider through open tender".

However, on the scrutiny of the records produced before the audit for the period 2014-2015 it is observed that Mobile Service Provider has not been selected by the Hospital through open tender. As per the guidelines, in event hospital fails to select mobile service provider through open tender, Hospital must select MTNL, Delhi for providing CUG mobile services. But the Hospital in violation of the above mentioned circular has continuously reimbursing Mobile charges of the other service provider which is irregular.

As per the records made available to the audit the Hospital has reimbursed the following amount during the period 2014-15 to the following mobile service provider:

Name of the Services Provider	Bill No.	Amount (In Rs.)
Airtel	450 dated 31.10.14	19,048/-
	659 dated 17.03.15	26,468/-
	599 dated 19.01.15	26,396/-
	558 dated 17.12.14	23,580/-
	678 dated 26.03.15	25,604/-
	250 dated 24.07.14	19,660/-
	300 dated 20.08.14	19,389/-
	500 dated 19.11.14	19,477/-
	378 dated 25.09.14	19,075/-
M/s Voda Phone	658 dated 17.03.15	545/-
Total amount		1,99,242/-

Accordingly, ex-post facto approval of the Finance Department may be obtained through their Administrative department to regularize the above mentioned expenditure under intimation to the audit.

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PART - II
CURRENT AUDIT REPORT
(2015-16 TO 2016-17)

Para No.1

(Ref Memo No.04 dated 23.12.17)

Sub. Excess payment of HPCA amounting to Rs 68310/-.

As per M/o Health and Family Welfare revised order dt:- 14-12-2017 after the implementation of 7th CPC it was clarified that the PCA may be paid to Group C and D staff (both ministerial and Non- Ministerial) of the Hospital/Institutes as per provisions of M/o H & FW letter dated 04-02-2004.

During the test checking of PBR it was revealed that Sh. Krishan Kumar, Steno (Grade-II) (Group-B) is drawing HPCA @ Rs. 2070/- p.m. whereas the official was working in the Group-B post. As such the Hospital Authorities has made the excess payment of Rs. 68310/- to the official.

S.No.	Period	Total Months	Amount paid per month	Total Amount paid in Rs.
1	03/2015 to 11/2017	33 march paid in April	2070/-	68310

Hospital authorities is requested to recover an amount of Rs. 68310/- from official, after due verification, under intimation to audit, and other such type of cases may be reviewed at hospital level. Any recovery prior to audit and post audit may also be recovered.

~~Para No. 3~~
43

(Ref memo no.6 dt:- 28.12.17)

Sub. Recovery of Value Added Tax amounting to Rs.14934.00/-

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. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-1)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Secretary (Finance).

Jay

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While test scrutiny of the bills/ vouchers it has been found that while making the payment for Sanitation services, the VAT-TDS has not been deducted by the Department as detailed below:-

Sl No.	Bill No. and Date	Name of firm	Work	Gross Bill Amount (Rs)	VAT(TDS) recoverable @ 4%	Already Recovered	Balance to be Recovered
1	253/18-8-15	Green House Keeping	Sanitation Services	148224	5929	593	5336
2	20/17-4-15	GTI Infotel	Computer Service	263406	10536	938	9598
		Total		411630	16465	1531	14934

Department may please recover the VAT (TDS) amounting to Rs. 14934/- from the vendors as mentioned above and deposit in Govt. account, Further department is requested to review other such type of the cases also at their own level under intimation to audit.

Para No. 44

(Ref to memo no 7 dt:- 29.12.17)

Sub. Excess payment of Transport Allowance amounting to Rs 406156/-.

As per M/o Finance, Department of Expenditure order dt:- 19-08-2016 regarding admissibility of Transport Allowance in the case where the officers are drawing Grade Pay of Rs. 10000/- and above; the officers who are not entitled to use the staff car for commuting between residence to office and back in terms of DOE OM dt:- 28-01-1994 are not eligible to opt for drawl of Transport Allowance @ Rs. 7000/- + D.A. thereon.

But during the test checking of PBR it was found that the following Doctors other than the Medical Suptd. were drawing the T.A. @ Rs. 7000 + D.A., the detail is as under:-

S.No.	Name	Period	Total No of Months	Amount Due per month	Amount Drawn per month	Amount Due	Amount Drawn	Difference
1	Dr. Amar Singh	3/15 to 6/15 @113%	4	6816	14910	27264	59640	-32376
		7/15 to 12/15 @ 119%	6	7008	15330	42048	91980	-49932
		1/16 to 5/16 @ 125%	5	7200	15750	36000	78750	-42750
					Total	105312	230370	-125058
2	Dr. Rajesh Gupta	3/15 to 6/15 @113%	4	6816	14910	27264	59640	-32376

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	7/15 to 12/15 @ 119%	6	7008	15330	42048	91980	-49932
	1/16 to 6/17 @ 125%	18	7200	15750	129600	283500	-153900
	7/17 to 11/17 @ 5%	5	7560	16538	37800	82690	-44890
Total					236712	517810	-281098
Grand Total					342024	748180	-406156

Hospital authorities is requested to recover an amount of Rs. 4,06,156/- from official, after due verification, under intimation to audit, and other such type of cases may be reviewed at hospital level. Any recovery prior to audit and post audit may also be recovered.

Para No. 04

(Ref Record Memo dated 19.12.17)

Sub: Non Production of record

1. Outsourcing file of Ward Boy
2. Valuable register
3. LTC register
4. Advance register

Updated
Ajay
13/07/18

(Ajay Gupta)
AO/IAO
Party No. 10

30/c
P2

PART - II
CURRENT AUDIT REPORT
(2017-18)

PARA 44
Para No. 1

(Ref memo No. 2 dt.9.7.18)

Sub. **Purchase and Installation of Air Conditioners.** PARA 44

During the test check of file pertaining to sanction to PWD i.e. Capital Head it was revealed that Executive Engineer (Elec.), PWD has issued a letter regarding E.I.T.C. of Air Conditioner and water cooler amounting to Rs. 41,79,471/- through its letter no. 528 dt:- 19-02-2018. The proposal is divided into two parts i.e. Rs. 36,94,470/- for the purchase and installation of Air Conditioner and Rs. 4,85,000/- for water cooler. The department has issued the sanction for the same through its letter no. 766-72 dt:- 26-02-2018.

The audit has observed that as per delegation of financial powers issued by the Finance Department the purchase of new Air Conditioners is an economically banned item and if any department wants to purchase the same the approval of the finance department is needed before the execution of the work.

MS is failed to provide the copy of the sanction issued by the Finance Department, Govt. of NCT of Delhi to purchase and install the Air Conditioners to Audit Party. MS is requested to obtain the ex-post facto approval from the Finance Department in this regard. Any other files having the same nature of work has to be checked at office level.

PARA 45
Para No. 2

Ref memo no.4,5,6 & 7 dt:- 13.7.18)

Sub. **Shortcoming in Purchases**

1. The hospital authority has submitted purchase file of Operative [Laparoscope to the audit party, during the scrutiny of this files, Audit has observed that Supply order of Operative Laparoscope was awarded to M/s Vishal Surgical Equipment on rate contract of Lok Nayak Hospital ID No. 2014 LNH 50731-I.
During the scrutiny of file it is noticed that specification of item as awarded by hospital authority are totally different from specification of items as on rate contract but price was same as in rate contract. As specification in rate contract was instrument channel 6mm but hospital authority issued 5mm instrument.
2. During the scrutiny of supply order of Auto Ref/Keratometer, Eye Deptt. It is noticed that:-
 - (i) It is simply mentioned in the file that this equipment is not available on GeM but non availability certificate are not attached in file.
 - (ii) The quotations were obtained without mentioning buyback scheme.
 - (iii) Supply order awarded to M/s MBC Medicoyamtra without buyback of old machine but in bill it is found that the firm has given 2% discount for old machine. Initially buyback was not mentioned in the term and condition. So rate might be changed if buyback mentioned in term and condition initially.

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3. During the scrutiny of purchase file of ECG Machine Model 9108 it is found that the Engineer of M/s Systematic Solutions has visited for repair of existing ECG Machine and given estimate for repair but hospital authority initiated to purchase a new machine as cost of repair was too high.
 The hospital authority mentioned in the file that replacement process is not available on GeM but two rates obtained from | GeM without ascertaining the lowest price from GeM and third quotation received from the open market.
 The supply order was awarded to the firm of open market with buy back.

4. Scrutiny of supply order for printing of hospital stationery items. It was noticed that supply order for printing was awarded to M/s Nitin Enterprises on open tender rate of DDU hospital. But in the open tender of DDU, supply order of many of item were given to different agency at different rate but hospital authority has given supply order to the same agency i.e M/s Nitin Enterprises without proper scrutiny of items.

Hospital Authority has failed to provide the reason for such type of lapses and violation of GFR at the time of purchasing and not properly purchase through GeM to audit. MS is requested to obtain the ex-post facto approval from the Secretary, Health and Family Welfare Department, in this regard. Any other files having the same nature of work has to be checked at office level.

~~Para No. 3~~

(Ref to memo no 8 dt:- 16.7.18)

Sub: Outstanding Contingent Advances amounting to Rs. 88,136/-.

During the test check of auditable record of Advance Contingent Bills, of the hospital for the audit period 2017-18, it came to notice that Hospital Authority has taken the advance of Rs. 88,136/-. But the adjustment bill has not been submitted by the Hospital Authorities, because of that the advance is still lying pending. The audit has also verified the same from the concerned Pay and Accounts Office. The list of the pending advances is as under:-

Bill No.	Date	Purpose	Amount
314	6/9/2016	Adv. Payment in r/o DEO	37986
330	15/9/2016	Adv. Payment in r/o Welfare Officer	22650
362	7/10/2016	Adv. Registration Fee of Manish Kapoor	11500
363	7/10/2016	Adv. Domestic Travel of Manish Kapoor	16000
Total			88136

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Hospital Authorities are requested to submit the adjustments bills in PAO within the prescribed limit of time under the rules.

~~Para No. 04~~
8009-46

(Ref Memo no. 10 dated 17.7.18)

Sub: Excess payment made to suppliers for procurement of Board and Signages amounting to Rs 147132/-.

During the test check of procurement file of board and signage, it is noticed that the procurement has been made on the basis of approved rates of Janakpuri Super Specialty Hospital. The RC submitted by JSSH shows that rates are inclusive of all taxes.

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After scrutiny, it was also noticed that before issue of supply order the Hospital has not taken the consent of the dealer regarding supply of material at the same rate or not and even the Accounts Officer has also raised the query that rates are inclusive of taxes, but even then an amount of Rs. 147132/- paid as GST to Supplier.


Hospital Authority has failed to provide the reason for such type of lapses and violation of GFR at the time of purchasing to audit. MS is requested to obtain the ex-post facto approval from the Secretary, Health and Family Welfare Department, in this regard. Any other files having the same nature of work has to be checked at office level.

~~PARA-47~~
Para No. 05

(Ref Record Memo dated 04.7.18)

PARA-47 Sub. Non Production of Record.

1. Outsourcing file of ward boy.
2. Valuable Register
3. Advance Register.
4. History Sheet of Machines/Equipments.


(Ajay Gupta)
AO/IAO
Party No. 10

27/C

Current Audit Report


During the course of current audit, 14 Observation memos & 01-08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.4,28,350/- were pointed out by the Audit. The Department has not submitted reply of any Observation Memo and some Record Memo. Hence, all the 14 Observation memos and 01 To 08 Record Memo have been converted into 10 Audit Para (including 01 para for Non Production of Record) with recovery of Rs.4,28,350/- & 05 number of TAN.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
3	Short Recovery of License Fee amounting to Rs. 31,220/-.	31,220	0	31,220	PARA-1
4	Overpayment of Travelling Allowance amounting to Rs.3892/-.	3,892	0	3,892	PARA-2
6	Overpayment of Pay & Allowances amounting to Rs.6,564/- due to remaining on Child Care Leave for more than 365 days.	6,564	0	6,564	PARA-4
7	Non deduction of TDS on GST amounting to Rs 3,78,402/- from contingency bills.	3,78,402	0	3,78,402	PARA-5
13	Short deduction of Income Tax amounting to Rs.5,552/-.	5,552	0	5,552	PARA-8
14	Irregular payment of medical expenses amounting to Rs.2,720/-.	2720	0	2,720	PARA-9
	Total	4,28,350	0	4,28,350	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **Dr. N.C Joshi Hospital, Karol Bagh, Delhi** for the period 2018-19 to 2020-21. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the **Dr. N.C Joshi Hospital, Karol Bagh, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Dr. N.C Joshi Hospital, Karol Bagh, Delhi**. The Dte.of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

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

PART-II

CURRENT AUDIT REPORT (2018-19 to 2020-21)

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Para
-48

PARA No.01: Short Recovery of License Fee amounting to Rs. 31,220/-.

(Reference Observation Memo No. 03 Dated 02.08.2021)

During the test-check of Pay Bill Register, it has been noticed that the following Officers/officials are having Govt. Accommodation. The License Fee should be deducted as per the orders of Dte. of Estate/PWD, Govt. of NCT of Delhi. As per PWD order No.F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.03.2014, F.4(1) /Misc / PWD&H /A-II /2004 /P.F /2388-2400 dated 15/02/2018, No.F.4(1)/ Misc/ PWD&H /A-II/2004/ Part.File/8494-8588 dated 08.10.2020, the License Fee was revised w.e.f. July 2014, July 2017 and July 2020.

On scrutiny of the record, it has been observed that the Licence Fee has not been deducted as per revision orders and the same has been recovered at old rates. The details are as under:-

S. No	Name	Desig	Type	L.Fee to be deducted	L.Fee deducted	Period	Total recovery
1	Sh. Jagdish Prasad	UDC	Type-II, Gulabi Bagh	370	310	07/20 to 07/21	60X13=780
						Total	780
2	Ms. Neelam	Nursing Officer	Type-I, Dwarka	135	115	07/14 to 06/17	20X36=720
				150	115	07/17 to 06/20	35X36=1260
						Total	1980/-
3	Sh. Vikram Singh	UDC	Type-I, Dwarka	310	245	07/17 To 06/20	65X36=2340
						Total	2340/-
4	Dr. R P Arya	GDMO	Type-V, Rajpur Road	1270	1065	07/17 To 06/20	205X36=7380
				1490	1400	07/20 To 07/21	90X13 = 1170
						Total	8550
5	Dr. Rajinder Singh	Specialist	Type-V, Motia Khan	1270	1065	07/17 To 06/20	205X36=7380
				1490	1400	07/20 To 07/21	90X13 = 1170
						Total	8550
6	Ms. Geeta Girdhar	Sr. AO	Type-III Nimri Colony	470	370	07/17 To 06/20	100X36=3600
				560	370	07/20 To 10/20	190X04=760
			Type-IV, Shalimar Bagh	750	640	11/20 To 07/21	110X09=990
						Total	5350

Settled

Recovery of Rs. 1980/-

Settled

Settled

Para Party settled
Total Recovery 31220/-
Recovery effected 29240/-
Balance 1980/-

Dr. Rajinder Singh
180-10

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7	Sh. Pradeep Kumar	Nursing Orderly	Type-I, Gulabi Bagh	135	115	07/14 To 06/17	20X36 = 720
				150	115	07/17 To 07/21	35X36 = 1260
						Total	1980
8	Ms. Geeta Khari	Sr. Asstt.	Type-II, Sindhora Khurd	310	245	07/17 To 09/19	65X26 = 1690
						Total	1690
Grand Total							31220

DDO may take necessary action to recover an amount of Rs.31,220/- (Rs. Thirty One Thousand Two Hundred Twenty Only) from the concerned officers/Officials after due verification of figure and facts. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

PARA No.02: Overpayment of Travelling Allowance amounting to Rs.3892/-.

(Reference Observation Memo No.04 Dated 02.08.2021)

As per Travelling Allowance rules, Mileage Allowance for journey by road at places where specific rates have been prescribed, be paid at prescribed rates for auto-rickshaw for journey by auto-rickshaw, own car, scooter, motorcycle, moped, etc. The transport department, GNCTD has issued notification dated 08.05.2013 regarding rate of fare for auto-rickshaw in Delhi which is **Rs.25/- for the first 2 Kilo meter and Rs.8/- thereafter** for each Kilo Meter. The rates of fare have been revised vide notification dated 12.06.2019 which is **Rs.25/- for the first 1.5 Kilo meter and Rs.9.50/- thereafter** for each Kilo Meter

During the audit, it has been observed from Bill No.CB-677 Dated 09.01.2019, CB-679 Dated 09.01.2019 and CB-678 Dated 09.01.2019, that the department has reimbursed the T.A. to following officers/officials @ **Rs.12/- per KM** whereas they have performed journey by their own car or Auto Rickshaw. The details are as under:

S.No	Name of Official	Desig	Distance covered (In KM)	Amount paid @ Rs.12/- per KM (In Rs.)	Amount restricted by Autorikshaw (In Rs.)	Over payment of TA (In Rs.)
1	Subhash Chand	Asstt. Section Officer	736	9072	6318	2754
2	Smt. Geeta Khari	SA/Gr-II	136	1632	1142	490
3	Sh. Hemant Kumar	Statistical Assistant	180	2160	1512	648
Total						3892

DDO may take necessary action to recover an amount of Rs.3892/- (Rs. Three Thousand Eight Hundred Ninety Two Only) from the above Officers/officials, after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

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PARA No.03: Irregular Grant of Maternity Leave for Third Child to Smt. Geeta Khari, Sr. Asstt.

(Reference Observation Memo No.05 Dated 02.08.2021)

During the scrutiny of Service Book in r/o Smt. Geeta Khari, Sr Asstt., it has been observed that she has been allowed Maternity Leave for third child from the period 02.06.2020 to 24.08.2020 for 84 days.

As per CCS Leave Rule 43-Maternity Leave can be granted to

- (1) A female Government servant (including an apprentice) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of (180 days) from the date of its commencement.
- (2) During such period, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

As per form 3, Details of Family, she already has two children, Vansh (DOB-06.06.2005) and Vanshika (DOB - 05.11.2008). But, she has availed the Maternity leave for third child from the period 02.06.2020 to 24.08.2020 for 84 days which is irregular.

As per CCL Leave Rules 1972, the Maternity Leave for third child is not allowed. Hence, Head of Office may convert the Maternity Leave availed by Mrs. Geeta Khari, Sr. Asstt. to any other kind of leave due or the Pay & Allowance paid during the maternity leave to her may be recovered as per rule, after due verification of facts and figure under intimation to audit.

PARA No.04: Overpayment of Pay & Allowances amounting to Rs.6,564/- due to remaining on Child Care Leave for more than 365 days.

(Reference Observation Memo No.06 Dated 03.08.2021)

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

On the scrutiny of Service Book/Leave account in r/o Mrs. Rajni Mandla, Nursing Officer, it has been noticed that 100% salary has been paid to her for the Child Care Leave period beyond 365 days. The details are as under:

Name & Designation	Period of CCL beyond 365 days	Salary per month (Basic+DA)	100% salary for the CCL Period	80% salary for the CCL Period	Over payment
Smt. Rajni Mandla, Nursing Officer	11 days.	Rs.89,505/- (76,500 + 13,005)	Rs.32,819/-	Rs.26,255/-	Rs.6,564/-
Total					Rs.6,564/-

DDO may take necessary action to recover an amount of Rs.6,564/- (Rs. Six Thousand Five Hundred Sixty Four Only) from Smt. Rajni Mandla, Nursing Officer after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

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PARA No.05: Non deduction of TDS on GST amounting to Rs 3,78,402/- from contingency bills.

(Reference Observation Memo No. 07 Dated :04.08.2021)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST amounting to Rs 3,78,402/- @ 2% has not been deducted from the following bills :

S. No	Bill No. / Date	Item purchased / service hired	Agency	Bill Amount with GST (In Rs.)	Bill Amount without GST (In Rs.)	TDS on GST @ 2% (In Rs.)
1	CB-30/ 19.04.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	515712/-	437044	8741
2	CB-40/ 24.04.18	Nursing Orderly payment	M/s Security Solutions and Manpower Services	370027	313582	6272
3	CB-15/ 12.04.18	Providing of food and dietary services	M/s Life Line Services 2017-18	447402	379153	7583
4	CB-16/ 12.04.18	Nursing Orderly payment	M/s Security Solutions and Manpower Services	368546	312328	6247
5	CB-17/ 12.04.18	Payment of DEOs of OPD registration	M/s GTI Infotel	629139	533169	10663
6	CB-18/ 12.04.18	Purchase of Non-consumable Surgical items	M/s Cardiotrace Electronics	2920552	2475044	49501
7	CB-78/ 12.05.18	Purchase of Phaco Emulsification Machine (for eye department)	M/s Cardiotrace Electronics	2226560	1988000	39760
8	CB-98/ 19.05.18	Purchase of medicine for DGEHS card holder of hospital staff	M/s Growwin Pharmaa	380261	344296	6886
9	CB-114/ 31.05.18	Purchase of medicine for hospital use	M/s Growwin Pharmaa	943578	859362	17187
10	CB-103/ 23.05.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	527350	446906	8938



11	CB-123/ 05.06.18	Nursing Orderly payment	M/s Security Solutions and Manpower Services	376580	319136	6383
12	CB-129/ 06.06.18	Payment of DEOs of OPD registration	M/s GTI Infotel	419426	355446	7109
13	CB-162/ 15.06.18	Payment of DEOs of OPD registration	M/s GTI Infotel	838852	710892	14218
14	CB-161/ 15.06.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	527350	446906	8938
15	CB-174/ 22.06.18	Purchase of medicine for hospital use	M/s Growwin Pharmaa	794907	707939	14159
16	CB-283/ 25.07.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	527350	446906	8938
17	CB-276/ 23.07.18	Nursing Orderly payment	M/s Security Solutions and Manpower Services	375614	318317	6366
18	CB-325/ 21.08.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	527350	446906	8938
19	CB-287 / 31.07.18	Purchase of medicine for hospital use	M/s Growwin Pharmaa	1001321	812720	16254
20	CB-321/ 21.08.18	Purchase of Computed radiography system	M/s Axiom Meditech	995000	888393	17768
21	CB-306/ 10.08.18	Purchase of medicine for DGEHS card holder of hospital staff	M/s Growwin Pharmaa	326149	291243	5825
22	CB-298/ 06.08.18	Purchase of mandibular plating set	M/s Vishal Surgical Equipment Co.	600433	561658	11233
23	CB-425/ 28.09.18	Purchase of items for hospital use	M/s Growwin Pharmaa	1409493	1254702	25094
24	CB-424/ 28.09.18	Purchase of medicine for DGEHS card holder of hospital staff	M/s Growwin Pharmaa	638996	570156	11403
25	CB-420/ 25.09.18	Security Guard Payment	M/s Well Protect Manpower Services Pvt. Ltd.	527350	446906	8938
26	CB-417/ 25.09.18	Nursing Orderly payment	M/s Security Solutions and Manpower Services	378191	320501	6410
27	CB-332/ 05.09.18	Payment of food and dietary services	M/s Life Line Services	451622	382730	7655
28	CB-335/ 05.09.18	Nursing Orderly payment	M/s Security Solutions and Manpower	376320	318916	6378

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			Services			
29	CB-338/ 05.09.18	Purchase of Lab reagents for five parts automated hematology analyzer	M/s Growwin Pharmaa	419100	374196	7484
30	CB-341/ 06.09.18	Purchase of medicines through risk purchase	M/s Growwin Pharmaa	959475	856674	17133
					Total	378402

21/c

Recovery of Rs.3,78,402/- may be effected from the concerned agencies after due verification of facts and figures and deposit the same in Government Account under intimation to Audit.

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.

PARA No.06: Non Settlement of Outstanding Contingent Advances.

(Reference Observation Memo No. 08 Dated 04/08/2021)

During the test check of auditable record of Advance Contingent Bills of the hospital for the audit period 2018-19 to 2020-21, it has come to notice that the hospital authorities have drawn the advance of Rs.15,045/- in favour of M/s Ultratech Laboratories Pvt. Ltd., but the adjustment bill has not been submitted by them. Because of that the advance is still lying pending. The details of pending advances are as under;

S.No.	Bill No./Dated	Purpose	Amount
1	ACB-252 / 02.08.2019	Purchase of 17 nos. TLD badges in r/o M/s Ultratech Laboratories Pvt. Ltd	15045/-
		Total	15045

Hospital authorities may take necessary action to adjust the bill at the earliest after verification of facts and figures, under intimation to audit.

PARA No.07: Excess payment of Conveyance Allowance to Medical Officers.

(Reference Observation Memo No. 10 Dated 04/08/2021)

As per Order No. F.No. 19039/03/2017-E.IV dated 19.07.2017 issued by Ministry of Finance, Department of Expenditure, and order No.A.45012/04/2017-CHS-V(Pt.) dated 09.04.2019 issued by Ministry of Health and Family Welfare, Grant of Conveyance Allowance at the revised rates to Central Health Scheme (CHS) working in hospitals / dispensaries / Stores in CGHS Units under Central Government.

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PARA-50

Rate of conveyance allowance to CHS Doctors working in hospitals / dispensaries / store in CGHS Units

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Average monthly travel on official duty	For Journey by own motor car (Rs. Per month)	For journey by other modes of conveyance (Rs. Per month)
201-300 Kilometer	1680	556
301-450 Kilometer	2520	720
451-600 Kilometer	2980	960
601-800 Kilometer	3646	1126
Above 800 Kilometer	4500	1276

During the test check of Contingent Bill No. 715 dated 01.02.2019, it has been observed that the department is paying the conveyance allowance to the Medical Officers as per order No. order No.A.45012/03/2008-CHS-V dated 28.04.2009 issued by Ministry of Health and Family Welfare, duly endorsed by Superintendent, H & FW, Delhi Secretariat, Govt. of NCT of Delhi vide their letter no.F.333/22/2009/H&FW/6970-76 Dated 13.10.2009. The details of conveyance paid to Medical is as under:

Bill No./Dated	Amount	No. of Doctors	Period
715/ 01.02.2019	40,692/-	01	Oct 18 to Dec 18

The payment of conveyance Allowance has been made as per visits made by the Medical Officers for the month of October 2018 for 18 visits amounting to Rs.20691/-, November 2018 for 20 Visits Rs.6207/- and for December 2018 for 20 visits amounting to Rs.13794/- (**distance not mentioned in the claim bill by the doctor**), which is not as per rule after 01.07.2017. The conveyance allowance is to be paid to the doctors for average monthly travel on official duty in kilometers as per above mentioned table and not as per visits made.

The Head of Office may take necessary action to remove the above irregularity after due verification of facts and figures, under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No.08: Short deduction of Income Tax amounting to Rs.5,552/-.

(Reference Observation Memo No. 13 Dated 05.08.2021)

During the test check of the records of Income Tax (Form 16) for the period 2018-19 To 2020-21, following shortcomings / irregularities were observed:

Financial Year 2018-19

- Sh. Manish Kapoor, Specialist Grade I (PAN No.AMIPK3728K)

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	2554270	2554270
Less: HRA Exemption	221011	221011
Net salary	2333259	2333259
Less : Standard Deduction	40000	40000
Less : Any other exempted Receipts /allowances	33000	33000

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Taxable Income	2260259	2260259
Less : Deduction under Sec 80C	150000	150000
Less : Deduction under Sec 80U	75000	75000
Less: Deduction under Sec 80D	25000	25000
Net Taxable Income	2010259	2010259
Income tax on net taxable income	410238	415578
Less : Rebate u/s 87A	0	0
Income tax	410238	415578
Education Cess @ 4%	16410	16623
Total Tax payable	426648	432200
Total Tax Paid	426648	426648
Balance tax recoverable	Nil	5552

DDO may take necessary action for the recovery of Income Tax amounting to Rs.5,552/- from the above mentioned Officer / official after due verification of facts and figure in record under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No.09: Irregular payment of Medical expenses amounting to Rs.2,720/-.

(Reference Observation Memo No. 14 Dated:05.08.2021)

As per DGHS Empanelled Hospital list of Delhi Government, Dr. Lal Path Lab, Sector-18, Rohini, Delhi is empanelled only for Lab investigations and not for Radiology tests.

During the test check of Medical reimbursement bill No.MB-176 dated 25/06/2018, it has been observed that the department has reimbursed an amount of Rs. 2720/- for the Radiology bills of DGHS empanelled Dr. Lal Path Lab, Sector-18, Rohini, Delhi in r/o Smt. Kusum Rana, Staff Nurse which is irregular. The details of bill are as under:

S. No.	Name of Official	Designation	Bill No./Dated	Amount Paid	Amount to be paid	Excess Payment	Remarks
1	Kusum Rana	Staff Nurse	MB-176 25.06.2018	39510	36790	2,720/-	Test Name – 1.USG Fetal Well Being –Rs.880/- 2. USG Obstetric Doppler-Rs.1840/-
						Total	2,720/-

DDO may take necessary action for the recovery of Excess Medical reimbursement amounting to Rs.2,720/- from the above mentioned Officer / official after due verification of facts and figure in record under intimation to audit. Other similar cases may also be reviewed accordingly.

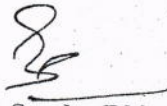
PARA No.10:Non Production of Record.

PARA-5 The following record has not been provided by the department:

1. Property Register
2. Register/record of unserviceable store and dead stock register.
3. Condemnation file/record.
4. Rent/Electricity/Water/Telephone Register.
5. Detail of vehicles, Log books/History Sheets, POL account

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6. Payment of special pay to Officers/ officials on account of sterilization during audit period.
 7. Payment of double Conveyance Allowance/ Transport Allowance to officers/ officials during audit period under the PH category.
 8. Spouse information (as per Performa enclosed)
 9. Detail of employees who have been allotted govt. Accommodation in the following format
 10. Long Term Advance Register and its reconciliation with PAO.
 11. Register of Misc Advances – Abstract Contingent bill & its adjustment bills/record
 12. Detail of vehicles, Log books/History Sheets, POL account
 13. Detail of vehicle hired along with tender files.
 14. Any loss of Govt. Property due to fire, theft, fraud, embezzlement and misappropriation during audit period.


(Shyam Sunder Dhingra)
AO/ IAO
Audit Party No.01

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CURRENT AUDIT REPORT (2020-22)

Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi-110005

PARA 01: Non- deduction of DGEHS subscription of Rs.59,400/-.
(Ref audit memo no.12 dated 28.07.2022)

Vide Office Memorandum No. No.S.11011/11/2016-CGHS(P)/EHS dated 13.01.2017 Govt. of India, Ministry of Health and Family Welfare, the subscription of CGHS has been revised w.e.f. February 2017 due to revision of pay & allowances of Central Govt. Employees. DGHS vide OM No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 has also adopted the revision of DGEHS subscription w.e.f 01.02.17. The rates of revised monthly CGHS/DGHS subscription w.e.f. 01.02.17 are as under:-

Sl. No.	Grade pay in 6th CPC	Pay matrix as per 7 th CPC	Subscription per month
1	1800 to 2800	Level 1 to 5	250
2	4200	Level 6	450
3	4600 to 6600	Level 7 to 11	650
4	7600 & above	Level 12 & above	1000

During the test check of as PBR as well pay bills for the month of February,2022 for the audit period 2021-22 of Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi-110005, it has been observed that DGEHS subscription in respect of following officers/officials have not been deducted as per the above OM. The details of such officers/officials are as under:-

S. No.	Name & Designation (Dr./Ms./Sh.)	Level as per 7 th Pay Commission	Rate of monthly DGEHS subscription due	Monthly DGHS subscription actually recovered by Dr. N.C.Joshi Hospital.	Amount to be recovered for the month of March,2021 Feb ,2022 (12 months)
1	Rajesh Gupta, GDMO-II	14	1000/-	Nil	Rs.12000/-
2	Anju Teri, GDMO	14	1000/-	Nil	Rs.12000/-
3	Rajinder Singh, Specialist	13	1000/-	Nil	Rs.12000/-
4	Rachna Gupta, Specialist	10	650/-	Nil	Rs.7800/-
5	Anuradha Chauhan , GDMO	10	650/-	Nil	Rs.7800/-
6	Priya, Staff Nurse	7	650/-	Nil	Rs.7800/-
Total					Rs.59,400/-

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Necessary steps should be taken to recover DGEHS subscription from above mentioned officers/officials, after due verification of facts and figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

PARA 02- Shortcomings in Security Services Contract.

(Ref. audit memo no.14 dated 29.07.2022)

Dr. N.C.Joshi Memorial Hospital has awarded the contract for Security Services to M/s Gaurav Enterprises, A-467, Gali No.2 Meet Nagar, Delhi 110094 vide letter No. F8(34)/20-21/JMH/808 dated 20.02.2021 for the period 01.03.2021 to 10.03.2022 through GeM with the condition that contractor should submit the contract agreement in physical form and acceptance of above documents as terms and condition of GeM bid.

During the test check of file of Tender for Security Guard through GeM, the following shortcomings have been noticed:-

1. As per letter of award dated 20.02.2021, the contractor have to submit the contract agreement in physical form, but during the test check of the said file it has come to notice that no such agreement in physical form available on record.
2. Further as per clause 4 of Terms & Conditions of the bid document – “The antecedents of security staff deployed shall be got verified by the contractor from local police authority and an undertaking in this regard to be submitted to the department and department shall ensure that the contractor complies with the provisions”, but it has been noticed that no such undertaking available on record regarding verification of antecedents of the security staff deployed in this Hospital, which is highly irregular.
3. Further, it has also been noticed that the contractor has claimed remuneration of 27 security guards and one security supervisor in the month of March vide Invoice No.GE/2021-22/003 dated 05 April, 2021 on the basis of attendance of security guard for the month of March 2021 provided by this Hospital to contractor vide letter dated 01/04/2021 and payment was released vide sanctioned order dated 12/04/2021 in respect of 27 Security Guards and One Supervisor. Whereas the contractor has released salary in respect of 24 Security Guards and One Supervisor as per ECS details provided by the contractor for the month of March,2021 with the Bill for the month of April,2021 resulting in short payment of three security guard namely Sh. Manoj Kumar, Sh. Parvindra Dhama and Sh. Rakesh Kumar Rai, Security Guard, which is also highly irregular.
4. It has also been noticed that in the month of April,2021, the contractor has failed to provide the ECS details in respect of Amarnath Chaurasiya and Sh.





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Pradeep for an amount which was claimed/paid by the Hospital for the month of April, 2021 on the basis of attendance certificate issued by the Hospital authority in respect of above said security guards.

Necessary step should be taken by the Hospital Authority to rectifying the same either to recover the excess payment from the contractor released in the month of March, 2021 & April, 2021 **after due verifications of facts and figures** or it may please be ensured that payment for month of March, 2021 & April, 2021 in the above said security guards may be credited in their bank accounts with supporting documents i.e. bank statement. The payment released for rest of the period may also be reviewed by the Hospital authority at their own level under intimation to the audit.

PARA 03: Shortcomings in Sanitation Services Contract.
(Ref audit memo no.15 dated 01.08.2022)

Dr. N.C. Joshi Memorial Hospital has awarded the contract for providing Sanitation Services to M/s Gorkha Security Services, M-8 Vardhman City – 2 Plaza, Asaf Ali Road, Turkman Gate, Delhi-110002 vide letter No. F.8 (17)/20-21/JMH/3753 dated 30.09.2020 for the period 10.10.2020 to 09.10.2022 through GeM with the condition that contractor should submit 5% EPBG and acceptance of predefined list and service level agreement in physical form and start the work after submission of required documents as per terms and conditions of GeM bid.

During the test check of file of Tender for Services of Sanitation Workers through GeM, the following shortcomings have been noticed:-

1. As per letter of award dated 30.09.2020, the contractor have to submit the 5% EPBG and acceptance of predefined list and Service Level agreement in physical form, but during the test check of the said file, it has come to notice that no such record ie. Acceptance of predefined list and Service Level Agreement in physical form available on the file except 5% EPBG, which is irregular.
2. Further, as per clause 4.2 - Service Providers Obligations: - The Service Provider would submit a daily monitoring report to the Buyers Department and a weekly log of the services rendered will be maintained and presented to the Buyers Department. The Service Provider would submit a list of all employees' alongwith full addresses for security to the Buyers Department at the time of Contract. The employees deployed should be **medically fit**, but it has been noticed that no such information/addresses/ medically fitness report available on record, which is highly irregular.
3. Further, during test check it has also been noticed that the contractor has claimed remuneration of `25 sanitation staff (750 days) for the period 01.04.2021 to 30.04.2021 vide Invoice No.GSS/2021-22/025 dated 04.05.2021 of Rs.5,87,513/-on the basis of attendance of Sanitation Staff for the above said period provided by this Hospital to contractor vide letter dated 03/05/2021 and

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payment was released vide sanctioned order dated 17.05.2021 amounting to Rs.5,87,513/- in respect of 25 staff whereas the contractor has released salary in respect of 24 staff as per bank details of payment made through ECS provided by the contractor for the month of April,2021 with the Bill for the month of May,2021 vide letter dated 03.06.2021 resulting in short payment of one sanitation worker namely Sh. Parmanand, which is also highly irregular.

14/c

4. As per the Delhi Private security Agencies (Regulations) Rules,2009 issued by the Home Department, Govt. of NCT of Delhi wherein it has been instructed that "sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/office are to be verify from police authorities. The Character & Antecedents verification report must be submitted to the concerned HOI/Incharge at the time of joining of the house-keeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station. It has been noticed that no such police verification report available on record in respect of 25 sanitation staff deployed by the contractor in this Hospital.

Necessary step should be taken by the Hospital Authority to rectifying the above shortcomings. For overpayment of salary of one sanitation worker either to recover the excess payment from the contractor for the month of April, 2021 after due verifications of facts and figures or it may please be ensured that payment for month of April, 2021 in respect of one staff may be credited in his bank account with supporting documents i.e. bank statement. The payment released for rest of the period to the contractor may also be reviewed by the Hospital authority at their own level for similar action under intimation to the audit.

PARA 04: Shortcomings/Irregularities in work awarded for Data Entry Operator on outsourced basis through Intelligent Communication Systems India Ltd. (ICSIL).

(Ref. audit memo no.17 dated 02.08.2022)

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/ JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made

13/c
mandatory for all those goods or services which are available on GeM. The Data Entry Operator Services on outsource basis is available on GeM portal.

During the test check of file/record of Data Entry Operator through ICSIL in respect of Dr. N.C.Joshi Memorial Hospital for the audit period 2021-22, the following shortcomings/irregularities have been noticed as per details as under: --

The Hospital Authority had awarded the work for engagement of two Data Entry Operator to M/s Intelligent Communication System India Ltd (ICSIL) vide letter No. F/8(62)/15-16/JMH/560 dated 26.02.2016 without mentioning the period of contract and ICSIL is still providing the services till to date in this Hospital without any extension in writing. Further, no agreement has been mutually signed between the Hospital and Service Providers (ICSIL) as no such agreement has been found in physical form in the concerned file.

Presently, M/s ICSIL has been charging **Administrative Charges @ 10%** of total remunerations paid to 02 DEOs which is on quite higher side whereas on GeM Portal minimum **Service Charges is below 1%** for engaging DEOs/Manpower Services on outsource basis.

Further, Information Technology Department of Govt. of NCT of Delhi vide their letter no.F.No.A-12/87/2015(E-2118)/1953-1958 dated 27.05.2021 has also issued advisory that the departments are advised to make necessary arrangements for hiring of I.T. related manpower through GeM.

The unit has submitted a reply vide letter No.3923 dated 10.08.2022 regarding clarifications in reference to audit memo no.17 dated 02.08.2022, which is addressed to Secretary Health & Family Welfare Department.

Necessary steps should be taken by the Hospital Authority for engaging/hiring DEOs Services through GeM Portal after due verification of facts and figures under intimation to audit.

PARA 05: Non-depositing of Electricity Bills by the Contractor of PWD amounting of Rs.99,510/- .

(Ref audit memo no.18 dated 03.08.22)

During the test check of Electricity Bill file of BSES for the period June-2018 to November,2021 and December,2021 to June,2022 of Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi, it has been noticed that Medical Superintendent of Dr. N.C. Joshi Memorial Hospital has vide their letter No.F.1/JMH/Admn./Elect./2001/4126-4129 dated 13.10.2021 requested the Executive Engineer, Health Maintenance, Civil Division(Central), PWD Loknayak Hospital Campus, Delhi-110002 to either direct the contractor to deposit Rs. 3,64,156/- outstanding dues on account of Electricity Bill for the period for the period Feb,2021 to September,2021 alongwith previous balance or deduct the outstanding dues from contractor's bills and deposit the same through DD in favour of Medical Superintendent, Dr. N.C.Joshi Memorial Hospital , GNCTD Delhi and to deposit the electricity bills directly to BSES from October,2021 onwards failing which completion certificate will not be issued from the Hospital side.

Subsequently the Medical Supdt., Dr. N.C.Joshi Memorial Hospital once again has vide their letter No.F.1/JMH/Admn./Elect./2001/3389-92 dated 07.07.2022 requested the Executive Engineer, Health Maintenance, Civil Division(Central), PWD Loknayak Hospital

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Campus, Delhi-110002 to either direct the contractor to deposit Rs. 6,99,510/- outstanding dues on account of Electricity Bill for the period for the period Feb,2021 to June,2022 alongwith previous balance or deduct the outstanding dues from contractor's bills and deposit the same through DD in favour of Medical Superintendent, Dr. N.C. Joshi Memorial Hospital , GNCTD Delhi.

Inspite of repeated reminders by the Hospital authority, It has come to notice that the Contractor (PWD) has deposited Rs.6,00,000/- in Govt. Account through Challan No.10/2021 dated 15.07.2021 duly verified by the PAOXIII and balance of Rs.99,510/- still not deposited on account of outstanding Electricity Charges which is highly objectionable/irregular and revenue loss to Govt. Ex-Chequer.

Reasons for the same may be elucidated to audit and necessary steps should be taken by the Hospital Authority to recover the outstanding due of Rs.99,510/- from the contractor and also take necessary action against the contractor as per terms and conditions of award of the contract with PWD under intimation to audit.

PARA 06: Overpayment of Transport Allowances amounting to Rs.76,644/- during the Leave for full calendar month.
(Ref audit memo no.20 dated 03.08.2022)

During test check of the information provided and scrutiny of Pay Bill Registers for the period 2021-22 of Dr. N.C. Joshi Memorial Hospital, it has been found that the following staff was on Leave (Maternity Leave/CCL) for full calendar month but Transport Allowance was paid to them during the period mentioned against their names, which was not admissible as per detail below:-

S. No.	Name & Designation	Leave Period	Leave full calendar month	Transport Allowance paid for the months as per PBR	Over-payment of Transport Allowances to be recovered in Rs.
1	Ms. Sangeeta, Nursing Officer	Maternity Leave w.e.f. 06.09.21 to 04.03.22 CCL w.e.f. 06.03.22 to 03.07.22	Oct., Nov., Dec., 21 and Jan., & Feb., 22 April, 22 to June, 22	Oct.21 to Dec., 21 =3 months @Rs.4716/- p.m =Rs.14148/- Jan,22 to Feb,22 =2 months @ Rs.4824/- =Rs.9648/- April,22 to June,22 =3 months @ Rs.4824/- =Rs.14472/-	Rs.38,268/-

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2	Ms Priyanka , Nursing Officer	Maternity Leave w.e.f. 31.10.21 to 28.04.22	Nov., Dec,21	&	Nov.21 to Dec.,21 =2 months @Rs.4716/- p.m =Rs.9432/-	Rs.38,376/-
			Jan.22 March,22	to	Jan,22 to March,22=03 months @4824/- p.m. =Rs.14472/-	
		CCL w.e.f. 29.04.22 to 26.10.22	May,22 July,22	to	May,22 to July,22=03 months @Rs.4824/- =Rs.14472/-	
Total						Rs.76,644/-

Necessary steps should be taken to recover the Transport Allowance amounting to Rs.76,644/- from above said officials, after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed for similar action under intimation to audit.

PARA 07: Rebate in Water Bills (DJB) on account of Rain Water Harvesting - regarding.

(Ref. audit memo no.21 dated 03.08.2022)

As per the revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tarrif & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or more & having installed functional rain water harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting system. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

On test check and scrutiny of the water bill for the audit period 2021-22 of Dr. N.C. Joshi Hospital, Karol Bagh, New Delhi-110005, it has been noticed that water bills does not reflect any rebate allowed to this Hospital on account of installation/functional Rain Water Harvesting system.

Necessary steps should be taken by the Hospital authority for availing the said rebate from Delhi Jal Board resulting in recurring revenue loss to the Govt. Exchequer.

PARA 08: Non-settlement of A.C Advances/Medical Advance

(Ref audit memo no.22 dated 03.08.2022)

During test check of the information provided by Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the audit period 2021-22, it has been observed that the Hospital has drawn Medical Advance amounting to Rs.2,00,000/-

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in the month of April,2021 in favour of Dr. Amar Singh, CMO(SAG) as per detail given below:-

S No.	A.C Bill No. & Date	Purpose of Advance	Amount of Advance In Rupees
1	MT-05 dated 06/04/2021	Treatment of his wife Mrs. Usha Singh	2,00,000/-
Total			2,00,000/-

Further, it has been noticed that despite the lapse of more than one year, the advance sanctioned/paid to Dr. Amar Singh, CMO (SAG) has still not been adjusted by presenting the adjustment bill in PAO concerned.

Non settlement of Outstanding Contingent Advances for the audit report 2018-21 audit para no .06

S No.	A.C Bill No. & Date	Purpose of Advance	Amount of Advance In Rupees
1	ACB-252/02.08.2019	Purchase of 17 Nos of TLD Badges in r/o M/s Ultratech Laboratories Pvt. Ltd.	15045/-
Total			15045/-

Outstanding Contingent Advances amounting to Rs.72,136/- for the audit report 2017-18 Audit Para No.03

S No.	A.C Bill No. & Date	Purpose of Advance	Amount of Advance In Rupees
1	214 dated 06.09.2016	Advance Payment in r/o DEO	37986/-
2	330 dated 15.09.2016	Advance Payment in r/o Welfare Officer	22650/-
3	362 dated 07.10.2016	Advance Registration Fee of Manish Kapoor	11500/-
Total			72136/-

Necessary steps should be taken to settle these advances, after due verification of facts and figures under intimation to audit.

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PARA 09 : Overpayment of Salary of Rs.2,39,722/- on account of CCL beyond 365 days.

(Ref. audit memo no.25 dated 05.08.2022)

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-

- (i) CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (ii) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (iii) For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18

During the test check of the records/information provided to audit and scrutiny of Pay Bill Registers of Dr. N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the period 2021-22, it has been found that following staff was on CCL above 365 days, but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The Dr. N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

S. No	Name & Designation	CCL balance as on	Period of CCL beyond 14.12.18	No. of days CCL taken after 14.12.18 and above 365 days	Basic Pay +NPA	DA	Total (BP+NPA+A+DA)	Recovery @ 20% of (BP+NPA+DA)	Amount to be recovered
1	Ms. Monideepa, Asstt. Dietician	127 days balance as on 06.09.2021	06.09.21 to 24.09.21 (19days) 06.12.21 to 20.12.21 (15 days) 23.02.22 to 11.03.22	19 days 15 days 17 days	53600 53600 53600	16616 16616 18224	70216 70216 71824	70216/- *20%=14043/- 70216/- *20%=14043 71824/-	(14043*19/30) =8894/- (14043*15/31) =6795/- (14365*6/28) =3078/-

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								*20% =14365	14365*11/31 =5097/- Sub Total =23,864
2	Dr. Kamal KantaVig, Specialist/ Consultant	209 days balance as on 01.03.21	01.03.21 to 17.03.21 (17 days) 29.11.21 to 18.12.21 (20 days) 09.05.22 to 04.06.22	17 days 20 days 27 days	237500 including NPA 237500 237500	40375 73625 80750	277875 311125 318250	277875*20% =55575 311125*20% =62225/- 318250*20% =63650	(55575*17/31) =30477/- (62225*2/30) =4148/- 62225*18/31 =36131/- 63650*23/31 =47224/- 63650*4/30 =8487/- Sub Total =126467
3	Dr. PrachiPundir, Specialist (O&G)	341 days balance as on 01.03.21	01.03.21 to 20.3.21 (20 days) 20.09.21 to 09.10.21 (20days) 01.12.21 to 11.12.21 04.05.22 to 14.05.22	20 days 20 days 11 days 11 days	171240 176400 176400 176400	29111 54684 54684 59976	200351 231084 231084 236376	200351*20% =40070 231084*20% =46217 231084*20% =46217 236376*20% =47275	(40070*20/31) =25852/- 46217*11/30 =16946/- 46217*9/31 =13418 (46217*11/31) =16400/- 47275*11/31 =16775/- Sub Total =89391/-
Grand Total									Rs.2,39,722/-

Necessary steps should be taken by the Hospital Authority to recover the over payment of Salary on account of CCL amounting to **Rs.2,39,722/-** after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the Hospital itself for similar action under intimation to audit.

PARA 10: Non Production of Record.

During audit the following record has not been provided to audit for the year 2021-22, the same may be provided to next audit:-

1. EMD/Security Register.
2. Budget Control Register

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3. Drugs Expiry Register.
 4. Fidelity & Surety Bond of Cashier/Store Keeper.
 5. Penalty Register/Dead Stock Register/TR-V Stock Register/ Valuable Register/Water Bill Register/Long term and short terms advance register/Advertisement Register/A.C Advance Register.

P. Singh

DK
(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

TEST AUDIT NOTES**Dr.N.C.Joshi Memorial Hospsital, Karol Bagh, New Delhi**
For the audit period 2021-22

TAN 01: Improper maintenance of Pay Bill Registers.
(Ref. audit memo no.9 dated 26.07.2022)

During the test check of pay bill registers of Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi -110005 for the audit period 2021-22, the following shortcomings have been noticed:-

1. Alphabetical Index has not been maintained in PBRs of NPS subscribers and JRs/SRs.
2. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Level, DNI, DOB, Aadhar Number, PAN etc. have not been filled in most the cases.
4. A number of cutting/overwriting in the PBRs have not been authenticated by the DDO e.g. (GPF PBR Page -5, 8, 28, 32, 40 etc.), (NPS PBR Page-14, to 19, 24, 27, 36, 41, 42, 53, 54, 77 to 130 etc.), (JR/SRs PBR Page 3,4,13,16,25,33 etc.).
5. Past information from the LPCs of the employees who have been transferred to this Hospital were not noted in the PBR, which is irregular.
6. GAR-18 in JRs/SRs PBR has not been filled up.
7. Each Entry in all the PBRs for the entire audit period has not been signed/initialed by the DDO.

Necessary steps should be taken to update the PBRs under intimation to audit.

TAN 02: Non adherence of Rule 59 of Receipts & Payment Rules.
(Ref audit memo no.16 dated 01.08.2022)

The Rule 59 of Receipt and Payment Rules stipulates as follows:-

- (i) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

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- (ii) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
 - (iii) All vouchers to bills which are not required to be sent to PAO in terms of Rule 109(iii) of CGA(R&P) Rules must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the CB Bills/Vouchers for the month of March,2022 for the audit period 2021-22 of Dr. N.C.Joshi Memorial Hospital, Karol Bagh, New Delhi-110005, it has come to the notice that all vouchers of the said month have not been cancelled after payment which is violation of above rule.

Necessary steps should be taken to adherence of Rule 59 in letter and spirits by the Hospital Authority.

TAN 03 : Shortcomings in maintenance of Service Books.
(Ref. audit memo no.19 dated 03.08.2022)

During the Test Check of Service Books & Leave Accounts of Dr.N.C.Joshi Hospital, Karol Bagh, New Delhi-110005 for the audit period 2021-22, the following discrepancies have been noticed: -

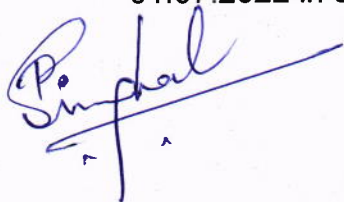
(A) Annual Service Verification

As per SR-202, G.O.I (1), Verification of services should be completed annually and certificate of verification recorded in the Service Book after ensuring correctness of the entries. The same has not been done for several years in the service books provided to audit which is highly irregular. The details of such employees is as under :-

- (i) Dr. DaljeetKaur, Specialist (Service verified upto 30.06.2015).
- (ii) Dr. Urvashi Gupta, Specialist(Service verified upto 30.06.2017)
- (iii) Dr. Kamal KantaVig, Specialist (Service verified upto 30.06.2013)
- (iv) Dr. Vijay Kumar Mittal, CMO(SAG) (Service verified upto 08.12.2017)
- (v) Dr. Anju Teri, CMO(SAG)(Service verified upto 31.03.2005)
- (vi) Dr. SoniPande, Specialist (Service verified upto 01.01.2016)
- (vii) Ms. AlkaNagpal, Occupational Therapist (Service verified upto 31.12.2014)
- (viii) Dr. AnuradhaChauhan, Medical Officer(Service verified upto 12.08.2017 only)
- (ix) Ms. Shreshtha, Nursing Officer (since joining i.e. 13.06.2014)
- (x) Dr. Manish Kapoor, Specialist Ortho. Contractual (Service verified upto 28.02.2014 only)

(B) Discrepancies in maintenance of Leave Account: -

- (i) It has been noticed that 13 days excess earned leave credited on 01.07.2022 in earned leave account of Dr. DaljeetKaur, Specialist.





- (ii) Further, 08 days extra earned leave has been credited on 01.07.22 in respect of Ms AlkaNagpal, Occupational Therapist.

(C) Verification and communication of qualifying service after 18 years of service: -

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/officer concerned. The said certificate has not been found pasted in the Service Books of the following officers/official after verification of service from the concerned PAO:-

- (i) Dr. DaljeetKaur, Specialist
(ii) Dr. Kamal KantaVig, Specialist
(iii) Dr. Vijay Kumar Mittal, CMO (SAG)
(iv) Dr. Anju Teri, CMO(SAG)

(D) Other important discrepancies:-

- (i) Photo pasted on the first page of service book has not been attested by the Head of Office as well as first page of the service book has also not been attested by the Head of Office in respect of Dr. AnuradhaChauhan, Medical Officer.
- (ii) Cutting/Overwriting/use of fluid has not been authenticated by the Officer incharge in the case of :-
- (a) Dr.DaljeetKaur, Specialist (Page-33,35 and 41 etc)
- (iii) Form No.3 - Family Details in respect of Dr. DaljeetKaur, Specialist pasted in the service book but the same has not been attested by the Head of Office.
- (iv) Several orders regarding pay fixation etc pasted in service books but the same have not been attested by the officer incharge in the service book of Dr. Kamal KantaVig, Specialist and Dr. Urvashi Gupta, Specialist.
- (v) Service Books in respect of Dr. Kamal KantaVig, Specialist (Radiologist) and Dr. Vijay Kumar Mittal, CMO (SAG), Dr.Anju Teri, CMO(SAG), Ms AlkaNagpal, Occupational Therapist have been found in torn/mutilated conditions and needs urgent binding/pasting.
- (vi) Latest Photo in respect of Dr. Kamal KantaVig, Specialist and Dr. Vijay Kumar Mittal, CMO (SAG),Dr.Anju Teri, CMO(SAG), Dr.SoniPande, Specialist, Ms AlkaNagpal, Occupational Therapist should be pasted in the service book.

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- (vii) Residential/permanent address has been changed several times by cutting without any attestation by HOO in the case of Dr. Kamal Kanta Vig, Specialist.
- (viii) Character & Antecedents(Police Verification Report) and Medical Fitness entries has not been found/ recorded in the relevant page of the Service Book of Dr. Vijay Kumar Mittal, CMO (SAG), Dr.Soni Pande, Specialist, Dr.Anuradha Chauhan, Medical Officer.
- (ix) Annual Increment entry on 01.07.2022 has not been recorded in the Service Book of Dr. Anuradha Chauhan, Medical Officer.
- (x) Nomination papers and family details not found in the Service Book of Dr. Anuradha Chauhan, Medical Officer.

Necessary steps should be taken for proper maintenance of Service Books as per rules under intimation to audit. Other similar type of cases may also be taken into account for necessary action by the Hospital Authority itself under intimation to audit.

TAN 04 Improper maintenance of various Stock Registers (Consumable, General, Non-Consumable, Medicine, Surgical).
(Ref audit memo no.23 dated 04.08.2022)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the Various Stock Registers(Consumable, General, Non-consumable, Medicines & Surgical provided to the Audit Party by Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi-110005 for the audit period 2021-2022, the following discrepancies have been noticed:-

1. It has been observed that Annual Physical Verification Certificate has not been done in Consumable/General stock register for the audit period 2021-22.
2. Page Count Certificate has not been recorded in all the above stock registers maintained by the Hospital during the audit period.
3. Non consumable and property items have been wrongly entered in a single stock register whereas separate stock register should be maintained for Non-consumable i.e. Dustbins, Room Heater etc. and Property items such as Almirahs, Chairs, Machinery and Equipments etc.

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4. Non consumable items such as Calculator, Lock & Key etc. have been wrongly entered in the consumable stock register.
5. Non consumable items have been shown as Nil which is irregular e.g. Assistant Table(P-42), Executive Chair(P-43), Almirah Big(P-45), Sofaset(P-47), O.T Light double dome(P-101) etc.
6. Placement of Property/Machinery & Equipments items need to be shown Room/Branch/Department/Floor-wise etc which has not been done e.g. Almirah Big(P-45), Conference Room Chairs(P-44), Suction Machine(P-20), Documents Scanner(P-37) etc.
7. In Medicine Stock Register Inj Diazepam (P-126), Inj. Dobutamine (P-132), Inj Midazolam 1 mg/ml(P-252) received but the same have not been issued during the audit period 2021-22 even single time.
8. Also overstocking of various medicines has been noticed e.g. Inj. Etha+ Theophyllin , 1300 Nos. inj. received but only 30 were issued during the audit period (P-143).
9. Drugs expiry register has not been maintained separately instead date of expiry has been mentioned by using pencil against the item e.g. Tab. Fluconazole 150 mg (P-153) , Hydrogen Peroxid Sol.(P-177) etc.

Necessary steps should be taken by the Hospital Authority for proper maintenance of various Stock Registers as per rules under intimation to audit.

TAN 05: Non- availability of Essential Medicines/Drugs.
(Ref. audit memo no.24 dated 04.08.2022)

During the test check of medicine stock register for the audit period 2021-22 of Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi, it has been observed that the following medicines/drugs were not available during the audit period 2021-22. The Hospital Authorities should adhere to the guidelines of DHS and should keep a buffer stock of these essential medicines. The assessment of requirement of CPA and non-CPA drugs should have been on the basis of stock in hand and actual consumption during the past period on consumption pattern. The following essential drugs remained out of stock for considerable period which is as follow:-

S.No.	Name of the Medicines	Page No.	Period of Nil Stock
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	Ethyl Alcohol	154	01.04.2021 to 31.03.2022
2.	Tab. Gabapantin 300 mg	161	01.04.2021 to 31.03.2022
3.	Inj. Gentamycin 2ml	164	01.04.2021 to 31.10.2021
4.	Eye drop Gentamycin	168	01.04.2021 to 31.03.2022
5.	Eye drop Gatifloxacin	169	01.04.2021 to 31.03.2022
6.	Inj. Hemaxine	181	01.04.2021 to 31.03.2022
7.	Inj. H.P.M.C.	183	01.04.2021 to 31.03.2022
8.	Inj. Heparin	182	01.04.2021 to 31.03.2022
9.	Tab. Ibuprofen	189	01.04.2021 to 31.03.2022
10.	Syrp.Iron	195	01.04.2021 to 31.03.2022

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Necessary steps should be taken by the Hospital authority to keep the sufficient stock of medicines/drugs in the hospital to avoid any suffering of patient.

TAN 06 : Non adherence of Rule 149(ii) during the procurement through GeM.

(Ref audit memo no.26 dated 08.08.2022)

As per Rule 149(ii) – The GeM portal shall be utilized by the Govt. buyers for direct on-line purchases as under: -

149(ii) above Rs.25,000/- and up to Rs.5,00,000/- through the GeM sellers having lowest price amongst the available sellers(excluding automobiles where current limit of Rs.30,00,000/- will continue), of at-least three different manufacturers on GeM, meeting the requisite quality, specifications and delivery period. The tools for online bidding and on-line reverse auction available on GeM can be used by the buyers even for procurements less than Rs.5,00,000/-

During test check of procurement file of Ophthalmic Chair unit purchased through GeM amounting to Rs.2,99,400/- during the audit period 2021-22 , it has been noticed that the demand was received dated 10.03.2022 from HOD, Eye Department of the Hospital without any specifications of the Ophthalmic Chair unit.

At the time of Administrative Approval for procurement of Ophthalmic Chair Unit, no such required specifications, delivery period and quality was mentioned in the proposal by the purchase committee.

Further, it has also been noticed that weight of the chair quoted by three different manufacturers on GeM are 189 Kilogram, 240 Kilogram and 10 Kilogram as per Comparative Statement generated through GeM, whereas the comparison should have been made in a single category of chair of 10 kg instead of three different weight categories which is in violation of the GFR.

Necessary steps should be taken for adherence of Rule 149(ii) in all other purchases/procurements in true letter and spirit.

(Signature)

(Signature)
(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10