

Sub: - Audit Report of Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 2022-23

INTRODUCTION

The I.A.R. on the accounts Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 2022-23 was conducted by field Audit Party No- 29 headed by Sh. Manoj Kumar, IAO/AO, Ms. Tajinder Kaur, AAO. The audit was conducted during 29.09.2023 to 13.10.2023(10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 is 100 bedded South Delhi Hospital taken over from MCD in Oct 1996 by Govt. of NCT of Delhi. The hospital shifted in the present new building on 10th feb 2007. The hospital is providing preventive and curative service to approximately 2.7 million population of South Delhi and its adjoining areas.

This hospital provides round the clock Emergency services, Labor room services, OT services, Indoor services, OPD services in the field of medicine, Gynecology/Obstetrics, Pediatrics, Surgery, Skin, Orthopedics, eye, ENT, Dental and Physiotherapy are being provided.

In addition , the following services are also provided:

1. South Delhi Nodal Hospital for H1N1.
2. Sentinel Hospital for Vector Borne Disease.
3. Designated Hospital to issue Disability Certificates for South Delhi Residents.
4. District Lab for IDSP (Integrated Disease Surveillance Programme)
5. Dengue Lab for South District.
6. DOTS Centre.
7. Dialysis Centre(10 Bedded under PPP).
8. 05 bedded Juvenile de-addiction Centre.
9. Online registration of Institutional Birth/Death.
10. Issue of Birth/death certificates to the Patients.
11. South Delhi station for CATS ambulance.
12. Sakhi Stop centre under Delhi Police.
13. Centre for Polio Vaccination for adults.
14. Centre for Rapid Antigen Tests/RTPCR sample collection.
15. Centre for COVID vaccination.

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

HOD

S.No.	Name	Designation	Period
1.	Dr. Rajeev Kapoor	HOD	01.04.2022 to 17.02.2023
2.	Dr. Anjum Bhotiya	HOD	18.02.2023 to till date

HOO

S.No.	Name	Designation	Period
1.	Dr.Chandra Prabhakar	HOO	01.04.2022 to 07.07.2022
2.	Dr. Pankaj Aggarwal	HOO	08.07.2022 to 31.03.2023

DDO

S.No.	Name	Designation	Period
1.	Sh Satish Kumar	Sr.AO	01.04.2022 to 06.06.2022
2.	Mrs Manorama Rawat	Sr.AO	07.06.2022 to 31.12.2022
3.	Mrs Krishna Panwar	AAO	01.01.2023 to 31.03.2023

CASHIER

S.No.	Name	Designation	Period
1.	Sh. Brij Mohan	Cashier	01.04.2022 to till date

Budget allocation for the year 2020-21 to 2021-22

Year	Budget Allocated		Expenditure		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2022-23	618900000	12000000	603434635	7450364	15465365	4549636

Statutory Audit

Statutory audit has been conducted by AG (Audit) of Dr. Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 upto 31st March 2022.

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Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	GROUP-A	42	38	04
2.	GROUP-B	23	18	05
3.	GROUP-C	171	128	43
	TOTAL	236	184	52

Maintenance of Records

The maintenance of records of Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 2022-23 was found satisfactory as most of vouchers are serially binded/provided to audit and rest of the observations are subject to the observations made in current audit report.

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FORM-II M-8
(Referred to in Para 3.7.2)


Verification note on the compliance of old audit report of accounts of Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 1997-2022


(A) Old Audit Report (Details of old paras settled)

S. No	Year	Para No.	Subject	Reply of Office	How Settled
			NIL		

(B) Details of Old Recovery

S. No	Year	Para	Subject	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (in Rs.)
			NIL			


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FORM-II M-8 (Referred to in Para 3.7.2)

Verification notes on the compliance of old audit report of accounts Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 1997-2022

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	1997	2003	1	Payment of electricity and water charges	0	0	0
2	1997	2003	2	Cash Book/Bill register	0	0	0
3	2009	2010	8	Purchases made without completing the codal formalities	0	0	0
4	2010	2012	1	Stores	0	0	0
5	2010	2012	2	Provisional pension	0	0	0
6	2012	2015	3	Payment of salary during absent period amounting to Rs 4,25,791/-	4,25,791	0	4,25,791
7	2012	2015	5	Irregular reimbursement of Medical Bill	27,709	0	27,709
8	2012	2015	6	Loss to Govt. exchequer on account of providing Hall of the hospital to the kitchen contractor	0	0	0
9	2012	2015	7(1)	(a) Non observance of codal formalities	0	0	0
	2012	2015	7(2)	(b) Non observance of codal formalities as per GFR-154	0	0	0
10	2012	2015	9	Procurement of medicine against the conditions of DHS	0	0	0
11	2017	2018	8	Irregular payment of service tax amounting to Rs 3,46,004/-	3,46,004	0	3,46,004
12	2017	2018	9	Loss on account of expiry of Medicine /inj/Syp. Amounting to Rs 1,33,286/-	0	0	0
13	2017	2018	10	Non disposal of surplus/obsolete items amounting to Rs 16,85,720/-	0	0	0
14	2018	2019	3	Non functioning of equipments in the Hospital	0	0	0

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15	2018	2019	4	Non disposal of surplus/obsolete items amounting to Rs 19,62,129/-	0	0	0
16	2018	2019	5	Undue benefits to the contractors by prolongation of Agreement	0	0	0
17	2018	2019	6	Loss on account of expiry of Medicine/inj amounting to Rs 49,246/-	0	0	0
18	2018	2019	7	Non production of Records	0	0	0
19	2019	2022	1	Non adjustment of outstanding abstract contingent advances	0	0	0
20	2019	2022	2	Improper maintenance of Postage stamps account register	0	0	0
				TOTAL	7,99,504/-	0	7,99.504/-

1997-03 PART-I
OLD AUDIT REPORT.

Para ① PART I Para-01
COLD AUDIT PARAS

PARA NO. 01 Ref memo no 13 dt-22/5/02

Subj: Payment of electricity and water charges.

During the course of audit it has been observed that Malviya Nagar Colony Hospital was taken over by Delhi Govt. from M.C.D w.e.f 1.10.96. But on the scrutiny of electricity ~~bills~~ and water bills it is revealed that the following payments were made for electricity and water charges by the hospital including for the period in which the hospital was under the control of M.C.D. The payment for this period may be worked out and reimbursed from M.C.D after due verification and under intimation to audit.

	period for which payments were made	Amount paid (in Rs)
Electricity charges	28.2.95 to 28/2/98	8,42,996.
water charges	28.2.95 to 28/2/98	26,349.
payments for the period 28.2.95 to 30.9.96 to be reimbursed.		

All such liabilities, if any, may be reviewed accordingly as no terms and conditions of taken over of the hospital from M.C.D was not shown to audit.

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1997-03 (158)
 Para-02
 PARA NO ~~92~~ 02 Ref memo NO 16 dt-28/5/03. 13

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Sub: - Cash book / Bill Register.

During the course of audit and on the scrutiny of cash book and bill Register, it has been observed that the following bills were entered in Bill Register and the whereabouts of these bills were neither shown in cash book / cheque transit Register nor in bill Register. The details of the bills whether passed or not, to whom it was paid and by whom, may be intimated to audit.

Sl. no	Bill no & Date	particulars	Amount (in Rs)
1.	1 dt. 4.4.97	Insp. charge,	
		x-ray machine	3000/-
2.	2 dt. nil	of Siron Rd	
		Telephone bill	1571.
3.	3 dt. 18/5/97	Telephone bill	1882.
4.	4 dt. 18/5/97	Telephone bill	442.
5.	5 dt. nil	Medicine.	419475.

PARA No. 08

Purchases made without completing the codal formalities.
(Audit Memo No. 13 Dated: 21-04-10)

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 number & date	Cash memo/ invoice number	Name of supplier/firm	Item	Amount	Remarks
875 16-02-10	051	Alpha Surgical Traders	Oxygen Cylinder	787500	Purchase made on the basis of RC of MB Hospital
1163 31-03-10	17	MS Parts	Semi Fowler Bed	110250	-do-
1161 31-03-10	415	H S Hospital Services	Rack & almirah	82237	Purchase made on the basis of RC of GTB Hospital
1161 31-03-10	416	H S Hospital Services	Multi Seater	8955	-do-
1161 31-03-10	417	H S Hospital Services	Instrument Trolley	67200	-do-
1158 31-03-10	24	Lamba enterprises	Dustbin, foot operated	189000	Purchase made on the basis of RC of BM Hospital
1150 31-03-10	499	JMD Enterprises	Trestles	209250	Purchase made on the basis of RC of GTB Hospital
1146 31-03-10	395	HS Hospital Services	Cardiac table/patient Trolley etc.	445935	Purchase made on the basis of RC of GTB Hospital
1069 30-03-10	142	Hospimedica International	Emerge 6370 trolley	383539	Purchase made on the basis of RC of BM 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 following the codal formalities laid down in GFR may be elucidated to the audit.

Para-03
Para-05 (156)
Para-04 (143)
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CURRENT REPORT

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Para - 1 Stores

2010 - 2012
Para - 04

(i) Short Penalty : (Audit Memo : 11)

As per the CPA, GNCTD in violation of penalty of 5% of value of order to be imposed for every delayed week or part of a week up to a maximum of 10% penalty to be imposed if the supply delayed is more than a week.

Scrutiny of File No.3(45)/MMM/Purchase of GNA-DHHS (I) Store-I revealed a short recovery of Rs.1861/- @ 5% instead of 10% penalty recoverable. This would be clear pursuing the Annexure - 1 and the table given below

S. No.	Name of the Supplier	Amount Verified Rs.	CPA Order Date	Date of Receipt	Actual Delay in days
12	A.C.Surgipharma P.Ltd. through Vivimed Ltd.	27855-	10.8.10	28.9.10	1
84	Zenica Pharma through Maan Pharmaceuticals Ltd.	9360-	10.8.10	28.9.10	8

Penalty imposed @ 5% Rs.	Penalty recoverable @ 10% Rs.	Short recovery made Rs.
7	8	9
1393-	2786-	1393-
468-	936-	468-
	TOTAL	1861-

Hence, the short recovery of Rs.1,861/- (Rupees one thousand eight hundred sixty one only) recovered by the Hospital towards penalty may be recovered under intimation to Audit.

(ii) Medicines beyond shelf life : (Audit Memo : 12)

As per the terms and conditions of DHS, GNCTD, the medicines procured should not be more than the 1/6th of shelf life from the date of manufacturing. In contravention to the said rules, the Hospital accepted the medicines beyond the permissible limit as per Annexure - 2 appended with the report which needs elucidation.

(iii) Piecemeal purchase : (Audit Memo : 13)

Based on the estimated demand and value of the gases consumed during the previous year, the Hospital should have opted for e-tendering process to procure the gases with the stipulation for the delivery of Gases bi-monthly or quarterly bases on demand.

But in contravention to established Rule of GFR 148, the demand for goods were divided into small quantities/ piece meal purchases as and when the demand arisen to avoid the necessity of obtaining the sanction of higher authority required with reference to estimated value of the total demand.

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Date
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Para-04

Para-05

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The picture of medical gases purchased in the Hospital on different dates would be clear more in the table given below:

Sl. No.	Period	Sanction order no.	Date	Amount
1.	1/4/11 to 31/5/11	No. F. 3 (104)/MMM/2011-12/9791-96	3/8/11	58529
2.	1/6/11 to 31/7/11	No. F. 3 (104)/MMM/2011-12/		34417
3.	1/8/11 to 30/9/11	No. F. 3 (104)/MMM/2011-12/1139	3/11/11	47242
4.	1/10/11 to 30/11/11	No. F. 3 (104)/MMM/2011-12/1301-05	31/1/12	59482
5.	1/12/11 to 31/1/12	No. F. 3 (104)/MMM/2011-12/1976-80	27/2/12	57280
6.	1/2/12 to 29/2/12	No. F. 3 (104)/MMM/2011-12/3106-10	23/3/12	29498
Total				2,86,448

The rush for last hour purchase of essential item such as life saving gases and avoidance e. Tendering every time needs elucidation.

(iv) Non entry of purchase in Stock Register : (Audit Memo : 14)

As per entry recorded in Inspection Register 2010-11 at Sl. No. 37, Ecoshield, 1 litre 9064 has been received on 13/4/2010, the date of Mfg was 06/09 and date of expiry was 05/10. The item was been received just one month before the expiry date. The item inspected by the Hospital authorities has not entered the article in the relevant Stock Register which needs elucidation to Audit.

(v) Short payment to supplier : (Audit Memo : 14)

One M/s Shivam Medical supplied goods worth Rs. 38719/-. The store keeper duly acknowledged the receipt of goods and affixed stock verification rubber stamp. The scrutiny of Bills revealed that there was no short supply or defective material. But for the reasons best known to the stores, the bill has been passed for Rs. 36995/- instead of Rs. 38719. The restriction and short payment of Rs. 1724/- needs elucidation to Audit.

(vi) Physical verification : (Audit Memo : 16)

The annual physical verification of Consumable/Non Consumable of stock of the Hospital has been verified at the beginning of the stock register. The stock register contained number of articles. From the entry made in the Stock Register, it was not clear the name of the officer who has done the physical verification and against which store item. The stock register has not been maintained as per the provisions of Rule 192 of GFR which needs elucidation.

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Partly settled in view of the reply given by the hospital
for small amount
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(VII) ACB non adjustment : (Audit Memo: 16)

An advance drawn vide Bill No. ACB-30 dated 15.4.2010 for providing Assistant Programmer by NICS has not been settled till date needs elucidation.

Para-05

Para-07

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Para-2 Provisional Pension (Audit Memo No. 16)

One Dr. P.P. Singh, CMO is paid provisional pension ever since he retired on superannuation on 31.10.2010. This has also hampered in recovery of interest on HBA against him which is approximately Rs. 12,00,000/- to be confirmed by the concerned Pay and Accounts Office. On the basis of a 08.10.2010 letter of M/o Health and Family Welfare, GOI, the reasons cited for provisional payment of pension and non settlement of Dr. P.P. Singh pension case was a Departmental Proceedings and a criminal case pending in the High Court against him. Efforts may be made to confirm from PAO the exact amount and official may be asked to deposit the Amount into Govt. Account.

para 05

Para-3 Unauthorized absence (Audit Memo No.15)

Para-08

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From the vacancy statement of the Hospital, it was noticed that one Dr. Deepak Kumar Maharana, a medical officer is unauthorizedly absenting himself from govt. duty w.e.f. 21.04.2010, after availing 97 days earned leave. In these three years, the Hospital has not taken any serious efforts to fill the vacancy so that the patient care of general public is not affected which needs elucidation.

Settled in view of the reply given by the hospital
for small amount
12/7/2019

Test Audit Note No. 1 Service Books

1. Entries regarding fixation of pay as per last audit para have not been recorded in the Service Books of following officials:
 - (1) Sh. Alok Sharma, N.O.
 - (2) Sh. Gyaneshwar, N.O.
 - (3) Sh. Ved Prakash, N.O.
 - (4) Sh. Ravi Kumar, N.O.
 - (5) Sh. Teras Mahto, Dresser
2. The Photograph of Sh. Teras Mahto, Dresser has not been pasted in his Service Book.
3. Entries regarding taken on strength has not been recorded in the Service Book of Mr. Rameshwar Prasad Sharma, SN and Usha Devi, SN.
4. Entries regarding fixation of pay w.e.f. 12/3/2009 to 1/7/2012 have not been recorded in the service book of Ms. Rekha, SN.

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Para No. 08

(Audit Memo No 09 dated 13/7/2015)

Sub: Payment of Salary during absent period amounting to Rs. 4,25,791/-

During the security of PBR/attendance registers/personal files it has been come to the notice of the audit that Smt. Chami Esther, who was appointed on 25.03.2009 as staff Nurse, has applied for 22 days of Earned leave w.e.f. 15.11.2012 to 06.12.2012, thereafter she remained herself absent from her duties due to one and another reasons till date. While her service book shows that there is only 26 days of Earned Leave and 40 days of HPL in her credit up to 31.12.2012. whereas the official has been paid full salary up-to Aug-2013 which comes to Rs. 4,25,791/- .

S.No.	Month	Amount (In Rs.)
01.	November-2012	25,844.00
02.	December-2012	45,607.00
03.	January-2013	45,607.00
04.	February-2013	45,607.00
05.	March-2013	42,855.00
06.	April-2013	42,855.00
07.	May-2013	44,354.00
08.	June-2013	44,354.00
09.	July-2013	44,354.00
10.	August-2013	44,354.00
Total amount to be recovered		4,25,791.00

Necessary action for recovery of overpayment of Rs. 4,25,791/- may be taken from the official under intimation to the audit.

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Para No. 05

(Audit Memo No 24 dated 23/7/2015)

Sub: Irregular re-imburement of Medical Bill.

During the test check of the Medical re-imburement bills it is revealed that Dr. Susheel Kakkar, Jr. Specialist (Skin) had submitted a medical bill of her wife on 06.08.2012 for Rs. 27,709/- who has delivered a baby boy at Fortis Escort Hospital, Faridabad. The claim of Rs. 27,709/- was paid to him by the department vide sanction No. 3893-95 dated 30.03.13. It is very strange that despite not being a member of Delhi Govt. employees Health Schemes, because his DGENS subscription was not being deducted from his salary, a Medical Facility card No. 137125 was issued to him on 05.07.12 by the Hospital and reimburement was made to him. The recovery amounting to Rs 27,709/- on account of irregular re-imburement may be made from him under intimation to the audit.

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Para No. 10
(Audit Memo No 13 dated 16/7/2015)

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Para-08

Sub : Loss to Govt. ex-chequer on account of providing Hall of the Hospital to the Kitchen contractor without any rent, Electricity Charges and Water charges.

During the scrutiny of the files of outsourcing of kitchen it has come to the notice of the audit that a clause has been incorporated in the agreement dated 23.11.2011 which came into force from 01.11.2011 to 31.12.2012 that without charging any rent from the contractor a big hall having an area approx; 40 sq.ft. X 40 sq.ft., two rooms having an area approx. 10X15 sq.ft. and 10X10 Sq. ft. which are being used by the contractor as stores, one toilet having an area approx 10x6 sq. ft. and one bathroom approx. 10x6 sq. ft. have been handed over to the contractor of kitchen for preparing and storing food items for the patients. There is also one more clause in the agreement that no electricity charges and water charges will be recovered from the contractor.

It clearly shows that these clauses are incorporated just to favour the contractor. Had these clauses were not there in the agreement, the govt. would have earned thousands of rupees per month in the shape of rent , Electricity and water charges. Because of not incorporating the above clauses the Govt. has been bearing a huge loss since 01.11.2011.

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18(A)

Para No. 07(A)
(Audit Memo No 17 dated 20/7/2015)

Para-09 (1)

Para-09

Sub : Non observance of codal formalities

During the test check of the records made available to the audit and as informed by the Hospital it is observed that during the audit period 2012- 13 to 2014-15 a total purchase of surgical and non-surgical items worth Rs. 1,50,75,541/- have been procured through various chemists/vendors from the open market without observing codal formalities leading to loss to Govt. exchequer on account of non availing of discounting rates.

In order to avail maximum discounted price/competitive rates on such heavy purchases the Hospital must appoint the Local Chemist after observing due codal formalities as per GFR

Hence the Hospital must appoint a local Chemist at the earliest possible after following due codal formalities under intimation to the audit.

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Para No. 07(B)

(Audit Memo No 18 dated 21/7/2015)

Sub : Non observation of codal formalities as per GFR-154.

In terms of GFR 154(I) and 154(III) a Proprietary Article certificate in the following form must be issued by the procuring officer before procuring the goods from a single source:

- (i) The indented goods are manufactured by M/s
(ii) No other make or model is acceptable for the following reasons:-

(iii) Concurrence of finance wing to the proposal vide :-

(iv) Approval of the competent authority vide:-

(Signature with date and designation of the Procuring Officer)

Whereas, test check of the records provide by the Hospital It is observed that the following proprietary items have been procured during the audit period 2012-13 to 2014-15, however Proprietary Certificate as per the provision of Rule 154 has not been obtained from the procurement Officer :-

S.No.	Name of the Item	Agency	Date of purchase And Bill No.	Amount
01.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	26.07.2012 - 838	2,362/-
02.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	18.08.2012 - 848	14,175/-
03.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	09.03.2013 - 895	14,175/-
04.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	24.09.2013 - 961	14,175/-
05.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	05.10.2013 - 921	9,450/-
06.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	09.01.2014 - 984	23,625/-
07.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	16.10.14 - 1070	10,631/-
08.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	11.12.2014 - 1087	11,812/-

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09.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	05.02.15 - 1102	11,812/-
10.	ECG rollfor BPL 8108 view	M/s Hamara Enterprises	13.03.2015 -1112	11,812/-
Total				1,24,029/-

The Proprietary Certificate under the rule be obtained from the procuring officer invariably and compliance be shown to the next audit.

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Para No 08

(Audit Memo No 16 dated 20/7/2015)

Sub: Procurement of medicine against the conditions of DHS.

Para No 11

As per the term and condition of DHS(CPA), Govt. of NCT of Delhi, the medicine procured should not be more than the 1/6th of the shelf life from the date of manufacturing. During test check of the local purchase files it is observed that some of the following instances in which, in contravention to the rule the hospital accepted /procured medicine beyond the permissible limit:-

S.No.	Name of the Medicine	Date of purchase	Date Manufacturing	Date of expiry medline.	Delay procuring
01.	Inj. Ondansetron, 2mg/	23.03.2013	11-2011	10.2013	17months
02.	Inj. Xyl ocard, 30 ml.	23.03.2013	10-2011	09-2014	17 months
03.	Syringe, 1ml	22.05.12	04-2011	03-2016	14 months
04.	Inj. Ondansetron	07.02.13	11-2011	10-2013	16 months
05.	IPRAVENT SOLUTION	07.02.13	04-2012	03-2014	10 months
06.	IPRAVENT SOLUTION	07.02.13	03-2012	02-2014	11 months
07.	Inj. Noradrenaline	12.05.12	02.2011	01.2013	15 months
08.	Inj. Noradrenaline	19.05.12	02.2011	01.2013	15 months
09.	Tab. Formaline	10.07.12	10.2010	09.2013	20 months
10.	Tab. Formaline	30.07.12	04.2011	03.2014	16 months
11.	Inj. Calmpose	14.08.12	10.2010	09.2013	21 months
12.	Foleycath	14.08.12	07.2009	06.2014	34 months

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Para-12
Para-12

Para-11

Para 08 :- Irregular payment of Service tax amounting to Rs. 3,46,004/-
Ref:- (Audit Memo. No.16 Dated: 06.08.2018)

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

During scrutiny of records of Pt. Madan Mohan Malviya Hospital, Malviya Nagar it has been observed that hospital has paid an amount of Rs.346004/- as service tax to M/s Kartikay Enterprises who was providing sanitation services in the hospital as detailed below:-

S.NO.	Name of agency	Bill No. & date	month	Amount of service tax paid
01.	M/s Kartikay Enterprises	94/ 24.05.2017	March /2017	86382/-
02.	M/s Kartikay Enterprises	155/ 21.06.2017	April/2017	86382/-
03.	M/s Kartikay Enterprises	257/ 02.08.2017	May/2017	86382/-
04.	M/s Kartikay Enterprises	345/ 12.09.2017	June/2017	86858/-
			Total	Rs.3,46,004/-

Necessary steps should be taken to recover the excess amount of Rs3,46,004/- (Rs. three lakh forty six Thousand and four only) from the concerned agency and deposited in Govt. Account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level for similar action at your end please.

Para-13
Para-13

Para 09 :- Loss on account of expiry of Medicine/Inj./Syp amounting to Rs.1,33,286/-
Ref:- (Audit Memo No.17 Dated: 06.08.2018)

During the course of audit of accounts of the Hospital and information provided by the hospital it is observed that the hospital has purchased some medicine/syrup in excess without assessing the actual requirement which resulted into expiry of the following medicines/syrups:

S.no	Name of Drug	Date of purchase	Date of expiry	Qty.Expiry	Rate	Total Cost (Rs.)+Vat.
01.	Tab. Levodopa+ Carbidopa	24.02.2016	08.2017	160	16.84	2694.4
02.	Tab. Serratiopeptidase	24.05.2016	08.2017	1800	9.24	16632
03.	Insulin NPH	16.12.2015	08.2017	63	64.95	4091.85
04.	Tab. Alendronate-70mg	16.05.2016	09.2017	115	33.79	3885.85
05.	Inj. AmoxycillinClavulnic acid-1.2gm	29.06.2016	09.2017	700	25.34	17738
06.	Inj. Teicoplanin-400mg	16.01.2016	09.2017	66	313.11	20665.26
07.	Inj. Teicoplanin-400mg	16.02.2016	10.2017	49	189	9261
08.	Inhaler tiotropium	01.10.2015	08.2017	113	52.34	5914.42
09.	Inj. Methyl Prednisolone	21.04.2016	11.2017	10	420	4200

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10.	Inj. Caffiene	16.03.2016	11.2017	-180	141.45	25461
11.	Tab. Lamotrigine-25mg	26.02.2016	11.2017	50	12.60	630
12.	Inj. Dexamethasone	06.10.2016	12.2017	761	4.10	3120.1
13.	Wax Dissolvent Ear drop	20.01.2016	12.2017	3550	5.35	18992.5
Total						133286.4

The above mention amount of loss to the Govt. exchequer could have been avoided had the requirement of medicine be assessed prudently and inventory management be applied property. Hence the methods of inventory i.e. First in First out method be applied strictly in the Hospital and proper assessment of the medicine should be done invariably to avoid such loss to the Govt. exchequer.

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Annex 14

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Para 16:- Non disposal of surplus / obsolete Items amounting to Rs. 16,85,720/-
Ref:- (Audit Memo No. 13 Dated: 02/08/2018)

Rule 218 of GFR 2017 stipulates that "for Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by : (a) obtaining bids through advertised tender or (b) public auction."
 Scrutiny of records and information provided by the hospital (as per list as Annex. 'A') revealed that goods acquired from government grants/budget amounting to Rs. 16,85,720/- are lying in the store since 1997 as detailed below for want to condemnation but the hospital authorities had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off:-

S.No.	particulars	Period of Purchase	Amount
1	E- Waste Items	1997-2009	789694
2	General Medical Items(A)	1997-2009	322589
3	General Medical Items(B)	1998-2015	242715
4	Furniture Items (A)	1997-2009	293823
5	Furniture Items (B)	1997-2006	36899
Total amount			16,85,720/-

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

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Annexure to Para 1) 16

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Annexure

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Due Drawn statement in r/o Anshu Arora, Staff Nurse

Period	B. Pay	DP/G. Pa	DA	Due		Total	B. Pay	DP/G. Pa	Drawn		Total	B. Pay	G. Pay	Balance	DA	HRA	Total
				MRA	HRA				DA	MRA							
Jan-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
Feb-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
Mar-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
Apr-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
May-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
Jun-06	10700	4600	0	0	0	15300	12540	4600	0	0	17140	1840	0	0	0	0	-1840
Jul-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Aug-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Sep-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Oct-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Nov-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Dec-06	11160	4600	315	0	0	16075.2	13060	4600	353	0	18013	1900	0	37.8	0	0	-1937.8
Jan-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
Feb-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
Mar-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
Apr-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
May-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
Jun-07	11160	4600	946	0	0	16705.6	13060	4600	1060	0	18720	1900	0	-114.4	0	0	-2014.4
Jul-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Aug-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Sep-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Oct-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Nov-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Dec-07	11640	4600	1462	0	0	17701.6	13590	4600	1637	0	19827	1950	0	-175.4	0	0	-2125.4
Jan-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2
Feb-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2
Mar-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2
Apr-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2
May-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2
Jun-08	11640	4600	1949	0	0	18188.8	13590	4600	2183	0	20373	1950	0	-234.2	0	0	-2184.2

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Jul-08	12130	4600	2677	0	19406.8	14140	4600	2998	0	21738	-2010	0	-321	0	-2331
Aug-08	12130	4600	2677	0	19406.8	14140	4600	2998	0	21738	-2010	0	-321	0	-2331
Sep-08	12130	4600	2677	5019	24425.8	14140	4600	2998	0	21738	-2010	0	-321	5019	2688
Oct-08	12130	4600	2677	5019	24425.8	14140	4600	2998	5622	27360	-2010	0	-321	-608	-2934
Nov-08	12130	4600	2677	5019	24425.8	14140	4600	2998	5622	27360	-2010	0	-321	-608	-2934
Dec-08	12130	4600	2677	5019	24425.8	14140	4600	2998	5622	27360	-2010	0	-442	-603	-3055
Jan-09	12130	4600	3681	5019	25429.6	14140	4600	4123	5622	28485	-2010	0	-442	-603	-3055
Feb-09	12130	4600	3681	5019	25429.6	14140	4600	4123	5622	28485	-2010	0	-442	-603	-3055
Mar-09	12130	4600	3681	5019	25429.6	14140	4600	4123	5622	28485	-2010	0	-442	-603	-3055
Apr-09	12130	4600	3681	5019	25429.6	14140	4600	4123	5622	28485	-2010	0	-442	-603	-3055
May-09	12130	4600	3681	5019	25429.6	14140	4600	4123	5622	28485	-2010	0	-442	-603	-3055
Jun-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Jul-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Aug-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Sep-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Oct-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Nov-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Dec-09	12640	4600	4655	5172	27066.8	14710	4600	5214	5793	30317	-2070	0	-559	-621	-3250
Jan-10	12640	4600	6034	5172	28446	14710	4600	6759	5793	31862	-2070	0	-725	-621	-3416
Feb-10	12640	4600	6034	5172	28446	14710	4600	6759	5793	31862	-2070	0	-725	-621	-3416
Mar-10	12640	4600	6034	5172	28446	14710	4600	6759	5793	31862	-2070	0	-725	-621	-3416
Apr-10	12640	4600	6034	5172	28446	14710	4600	6759	5793	31862	-2070	0	-725	-621	-3416
May-10	12640	4775	6095.25	5224.5	28734.75	14710	4775	6820	5845.5	32192	-2070	0	-725	-621	-3416
Jun-10	12640	4800	6104	5232	28776	14710	4800	6829	5853	32192	-2070	0	-986	-657	-3833
Jul-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Aug-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Sep-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Oct-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Nov-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Dec-10	13700	4800	8325	5550	32375	15890	4800	9311	6207	36208	-2190	0	-986	-657	-3833
Jan-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964
Feb-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964
Mar-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964

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Apr-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964
May-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964
Jun-11	13700	4800	9435	5550	33485	15890	4800	10552	6207	37449	-2190	0	-1117	-657	-3964
Jul-11	14260	4800	11055	5718	35832.8	16510	4800	12360	6393	40063	-2250	0	-1305	-675	-4230
Aug-11	14260	4800	11055	5718	35832.8	16510	4800	12360	6393	40063	-2250	0	-1305	-675	-4230
Sep-11	14260	4800	11055	5718	35832.8	16510	4800	12360	6393	40063	-2250	0	-1305	-675	-4230
Oct-11	14260	4800	11055	5718	35832.8	16510	4800	12360	6393	40063	-2250	0	-1305	-675	-4230
Nov-11	14760	4800	11055	5718	35832.8	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Dec-11	14760	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Jan-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Feb-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Mar-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Apr-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
May-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Jun-12	14260	4800	12389	5718	37167	16510	4800	13852	6393	41555	-2250	0	-1463	-675	-4388
Jul-12	14840	4800	14141	5892	39672.8	17150	4800	15804	6585	44339	-2310	0	-1663	-693	-4666
Aug-12	14840	4800	14141	5892	39672.8	17150	4800	15804	6585	44339	-2310	0	-1663	-693	-4666
Sep-12	14840	4800	14141	5892	39672.8	17150	4800	15804	6585	44339	-2310	0	-1663	-693	-4666
Oct-12	14840	4800	14141	5892	39672.8	17150	4800	15804	6585	44339	-2310	0	-1663	-693	-4666
Nov-12	14840	4800	14141	5892	39672.8	17150	4800	15804	6585	44339	-2310	0	-1663	-693	-4666
Dec-12	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
Jan-13	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
Feb-13	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
Mar-13	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
Apr-13	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
May-13	14840	4800	15712	5892	41244	17150	4800	17560	6585	46095	-2310	0	-1848	-693	-4851
Jun-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Jul-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Aug-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Sep-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Oct-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Nov-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236
Dec-13	15430	4800	18207	6069	44506	17810	4800	20349	6783	49742	-2380	0	-2142	-714	-5236

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Jan-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
Feb-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
Mar-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
Apr-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
May-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
Jun-14	15430	4800	20230	6069	46529	17810	4800	22610	6783	52003	-2380	0	-2380	-714	-5474
Jul-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Aug-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Sep-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Oct-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Nov-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Dec-14	16040	4800	22299	6252	49390.8	18490	4800	24920	6987	55197	-2450	0	-2450	-735	-5806
Jan-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
Feb-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
Mar-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
Apr-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
May-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
Jun-15	16040	4800	23549	6252	50641.2	18490	4800	26318	6987	56595	-2450	0	-2450	-735	-5954
Jul-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Aug-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Sep-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Oct-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Nov-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Dec-15	16670	4800	25549	6441	53460.3	19190	4800	28548	7197	59735	-2520	0	-2520	-756	-6275
Jan-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
Feb-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
Mar-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
Apr-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
May-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
Jun-16	55200	0	0	6441	61641	62200	0	0	7197	69397	-7000	0	0	-756	-7756
Jul-16	55900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Aug-16	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121

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Sep-16	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Oct-16	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Nov-16	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Dec-16	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jan-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Feb-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Mar-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Apr-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
May-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jun-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jul-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Aug-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Sep-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Oct-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Nov-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Dec-17	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jan-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Feb-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Mar-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Apr-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
May-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jun-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
Jul-18	56900	0	1138	6636	64674	64100	0	1282	7413	72795	-7200	0	-144	-777	-8121
TOTAL	1582960	537975	1275453.05	806326.5	5959654.55	5813740	537975	1275453.05	897406.5	6674395	-474040	0	-149620	-61080	-714739.95

VA

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APR-17

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Due Drawn statement in r/o Parbati Mohanti, Staff Nurse

Period	B Pay	P/G Pay	DA	Due		Total	B Pay	DP/G. Pay	Drawn		Total	Balance			Total	
				HRA	HRA				DA	HRA		B. Pay	G.P	DA		HRA
		4600	0	0	0	4600	4600	0	0	0	4600	-2960	0	0	0	-2960
Jun-06	9580	4600	0	0	0	14180	4600	0	0	0	14180	2960	0	0	0	-3110.8
Jul-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Aug-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Sep-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Oct-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Nov-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Dec-06	10010	4600	292	0	0	14902.2	13060	4600	353	0	18013	-3050	0	0	0	-3110.8
Jan-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
Feb-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
Mar-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
Apr-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
May-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
Jun-07	10010	4600	877	0	0	15486.6	13060	4600	1060	0	18720	-3050	0	0	0	-3233.4
Jul-07	10450	4600	1355	0	0	16404.5	13590	4600	1637	0	19827	-3140	0	0	0	-3422.5
Aug-07	10450	4600	1355	0	0	16404.5	13590	4600	1637	0	19827	-3140	0	0	0	-3422.5
Sep-07	10450	4600	1355	0	0	16404.5	13590	4600	1637	0	19827	-3140	0	0	0	-3422.5
Oct-07	10450	4600	1355	0	0	16404.5	13590	4600	1637	0	19827	-3140	0	0	0	-3422.5
Nov-07	10450	4600	1355	0	0	16404.5	13590	4600	1637	0	19827	-3140	0	0	0	-3422.5
Dec-07	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
Jan-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
Feb-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
Mar-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
Apr-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
May-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517
Jun-08	10450	4600	1806	0	0	16856	13590	4600	2183	0	20373	-3140	0	0	0	-3517

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Jul-08	10910	4600	2482	0	17991.6	14140	4600	2998	0	21738	-3230	0	-516	0	-3746
Aug-08	10910	4600	2482	0	17991.6	14140	4600	2998	0	21738	-3230	0	-516	4653	907
				4653	22644.6	14140	4600	2998	0	21738	-3230	0	-516	-969	-4715
									5622	27360	-3230	0	-516	669	-4715
									5622	27360	-3230	0	-516	669	-4715

Dec-08					22575.2	14140	4600	4123	5622	28485	-3230	0	-711	-969	-4910
Mar-09	10910	4600	3412	4653	23575.2	14140	4600	4123	5622	28485	-3230	0	-711	-969	-4910
Apr-09	10910	4600	3412	4653	23575.2	14140	4600	4123	5622	28485	-3230	0	-711	-969	-4910
May-09	10910	4600	3412	4653	23575.2	14140	4600	4123	5622	28485	-3230	0	-899	-999	-5228
Jun-09	10910	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-899	-999	-5228
Jul-09	11380	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-899	-999	-5228
Aug-09	11380	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-899	-999	-5228
Sep-09	11380	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-899	-999	-5228
Oct-09	11380	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-899	-999	-5228
Nov-09	11380	4600	4315	4794	25088.6	14710	4600	5214	5793	30317	-3330	0	-1166	-999	-5495
Dec-09	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1166	-999	-5495
Jan-10	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1166	-999	-5495
Feb-10	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1166	-999	-5495
Mar-10	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1166	-999	-5495
Apr-10	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1166	-999	-5495
May-10	11380	4600	5593	4794	26367	14710	4600	6759	5793	31862	-3330	0	-1544	-1029	-6003
Jun-10	11380	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1544	-1029	-6003
Jul-10	11860	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1544	-1029	-6003
Aug-10	11860	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1544	-1029	-6003
Sep-10	11860	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1544	-1029	-6003
Oct-10	11860	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1544	-1029	-6003
Nov-10	11860	4600	7407	4938	28805	15290	4600	8951	5967	34808	-3430	0	-1749	-1029	-6208
Dec-10	11860	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jan-11	11860	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Feb-11	11860	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Mar-11	11860	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208

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Apr-11	11860	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jan-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Feb-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Mar-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Apr-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
May-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jun-12	12360	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jul-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Aug-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Sep-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Oct-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Nov-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Dec-12	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jan-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Feb-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Mar-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Apr-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
May-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jun-13	12870	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Jul-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Aug-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Sep-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Oct-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Nov-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208
Dec-13	13400	4600	8395	4938	29792.6	15290	4600	10144	5967	36001	-3430	0	-1749	-1029	-6208

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Jan-14	13400	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Feb-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Mar-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Apr-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
May-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Jun-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Jul-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625
Aug-14	14500	4600	18000	5400	41400	17150	4600	21750	6525	50025	-3750	0	-3750	-1125	-8625

Nov-14	14500	4800	20651	5790	45741	18490	4800	24920	6987	55197	-3990	0	-4269	-1197	-9456
Dec-14	14500	4800	20651	5790	45741	18490	4800	24920	6987	55197	-3990	0	-4509	-1197	-9696
Jan-15	14500	4800	21809	5790	46899	18490	4800	26318	6987	56595	-3990	0	-4509	-1197	-9696
Feb-15	14500	4800	21809	5790	46899	18490	4800	26318	6987	56595	-3990	0	-4509	-1197	-9696
Mar-15	14500	4800	21809	5790	46899	18490	4800	26318	6987	56595	-3990	0	-4509	-1197	-9696
Apr-15	14500	4800	21809	5790	46899	18490	4800	26318	6987	56595	-3990	0	-3854	-1023	-8287
May-15	14500	4800	21809	5790	46899	18490	4800	26318	6987	56595	-3990	0	-4891	-1233	-10234
Jun-15	15080	4800	22464	5964	48308.4	18490	4800	28548	7197	59735	-4110	0	-4891	-1233	-10234
Jul-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	-4891	-1233	-10234
Aug-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	-4891	-1233	-10234
Sep-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	-4891	-1233	-10234
Oct-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	-4891	-1233	-10234
Nov-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	0	-1296	-11496
Dec-15	15080	4800	23657	5964	49501.2	19190	4800	28548	7197	59735	-4110	0	0	-1296	-11496
Jan-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
Feb-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
Mar-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
Apr-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
May-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
Jun-16	52000	0	0	5901	57901	62200	0	0	7197	69397	-10200	0	0	-1296	-11496
Jul-16	53600	0	1072	6078	60750	64100	0	1282	7413	72795	-10500	0	-210	-1335	-12045
Aug-16	53600	0	1072	6078	60750	64100	0	1282	7413	72795	-10500	0	-210	-1335	-12045

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Sep-16	53600	0	1072	6078	60750	64100	0	1282	7413	72795	-10500	0	-210	-1335	-12045
Oct-16	53600	0	1072	6078	60750	64100	0	1282	7413	72795	-10500	0	-210	-1335	-12045
		0		6078	60750	64100	0	1282	7413	72795	-10500	0	-210	-1335	-12045
TOTAL	1410303	527659	1157654	738085	5480880	3782337	527659	1396765	884890.8	6591651.8	-724854	0	-239111.26	-146806	-1110771

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Sep-17	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Oct-17	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Nov-17	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Dec-17	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Jan-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Feb-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Mar-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Apr-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
May-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Jun-18	55200	0	2760	13248	71208	66000	0	3300	15840	85140	-10800	0	-540	-2592	-13932
Jul-18	56900	0	3983	13656	74539	68000	0	4760	16320	89080	-11100	0	-777	-2664	-14541
TOTAL	1410303	527659	1157654	738085	5480880	3782337	527659	1396765	884890.8	6591651.8	-724854	0	-239111.26	-146806	-1110771

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servant is undergoing study in an educational institution, or at intervals not exceeding three months if he is undergoing study at any other institution.

- (4) (a) When the programme of study approved does not include, or does not consist entirely of, such a course of study, the Government servant shall submit to the authority competent to grant leave direct or through the Head of the Mission a diary showing how his time has been spent and report indicating fully the nature of the methods and operations which have been studied and including suggestions as to the possibility of adapting such methods or operations to conditions obtaining in India.
- (b) The authority competent to grant leave shall decide whether the diary and report show that the time of the Government servant was properly utilized and shall determine accordingly for what periods Study Allowance may be granted.

60. Admissibility of allowances in addition to Study Allowance

(1) For the first 2½ 180] days of the Study Leave, House Rent Allowance shall be paid at the rates admissible to the Government servant from time to time at the station from where he proceeded on study leave. The continuance of payment of House Rent Allowance beyond 2½ 180] days shall be subject to the production of a certificate as prescribed in Para. 8 (d) of Ministry of Finance, O.M. No. 2 (37)-E. II (B)/64, dated 27-11-1965, as amended from time to time.

(2) Except for house rent allowance as admissible under sub-rule (1) and the Dearness Allowance and the Study Allowance, where admissible, no other allowance shall be paid to a Government servant in respect of the period of study leave granted to him.]

GOVERNMENT OF INDIA'S DECISION

CCA also during the period of Study Leave.— The President is pleased to decide that a Central Government employee who is granted Study Leave will be entitled to draw Compensatory (City) Allowance during the first 120 days (now 180 days) of the study leave at the rates admissible to the Government servant from time to time at the station from where he proceeded on study leave. The continuance of payment of Compensatory (City) Allowance beyond 120 days (now 180 days) of the study leave will, however, be subject to the production of certificates prescribed in Para. 8 (d) of

1. Substituted, vide G.I., D.P. & A.R., Notification No. P. 13023/1/82-Est. (L), dated the 16th April, 1983.

2. Substituted, vide G.I., Dept. of Per. & Trg., Notification No. 11014/3/89-Est. (L), dated the 21st January, 1992, published as G.S.R. No. 49 in the Gazette of India, dated the 8th February, 1992.

Amend

RULE 63 STUDY LEAVE

this Ministry's O.M. No. F. 2 (37)/E. II (B)/64, dated 27-11-1965, as amended from time to time.

2. These orders take effect from the date of issue.

[G.I., M.F., O.M. No. 11018/8/88-E. II (B), dated the 19th December, 1989.]

61. Travelling Allowance during study leave

A Government servant to whom study leave has been granted shall not ordinarily be paid Travelling Allowance but the President may in exceptional circumstances sanction the payment of such allowance.

NOTE.— Where a Government servant serving in the Indian Audit and Accounts Department is on study leave in India, the Comptroller and Auditor-General of India may, in exceptional circumstances, sanction the grant of Travelling Allowance.

62. Cost of fees for study

A Government servant to whom study leave has been granted shall ordinarily be required to meet the cost of fees paid for the study but in exceptional cases, the President may sanction the grant of such fees:

Provided that in no case shall the cost of fees be paid to a Government servant who is in receipt of scholarship or stipend from whatever source or who is permitted to receive or retain, in addition to his leave salary, any remuneration in respect of part-time employment.

NOTE.— Where a Government servant serving in the Indian Audit and Accounts Department is on study leave in India, the Comptroller and Auditor-General of India may, in exceptional circumstances, sanction the grant of the cost of fees paid for the study.

63. Resignation or retirement after study leave [or non-completion of the course of study]

(1) If a Government servant resigns or retires from service or otherwise quits service without returning to duty after a period of study leave or within a period of three years after such return to duty [or fails to complete the course of study and is thus unable to furnish the certificates as required under sub-rule (5) of Rule 53], he shall be required to refund—

- (i) the actual amount of leave salary, Study Allowance, cost of fees, travelling and other expenses, if any, incurred by the Government of India; and
- (ii) the actual amount, if any, of the cost incurred by other agencies such as foreign Governments, Foundations and Trusts in connection with the course of study,

1. Inserted, vide G.I., D.P. & A.R., Notification No. P. 13023/2/81-Est. (L), dated the 12th October, 1983.

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**PART-III
TEST AUDIT NOTE
(2017-18)**

TAN 01:- Rush of Expenditure during last quarter/month.
Ref: - (Audit Memo No.09 Dated: 27/07/2018)

According to Rule 62(3) of General Financial Rules, 2017, rush of expenditure particularly in the closing months of financial year shall be regarded as breach of financial propriety and shall be avoided. Further, as per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods and services and reimbursement of expenditure already occurred and it also restricts last quarter expenditure to 33% ceiling and last month(March) expenditure to 15% ceiling.

Scrutiny of records and reconciliation statements during 2017-18 revealed that there is complete violation of above Rule and Department has incurred 40% to 96% expenditure in last quarter and upto 92% in last month against the GFR norms as detailed below:-

Head of account	Budget allotted	Total expenditure	Expenditure upto 3 rd quarter	Expdtr during last qtr (%)	Expdtr during last month (%)
Revenue head					
2210 01 110 77 00 13 - OE	760000 00	74400422	44336527	300638 95 (40%)	2014935 1 (27%)
2210 01 110 77 00 21 - M&S	280000 00	27963200	10950319	170128 81 (61%)	1699716 1 (60.8%)
Capital head					
4210 01 110 80 00 52 - (M & E)	150000 00	9246549	502950	874359 9 (96%)	8499645 (92%)

Sincere efforts may be initiated to utilize the budget according to Rule 62(3) of General Financial Rules, 2017 and proper assessment be made to avoid rush of expenditure during last month.

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Tan 02:- Discrepancies at Pharmacy counters.
Ref: (Audit Memo. No. 21 Dated: 07-08-2018)

Scrutiny of records revealed that medicines are being issued from main medicine store to sub store which further has four extension counters for issuance of medicines to patients. Medicines are being issued from sub store to four extension counters under its jurisdiction but medicine distribution registers maintained at counters does not contain any detail i.e. name of medicine issued, quantity/period of medicine issued etc. without which accurate stock of medicine in hand on a particular day/month could not be assessed and may restrict hospital authorities in proper assessment of medicines.

During audit period loss on account of expiry of Medicine/Inj./Syp amounting to Rs.133286/- at main store only has been noticed. List of expired medicine at sub store and 04 extension counters was not provided which may add considerable amount on account of loss to government on account of expired medicines.

Necessary steps may be initiated to update record of medicine issuance counters so that proper assessment of procurement of medicines could be done and loss to government on account of expired medicines could be minimized.

Tan 03: - Discrepancies in pay bill register (PBR).
Ref: - (Audit Memo No.8 Dated: - 26/07/2018)

During the test check of P.B.Rs for the audit period 04/2017 to 03/2018, the following irregularities were noticed:-

1 **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Pay Band, Grade Pay, Address, Rate of Lic. Fee, Date of Birth, Date of joining, Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in the PBR, which is incorrect. Needful may be done now and shown to audit.

2. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc were not recorded in any cases.

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3. **Yearly totals of Pay and Allowances worked out-** At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.

4. DDO has not signed in all the PBRs against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.

5. Complete details of LPC as transferred in or transferred out cases may be filled in the PBRs.

6. Abstract of Pay Bills (GAR-18) in the PBR of CPS staff has not been maintained, GAR-18 have been maintained in the PBRs of SR, JR and GPF staff but not signed by the DDO.

Necessary steps should be taken to remove the above discrepancies under intimation to audit.

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Tan 04: - Shortcomings in service books.

Ref: - (Audit Memo No.14 Dated: 03/08/2018)

During scrutiny of Service Books, the following observations are made:-

1. Re-attestation -

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority and the same has not been done. A few instances are here under:-

- (i) Mrs. NirmalaNegi, Staff Nurse
- (ii) Mrs. ShijiBiju, Staff Nurse
- (iii) Mrs. AchammaBenzon, Staff Nurse
- (iv) Mrs. SushilaEkka, Staff Nurse
- (v) Mrs. ArchanaKandra, Staff Nurse

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2. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.

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3. Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, photos have not been found pasted or attested:-

1. Mrs.Indu; Staff Nurse (Old Photo)
2. Mrs.Pariya. Staff Nurse, WET (Old Photo)
3. Mrs.SumanBala. Staff Nurse, (Old Photo)
4. Mrs.ArchanaBenzon, Staff Nurse(Oldest Photo)

4. **Incomplete leave records:** Rule 15 of the CCS(Leave) Rules, 1972 envisages "A leave account shall be maintained in Form 2 for each Government servant by the HOD/concerned officer in the case of Gazetted Government servants and by the Head of Office or an officer authorized by him in the case of non-Gazetted Government servants." Leave Account should be updated regularly at every six months in a calendar year." Scrutiny of service books revealed that it has not been done in following cases:-

1. Mrs. Indu, Staff Nurse, Leave A/c not updated after 01/07/2015
2. Mrs. Pariya, Staff Nurse, Leave A/c not updated after 31/12/2016
3. Mr. Om Prakash, Asstt Programmer, Leave A/c not updated after 25/05/2017

5 Service Verification from PAO-

As per Rule 32 of CSS Pension Rules, the service of those govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOR
1.	Ms. Madhuri Devi	Section Officer	21.07.1961	31.07.2021
2.	Sh. Santosh Arora	Sr. Nursing Officer	07.05.1960	31.05.2020
3.	Ms. NeelamDua	Sr. Nursing Officer	06.06.1959	30.06.2019
4.	Ms.ArchanaKandra	Sr. Nursing Officer	21.04..1962	31.07.2022
5.	Ms.KamleshDahiya	Sr. Nursing Officer	01.07.1962	30.06.2022
6.	Ms. TulsI Malhotra	Sr. Nursing Officer	18.03.1961	31.03.2021

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7.	Mr. Dharamvir	Driver	24.05.1959	31.05.2019
8.	Mr. Rajinder Singh	O.T. Assistant	15.12.1959	31.12.2019
9.	Mr. Lizy Yesudesan	Lab Technician	15.03.1961	31.03.2021
10.	Sh. Babu Lal	O.T. Technician	01.04.1962	31.03.2022
11.	Sh. Prem Kumar	Nursing Orderly	12.10.1960	31.10.2020
12.	Mahender Singh	Ward Boy	05.01.1962	31.01.2022

6. Non maintenance of service books of JR and SRs: Provisions of SR- 199 and 202 under CCS (Service Rules) envisages that "Every step in a Government servant's official life must be recorded in his Service Book and each entry must be attested by the Head of his Office...." (SR199) and that "It shall be the duty of every Head of Office to initiate action to show the Service Books to the Government servants under his administrative control every year....The Government servants shall inter alia ensure.....that their services have been duly verified and certified as such...." (SR 202).

Scrutiny of records revealed that there are 81 posts of JR and SRs in the hospital which serve the hospital for 1 to 3 years and are also being paid as per prescribed govt. scales BUT their service books are either not being maintained or maintained in improper way. Further, It is also observed that they are taking benefits of EL ENCASHMENT on their leaving hospital hence non maintenance of proper service books/leave account may lead to excess payment to them.

7. Form regarding Home Town declaration which is mandatory is not pasted in most of the Service books.

Necessary steps should be taken to remove the above discrepancies under intimation to audit.

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Tan 05:- Non-Maintenance of LTC claims Register

Ref: - (Memo No.20 Dated: 07/08/2018)

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register, particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that LTC claim register is maintained in the department. but not in proper manner and on proper format with requisite. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

Necessary steps should be taken to remove the above discrepancies under intimation to audit.

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PART-II

CURRENT AUDIT REPORT (2018-2019)

Para-1:- Non adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 7,51,446/- (Audit Memo. No.18 dated 05.07.2019)

Note for Under Rule 120 and Rule 162 of Receipt and Payment Rules provides that money drawn on Abstract Contingent Bills (ACB) for payments of advance to supplier would be adjusted within a period of one month from the date drawl of such bills.

As per records provided to the audit, the sum of Rs.7,51,446/- drawn on Abstract Contingency bills were outstanding as on date for various reasons/purposes. The breakup of outstanding/ unadjusted advances were as under:-

Sr. No.	Bill No. & dated	Purpose of advance	Name of Agency	Amount as per ACB (Rs.)
1	31 dt.06.05.2013	NICSI for installation of LAN & Server	M/s NICSI	660126.00
2	330 dt.24.08.2016	Disbursement of wages to PWO in advance	M/s ICSIL	45300.00
3.	202 dt.13.06.2018	Radiation exposure monitoring and protection service using TLD Cards for the FY 2018-19	M/s Ultratech Lab. Ltd.	24012.00
4.	1204 dt.30.03.2019	Radiation exposure monitoring and protection service using TLD Cards for the FY 2019-20	M/s Ultratech Lab. Ltd.	21948.00
			Total	751446.00

Sincere efforts may be made by the Department to adjust the outstanding advances amounting to Rs.7,51,446/- at the earliest under intimation to audit.

Para-2:- Irregular payment of Transport Allowance amounting to Rs.16268/- (Audit Memo. No.19 dated 05.07.2019)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. *From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.* During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave envelopes the entire calendar month.

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During the course of scrutiny of PBR & Service Book it has been observed that transport allowance had been paid to the following person when he was on leave for full calendar month.

Sr. No.	Name of the person and designation	Month	Nature of leave taken	Recovery of transport allowance
1.	Mrs. Meena Rani, Nursing officer	5/11 to 10/11	Maternity Leave 05/04/11 to 01/10/11	5/11 to 6/11=2416x2=Rs. 4832 7/11 to 9/11=2528x3=Rs.7584 Total: Rs.12416
2.	Smt. Nirmla Bisht, Nursing Officer	8/18 to 2/19	Maternity Leave 15/08/18 to 10/02/19	9/18 = Rs.3852
			Total	Rs.16268

The aforesaid short recovery of transport allowance amounting to Rs.16268 / -may be made from the concerned employee and compliance may be shown to audit. Similar other cases of short recovery of transport allowance in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Page-15
Para-3.- Non-functioning of Equipments in the Hospital.
(Audit Memo. No. 21 dated 08.07.2019)

Page-14

Intensive care units cater to patients with severe and life threatening illnesses and injuries which require constant close monitoring and support from specialist equipment and medications in order to ensure normal bodily functions. The patients are treated by doctors and nurses who specialize in caring for critically ill patients.

Test check of records of log books of equipments installed in ICU and other places of Pt. Madan Mohan Malviya Hospital, it has been observed that below mentioned equipments/ machines were found non-functional.

Sr. No.	Equipment/ Item	Period of non-functional
1.	Ventilator S.No. 3510092128	08.05.2019 to till date
2.	Fumigators S.No. 11185	07.12.2018 to till date
3.	Electrical Drill with saw system	30.03.2019 to till date

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4.	Mobile C Arm Image Intensifier S.No. 018/08/00519	18.04.2019 to till date
5.	Pulse Oxymeter S.No.T 046365 (ICU)	08.04.2019 to till date
6.	Pulse Oxymeter S.No.152000	24.01.2019 to till date
7.	Pulse Oxymeter S.No.157379	24.01.2019 to till date
8.	Pulse Oxymeter S.No.152081	24.01.2019 to till date
9.	Pulse Oxymeter S.No.152117	24.01.2019 to till date
10.	Pulse Oxymeter S.No.147553	24.01.2019 to till date

During the course of Audit, it has been observed that the above ventilator is not functioning for approx. 02 months; it means that the patients are deprived from the basic amenities of ICU. In addition to that above other equipments are not functioning about 2 to 7 months. Hospital authority may ensure to get the equipments / machines functional under intimation to Audit.

Para-15

Para-16

**Para-4:- Non disposal of surplus/obsolete items amounting to Rs.19,62,129/-
(Audit Memo. No.22 dated 08.07.2019)**

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

Scrutiny of records and information provided by the hospital revealed that goods acquired from government grants/budget amounting to Rs. 19,62,129/- are lying in the store since 1997 as detailed below for want to condemnation but the hospital authorities had not auctioned/disposed of these surplus/obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off: -

S.No.	Particulars	Period of Purchase	Amount
1.	E-Waste Items	1997-2009	1719414.00
2.	General Medical Items	1998-2015	242715.00
		TOTAL	1962129.00

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

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Para-16

Para-5:- Undue Benefits to the Contractors by prolongation of Agreement.
(Audit Memo. No.23 dated 09.07.2019)

Para-17
On scrutiny of the records and information provided by the Hospital, it has been observed that the hospital has made following agreement initially for six month to one year on the basis of the rate Agreement of the firms adopted from the other govt. units or open tender:

S.No	Name of Work / services	Name of Firm	Date of commencement of contract	Extended up to	Remarks
1	Hiring of vehicle	M/s Iqbal Ahmed	2015-16	Extended till date	Rate agreement adopted from Chief Electoral Officer, Delhi.
2	Kiosk Service	M/s HPMC	22.12.2009	Extended till date	Initially through Open Tender
3	Laundry Service	M/s M.G. Launderers	04.03.2014	Extended till date	Initially through Open Tender

It is pertinent to mention here that the above goods and services are available on GeM. The hospital authority should follow the prescribed procedure as laid down in Rule 149 of GFR for S.No.1 only and for S.No. 2 and 3, the hospital is advised to invite fresh tender so that opportunity be given to all. The Hospital instead of calling of fresh tenders has continued the same Agreement for more than 3-10 years, thereby assigned the work to the same contractor.

Amil Bhatt

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Page - 17 (4) 23/c
Para-6:- Loss on account of expiry of Medicine/Inj. amounting to Rs.49,246/-
(Audit Memo. No.25 dated 10.07.2019)

During the course of audit of accounts of the Hospital and information provided by the hospital it is observed that the hospital has purchased some medicine/Inj. in excess without assessing the actual requirement which resulted into expiry of the following medicines/inj.

S.No.	Name of Drug	Date of Purchase	Date of Expiry	Qty. Expiry	Rate	Total Cost (Rs.)+VAT
1.	Inj. Amikacin 250mg	01.12.2016	30.04.2018	60	26.43	1585.80
2.	Inj. Lorazepam	09.08.2016	31.07.2018	185	13.25	2451.25
3.	Inj. Levofloxacin	08.11.2016	30.09.2018	82	15.21	1247.22
4.	Inj. Meropenam	08.08.2016	31.05.2018	260	160.65	41769
5.	Inj. Octreotide	01.08.2016 02.11.2016	30.06.2018 30.08.2018	40	54.81	2192.40
					Total	49246.00

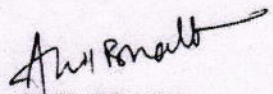
The above mentioned amount of loss to the Govt. exchequer could have been avoided had the requirement of medicine/Inj. be assessed prudently and inventory management be applied properly. Hence, the methods of inventory i.e. First in First out method be applied strictly in the Hospital and proper assessment of the medicine/Inj. should be done invariably to avoid such loss to the Govt. exchequer.

Para-19
Page - 18
Para-7:- Non Production of Records.

Following records have not been provided to the Audit:

1. Advertisement Files
2. Long Term / Short Term Advance Register
3. Tender Opening Register / Register of Awards & EMD Register
4. Records of medicines procured under risk purchases.

The above records may be provided to the next audit.


(A.K. BHATT)
I.A.O., Audit Party No. XXIII

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PART-III

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TAN-1: Shortcomings in Bill Register (Audit Memo No. 24 dated 09.07.2019)

On scrutiny of **Bill Registers** for the year 2018-19 following shortcomings have been observed:

1. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO under audit period, which is irregular.
2. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

TAN-2: Shelf Life of Medicine (Audit Memo No. 26 dated 10.07.2019)

The supplier should offer minimum number of batches and ensure that not more than 1/4th of shelf life of drugs/consumables has passed from the date of manufacturing. Loss or premature deterioration due to biological and other activities during the life potency of the drugs shall have to be made good by the contractor free of cost or shall have to refund the cost of substandard drug lying with the store.

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

S.No.	Medicine	Challan No.	D.O.M	D.O.E	Date of Shelf Life	Date of Actual Receipt
1.	Ing. Midazolam 1mg/ml/1074009	0002638	01.08.2018	31.07.2020	02/19	06.03.2019
2.	Ing. Phenobarbitone 200mg/ml/1219005	1102191	11.07.2018	30.06.2021	04/19	12.02.2019
3.	Ing. Isoxsuprine 5mg/ml/3471002	1102191	01.07.2018	30.06.2020	02/19	12.02.2019
4.	Ing. Oxytocin 51U/ml/3471003	1102191	01.08.2018	31.07.2020	02/19	12.02.2019
5.	Ing. Cloxacillin 500mg/vial/1318010	110219G	01.05.2018	30.04.2020	11/18	12.02.2019
6.	Anti Snake Venon 10ml/1736006	1343/18-19	01.02.2018	31.07.2020	10/18	26.11.2018

In future the hospital authority should adhere the guidelines while procuring the medicines / Inj.

**TAN-3: Irregularities in Postage Stamps Account Register
(Audit Memo No. 27 dated 10.07.2019)**

- (i) **Incorrect format of the register:** As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

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Whereas no such record is stated to have been maintained by the College, which is irregular.

- (ii) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Office Supdt. will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". Whereas no such column is being maintained in the Stamps Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Even HOO has not signed the register from June 2017. It is a serious lapse on the part of HOO. Further, no surprise check has been conducted by the competent authority, which is irregular.
- (iii) **No month end summary of Stamp balance:** Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

These discrepancies may please be rectified and compliance be shown to next Audit.

A.K. Bhatt

(A.K. BHATT)

I.A.O., Audit Party No. XXIII

19/c

Para-19

PART-II
CURRENT AUDIT REPORT
(01/04/ 2019 to 31/03/2022)

PARA-01

Audit Memo. No. 07
Dated:27/06/2022

Sub: - Non-adjustment of Outstanding Abstract Contingent Advances.

Note for under Rule 120 and Rule 162 of Receipt and Payment Rule provides that money drawn on Abstract Contingent Bills (ACB) for payments of Advance to supplier would be adjusted within a period of one month from the date of drawl of such bills.

As per records provided to the audit, the sum of Rs.4,20,515/- drawn on Abstract Contingency bills were outstanding as on date for various reasons/purposes. The breakup of outstanding/unadjusted advances was as under :-

Sl. No.	Bill No. & Date	Purpose of Advance	Name of the Agency	Amount as per ACB (Rs.)
1.	877 dated 02/03/2020	Digital Signature	n-code solutions	Rs.3,285/-
2.	605 dated 03/12/2019	Installation of MTNL Lease line.	MTNL	Rs.4,17,230/-
			Total	Rs.4,20,515/-

Sincere efforts may be made by the department to adjust the outstanding advances amounting to Rs.4,20,515/- at the earliest under intimation to Audit.

(Signature)

PARA No. 2

Page-20

Audit Memo. No. 04
Dated: 17/06/2022

Subject: - Improper maintenance of Postage Stamps Account Register

Scrutiny of Postage Stamp Records of this office for audit period, following discrepancies have been observed:-

- a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Concerned In-charge
1	2	3	4	5	6	7

Further, as per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned In-charge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post". But, no surprise check has been conducted by the concerned officer, which is irregular. Elucidate the reasons.

- b) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.
- c) Value of stamps in column no.02 and Balance account in column no.05 on 3rd, 6th & 8th June 2022 in has been shown incorrect in Postage Stamp Register.
- d) Cutting / Overwriting and White fluid used in Postage Stamp Register not attested by concerned authority.
- e) Paging certificate has not been mentioned at the First Page of **Postage Stamps Account Register**. It should be mentioned and signed by concerned In-charge.

These discrepancies may please be rectified and compliance be shown to next Audit.

(RAJESH KUMAR)
I. A.O. - XXXI

12/12

Test Audit Notes

TAN No. 1

Audit Memo. No. 01
Dated: 10/06/2022

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the **Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi** the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Dr. Adiba Ashraja G
2	Dr. Navraj Nain,
3	Ms. Pariya , Nursing Officer,
4	Ms. Anshu Arora, Nursing Officer,
5	Ms. Rinshy Daleep , Nursing Officer,
6	Ms. Vandana Sharma, Refractionist
7	Ms. Abhilasha Dhawan, ECG Technician
8	Dr. Mani Shankar Priyadarshi, Medical Officer
9	Ms. Suman Bala Nagpal, Sr. Nursing Officer
10	Dr. S.K. Verma, Consultant (ENT)

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years.

But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned at S.No.06. Re-attestation has not been done in r/o all the above officers/officials.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 01 to 10 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.01 to 05 and 07 to 10 which is required as per instruction circulated by the Principal Secretary (Finance) Finance



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Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.
5. The entries regarding service verification in r/o officers at S.No.07 w.e.f.01/07/2020 to 30/06/2021 have not been attested by the competent authority.

Further, It has been noticed that the Service Verification for the period i) 28/10/2014 to 28/02/2017 & ii) 06/07/1995 to 05/08/1995 of the officer at Sl.No.08 & 09 respectively has not been verified from his previous office.

6. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done in the cases mentioned at Sr. No. 01 to 09 in above table.
7. The credit in Half Pay Leave Account in r/o officers at S.No.02, 05, 06 & 08 at the time of appointment is incorrect.


Further, Half Pay Leave Account in r/o officer at S.No.04 is incorrect as commuted leave for the period 19/02/2021 to 20/02/2021 has not been debited.

Further, Balance of Half Pay Leave Account in service book in r/o officer at S.No.06 is incorrect at page no.35 & 119 after debiting commuted leave.

Further, Earned/Half Pay Leave Account in service book in r/o officer at S.No.07 is incorrect at page no.48 after crediting EL/HPL.

8. No Counter signature of HOO has been found in the service book of officers at Sl.No.01, 02 & 09 on Annual Increment given w.e.f. 01/07/2019, 01/07/2021 & 01/01/2022 respectively.

The HOO may get the service books of all the employees be updated as per above observations under intimation to audit.


28/10/2022

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TAN No. 2

Audit Memo. No. 05

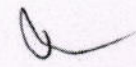
Dated: 20/06/2022

Subject: - Shortcomings in Bill register

On test check of bill registers for the period 2019-2020 to 2021-22 maintained by Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi the following deficiencies have been observed :-

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. **Blank Col. 5, 6, 7, 8 & 9** : Col. 5, 6, 7, 8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS. but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col. No.10 & 11**: Col. 10 & 11 of the bill register indicate the cheque no./date received against the bill presented to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 & 11 by DDO may be furnished to audit.
4. **Blank Col. No.13, 14 & 15**: Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not filled, which is irregular.
5. **Cutting and Over-writings**: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** have not been mentioned in the bill register. Date of sending ECS by the PAO has not been found mentioned against bills. Needful may be done now & shown to audit.

Aforesaid discrepancies may be rectified under intimation to audit.



14/10

TAN No. 3

Audit Memo. No. 06

Dated: 24/06/2022

Sub: - Improper maintenance of Stock/Property Registers.

During the scrutiny of Stock/Property Registers maintained by Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi for the audit period, the following short comings revealed: -

1. Paging counting certificate has not been recorded on 1st page of the Stock/Property registers.
2. There are number of cutting and overwriting in the Stock/Property registers, but these cuttings and over-writings have not been attested by the Competent Authority, which is irregular.
3. White Fluid has been used frequently in Stock/Property registers, which is irregular.
4. Further physical verification of Stock Registers (**Items wise**) had not done by the Department. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.
5. **No Separate register for Non-Consumable (General) items:** - Stock entries of Adaptors for Bio-Metric Machine, Computer Key Board, Computer Mouse, Battery for UPS, Pen Drives, Wall-Clocks & Calculators has been incorporated in Consumable Stock Register (for General items), which is irregular.
6. **Incomplete Entries in Register:-** Most of the entries of the items purchased and balance (column) after issued items **left blank**.
7. Most of the entries recorded in the Stock/Property register not attested by Officer In charge of Store/ HOO.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.


(RAJESH KUMAR)

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Current Audit Report (2022-23)

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During the course of the current audit Pt. Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017 for the period from 2022-23, 13 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.1,21,670/- out of these no Memo was settled as no compliance has been shown. Hence, all 13 Memos (including 02 record Memos) have been converted into 07 Paras and 03 TANs with recovery of Rs. Rs.1,21,670/-.

There are 20 old outstanding paras with recovery of Rs.7,99,504/- for which no para was settled as no reply submitted by the HOO. Hence remaining all 20 paras along with recovery of Rs. 7,99,504/- has been incorporated in the current audit report.

Details of Current Recovery (Audit period 2022-23)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers	TAN-1	NIL	NIL	NIL
5	Shortcomings in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
6	Recovery of overpayment of Pay & Allowances(20%) after availing CCL above 365days of leave amounting to Rs.44,992/-.	PARA-1	44,992/-	NIL	44,992/-
7	Non-Condemnation of unserviceable stores	PARA-2	NIL	NIL	NIL
8	Overpayment of Hospital Patient Care Allowances amounting to Rs. 28,700/-	PARA-3	28,700/-	NIL	28,700/-
9	Overpayment of Transport Allowance amounting to Rs.33,768/-	PARA-4	33,768/-	NIL	33,768/-
10	Non imposing of penalty on account of delay in supply of GE ALL Adult and Pediatric Echo Cardiography Scanning Machine amounting to Rs 14,210/-	PARA-5	14,210/-	NIL	14,210/-
11	Shortcoming in maintenance of stock registers /property registers	TAN-3	NIL	NIL	NIL
12	Evaluation of loss due to fire occurred on 15 th Dec 2022.	PARA-6	NIL	NIL	NIL
13	Loss on account of expired medicines/Injections	PARA-7	NIL	NIL	NIL
	TOTAL		1,21,670	NIL	1,21,670/-

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The internal audit report for the period 2022-23 has been prepared on the basis of information furnished and made available by the Pt Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi 110017. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the hospital.

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PART-I (CURRENT AUDIT)

(2022-23)

PARA-1: Recovery of overpayment of Pay & Allowances(20%) after availing CCL above 365 Days of leave amounting to Rs.44,992/-.
(Audit Memo No.06 Dated: 04/10/2023)

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

- I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-
- (a) 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.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of leave records, attendance register, Service Books and CCL Register, the following employees were paid 100% salary even after 365 days of CCL which is the violation of III (a) above:-

S. No	Name & Design.	Period & No. of days	Basic	DA	Total Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
I.	Abhilasha Dhawan ECG Technician	05.01.2023 to 21.01.2023 (17 days)	66000	27720	36194+15201 =51395	41116/-	10279/-
		27.02.2023 to 28.02.2023 (02 Days)	66000	27720	4714+1980 =6694	5355/-	1339/-
		01.03.2023 to 09.03.2023 (09 days)	66000	27720	19161+8048 =27209	21767/-	5442/-
		Total(1)					17060/-

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2.	Jasmita Gulati, Phsio therapist	08.06.2022 to 30.06.2022 (23 days)	66000	22440	50600+17204 =67804	54243/-	13561/-
		01.07.2022 to 09.07.2022 (09 days)	68000	25840	19742+7502 =27244	21795/-	5449/-
		27.01.2023 to 31.01.2023 (05 days)	68000	28560	10968+4606 =15574	12459/-	3115/-
		01.02.2023 to 03.02.2023 (03 days)	68000	28560	7286+3060 =10346	8277/-	2069/-
		13.03.2023 to 18.03.2023 (06 days)	68000	28560	13161+5528 =18689	14951/-	3738/-
		Total(2)					27932/-
						TOTAL (1+2)	44,992/-

DDO/HOO may ensure the recovery of Rs.44,992/- from the concerned official and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.




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PARA-2 :- Non-Condemnation of unserviceable stores.
(Audit Memo No.07 Dated: 05/10/2023)

As per Rule 217 of GFR "an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department as these items are occupying the valuable space and also deterioration in value of goods to be disposed of". As per information provided, the following items which declared obsolete/unserviceable since more than one year are lying in store as detail given below:

S.No	Items/Make	Quantity & Rate	Total Amount	Remarks
1.	Patient Transport Ambulance	01 / 6,93,380	6,93,380	Unserviceable
2.	Advance Anesthesia machine	02/ 14,04,152	28,08,304	Unserviceable
3.	Operation table	02/13,61,310	27,22,620	Unserviceable
		05	62,24,304	

Sincere efforts to be made to obsolete above mentioned items amounting to Rs 62,24,304/- as further delay in auctioning would depreciate the value of article and these obsolete items also occupy valuable space.

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PARA-3: Overpayment of Hospital Patient Care Allowances amounting to Rs. 28,700/-

(Audit Memo No.08

Dated: 06/10/2023)

As per OM NO.Z.28015/119/2012-H dated 18/09/2019 of Ministry of Health and Family Welfare (Hospital-II Section), Govt. of India conveyed implementation of the recommendations of the 7th Central Pay Commission for granting of Hospital Patient Care Allowance (HPCA)/Patient Care Allowance (PCA) to Group 'A' & 'B' (Non-ministerial employees) Allied Healthcare Professionals working in various Central Government Healthcare facilities.

As per Para 2 of above mentioned OM, HPCA/PCA is applicable subject to the following conditions:-

- (i) HPCA/PCA may be admissible in case the individual proceeds on leave/training for less than one calendar month.
- (ii) HPCA/PCA may not be admissible in case of the individual proceeds on leave/training for equivalent and more than one calendar month.
- (iii) HPCA/PCA should not be admissible in case of unauthorized leave.

During the test check of records, it has been revealed that the Hospital had made payment of PCA to Shri Puran Prakash, OT Asstt. as employee not attending duties from 07/02/2022 and hospital authority released his salary upto September 2022 and after that stopped his salary. Accordingly HPCA recovery of Rs 28,700/- may be done as per details given below:-

S. No	Name of the employee / Designation (Sh. / Smt.)	Patient Care Allowance paid per month (Rs.)	Full Months of Leaves/ Vacation	Total Months	Amount Recoverable (Rs.)
1.	Puran Prakash, OT Asstt.	4,100/-	March 22 to September 2022	07 Month	28,700/-
GRAND TOTAL					28,700/-

DDO may ensure the recovery of Rs.28,700/- from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

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PARA-4:-Overpayment of Transport Allowance amounting to Rs.33,768/-

(Audit Memo No.09

Dated: 06/10/2023)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month. Further, it is clarified by Govt. Of India O.M.No. 21/3/2020-E. II (B) dated 01.12.2020 that Govt. Employee who could not attend office in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for the month as these employees had not incurred any expenditure for commuting office.

During the test check of records, it has been revealed that the Hospital had made payment of Transport Allowance to Shri Puran Prakash, OT Asstt. as employee not attending duties from 07/02/2022 and hospital authority released his salary upto September 2022 and after that stopped his salary. Accordingly transport recovery of Rs 33,768/- may be done as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)	Remarks
1.	Puran Prakash, OT Asstt.	4,824/-	March 22 to September 2022	07 Month	33,768/-	DA Arrears Not released Due from July 2022 . Hence TA amount is same

DDO may ensure the recovery of Rs.28,700/- from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

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PARA-5: Non imposing of penalty on account of delay in supply of GE ALL Adult and Pediatric Echo Cardiography Scanning Machine amounting to Rs 14,210/-

(Audit Memo No.10

Dated: 09/10/2023)

During the scrutiny of records provided by Pt. Madan Mohan Malviya Hospital, it is revealed that during supply of GE ALL Adult and Pediatric Echo Cardiography Scanning Machine , the stipulated date of supply is 05.02.2023 but Brawn Laboratory limited(supplier) deliver the machine on 06.02.2023.

As per terms and conditions of the contract , the contract governed by General terms and conditions. Accordingly, as per General terms and conditions of Sale/Purchase of Goods and Services on Gem portal, pt . no 19 the supplier is liable to pay penalty @0.5 % per week or part of the week of the delay period, the detail of penalty to be imposed calculated below:

S.No	Name of agency	Stipulated date of supply	Actual date of Supply	Cost of Machine	Penalty to be imposed	Amount to be recovered
1.	Brawn Laboratories Ltd	05.02.2023	06.02.2023	28,41,964 (without GST)	0.5%	14,210/-

HOD may take appropriate action as per terms and conditions of the contract and in absence of valid reason , the same may be recovered from Supplier after verification of due facts and figures under intimation to audit.

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PARA-6:- Evaluation of loss due to fire occurred on 15th Dec 2022.
(Audit Memo No.12 Dated: 12.10.2023)

During the scrutiny of records of Pt. Madan Mohan Malviya Hospital for the audit period, it has been noticed that there was a fire incident occurred on 15.12.2022. As per information provided by the hospital authorities, there was some loss of property due to this fire and assessment of the loss related files has been sent to PWD for valuation of loss .

It has been noticed that the evaluation of this loss has not been done after expiry of approx. 10 months . Hence, HOO/HOD may ascertain the irrecoverable loss of Govt. money/property due to this fire and take necessary action as per procedure/instruction laid down in GFR-2017 under intimation to audit.

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PARA-7:- Loss on account of expired medicines/Injections
(Audit Memo No.13 Dated: 12.10.2023)

During the scrutiny of records provided by Madan Mohan Malviya Hospital , it has been noticed that hospital has purchased/demanded from CPA in excess without assessing the actual requirement which resulted in to expiry of following medicines/Injections:-

S. No.	Name of drug	Purchased by/ Received from	Batch no	Date of Mfg& expiry	Qty expired
1.	Inj. Aderenaline	CPA	A-21595A	10.2021/ 09.2022	1971
2.	Inj. Enoxaperin -40mg	CPA	OEA022B	05.2020/ 04.2022	290
3.	Inj. Frusemide-10mg	CPA	AV0202	07.2020/ 06.2022	43
4.	Inj. Streptokinase	CPA	DN21003	02.2021/ 01.2023	02
5.	Inj. Vecuronium	CPA	OBO0363A	06.2020/ 05.2022	110
6.	Inj. Iron Sucrose	CPA	1072E200	05.2020 04.2022	455
7.	Inj. Teicoplanin	CPA	CTPAG0320	05.2020/ 04.2022	100
8.	Salbutamol Solution for Nebulizer	CPA	OXO5030B& OXO4016A	06.2020/ 05.2022	1000
9.	Salbutamol Solution for Nebulizer	CPA	OXO4016A	03.2021 / 02.2023	120

The value of medicines/injections may be ascertained as the same may be provided by CPA and loss of medicines/injections could have been avoided and the requirement of medicines/injections be assessed prudently and inventory management may be applied. Hence, the method of inventory i.e., First in First out (FIFO) may be adopted strictly in the hospital and proper assessment in the hospital may be done invariably to avoid such loss of Govt. in future.

TEST AUDIT NOTE

(2022-23)

3/2

TAN-1: Improper maintenance of Pay Bill Registers.

(Audit Memo No.: 03 Dated: 29/09/2023)

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

1. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.
3. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
4. PBR entries have not been signed by the writer and DDO for the period 2022-23.
5. GAR-18 has not been maintained in the PBR.

HOO/DDO is requested to update the PBRs at the earliest possible and compliance to be shown to next audit.



IN-2: Shortcomings in maintenance of Service Books.
(Audit Memo No.05 Dated: 04/10/2023)

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During the test check of Service books maintained by Pt.Madan Mohan Malviya Hospital, Malviya Nagar, New Delhi-110017, the Service Books of following employees have been test check by the audit: -

Sr. No.	Name & Designation
1	Sunil Sharma, Medical Officer
2	Achamma Benzoni, Staff Nurse
3	Sweetie, Nursing Officer
4	Sunita Yadav, Nursing Officer
5	Mamta, Staff Nurse
6	Dulee Chand, Staff Nurse
7	Pitambari Devi, Nursing Orderly
8	Rajesh Kumar Verma, Nursing Orderly
9	Shashi, Ward Boy
10	Rajni Rawat, Jr. Radiographer
11	Rajinder Singh, Driver
12	Gian Prakash, Lab Asstt.
13	Nirmal Bisht,
14	Poonam Chauhan, Asst. Dietian
15	Abhilasha Dhawan, Technician
16	Isha Chhabra, Nursing Officer

The following shortcomings have been noticed during the test check: -

1.The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.

2.Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.

4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff who render service more than 25 years.

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5. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

The HOO may get the service books of all the employees be updated as per above observations and compliance may be shown to next audit.

TAN-3:-Shortcoming in maintenance of stock registers /property registers
(Audit Memo No.11 Dated: 10.10.2023)

On test checks of stock registers/property registers for the period 2022-23, the following shortcomings are noticed: -

1. Item wise Physical Stock Verification has not been done. However, an entry was done in Stock register regarding physical verification of stock.
2. Signature of store officer/store in charge has not been done.
3. Signature of recipient of item has not been obtained in the stock register.
4. Use of fluid has been noticed in Stock Registers which is not permitted.
5. There are number of cuttings in the stock registers which are not attested by the in-charge.
6. No condemnation has been done during the audit period.
7. Expired medicines have not been write-off from consumable stock register of the medicine during the audit period.

The HOO may take necessary steps to rectify the above-mentioned shortcomings and compliance may be shown to next audit.