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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI
AUDIT REPORT OF JAG PARVESH CHANDRA HOSPITAL, SHASTRI PARK,
DELHI, FOR THE PERIOD 2020-2022.**

INTRODUCTION

The Internal Audit Report of Jag Parvesh Chandra Hospital, Shastri Park, Delhi on the accounts for the period 2020-2022 was conducted by the field audit party no. XXVI comprising of Smt. Savita Jain, IAO/AO, Sh. Digamber Singh, AAO and Kamla, DEO. The audit was conducted during 14 working days between 07.11.2022 to 28.11.2022.

AIMS AND OBJECTIVES

Jag Pravesh Chadra Hospital, Shastri Park, Delhi-1100053 is a 200 Bedded Secondary Care General Hospital. It aims is to provide Out-door & In-door services free of cost on the minimum assured services set by Indian Public Health Standards, Govt. of Delhi. The main function of the hospital is providing General OPD and Medical Care, specialized services such as Medicine, Surgery, ENT, Pediatrics, Orthopedics, Gynea., Dental and Skin etc. along with Casualty cases. Approx. 1995 number of OPD and 53 number of IPD patients comes every day during last two year (2020-21 and 2021-22) in the hospital..

Further, three polyclinics situated at Gautam puri, Bhajan pura and Arbind Nagar, Delhi are also attached with the JPCH Hospital.

H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2020 to 2022:-

| S. No. | Name of the Officer | Designation | Period | |
|--|----------------------|------------------------|------------|------------|
| | | | From | To |
| <u>Head of Department(S/Shri/Ms.)</u> | | | | |
| 1. | Dr. Adarsh Kumar | Medical Superintendent | 07.07.2015 | 24.10.2021 |
| 2. | Dr. Sushil Kumar | Medical Superintendent | 03.11.2022 | 26.04.2022 |
| 3. | Dr. Ritu Chawla | Medical Superintendent | 26.04.2022 | Till date |
| <u>Head of Office (S/Shri/Ms.)</u> | | | | |
| 1. | Dr. Khagen Ramchiary | DMS-A/HOO | 01.04.2020 | 31.10.2021 |
| 2. | Dr. Anibrata Saha | DMS-A/HOO | 01.11.2021 | 28.04.2022 |
| <u>D.D.O(S/Shri/Ms.)</u> | | | | |
| 01. | Sh. Pankaj Narang | AAO/DDO | 01.04.2020 | 31.08.2021 |
| 02. | Sh. C.K. Sharma | Sr. AO/DDO | 01.09.2021 | 31.01.2022 |
| 03. | Sh. Charnjit Singh | AAO/DDO | 01.02.2022 | Till date |
| <u>Cashier (S/Shri/Ms.)</u> | | | | |
| 1. | Sh. Sachin | Junior Assistant | 01.11.2018 | Till date |

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Budget received and expenditure of the Deptt. for the year 2020-22

| Year | Revenue Head | | | Capital Head | | |
|---------|--------------|-------------|----------|--------------|-------------|----------|
| | Budget | Expenditure | Balance | Budget | Expenditure | Balance |
| 2020-21 | 615200000 | 544167893 | 71032107 | 15000000 | 3456809 | 11543191 |
| 2021-22 | 649900000 | 614215333 | 35684667 | 15000000 | 12583567 | 2416433 |

Vacancy Statement:

| S. No. | Name of the post | No. of Sanctioned posts | Filled | Vacant |
|--------|------------------|-------------------------|--------|--------|
| 1 | Group – 'A' | 147 | 125 | 22 |
| 2 | Group – 'B' | 158 | 126 | 32 |
| 3 | Group – 'C' | 266 | 246 | 20 |
| | Total | 571 | 497 | 74 |

Statutory Audit:-

The Statutory audit of Jag Parvesh Chandra Hospital, Shastri Park, Delhi, has been conducted by AG (Audit) Delhi upto March 2017.

Maintenance of Records:-

The maintenance of record of Jag Parvesh Chandra Hospital, Shastri Park, Delhi, for the period 2020-22 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 22 audit para outstanding in the previous Audit Report as per the following details:-

| S.No. | Period | Details of outstanding paras | | | Total Number of Outstanding Paras |
|-------|--------------|------------------------------|-------------------------------------|--------------------------------|-----------------------------------|
| | | Opening balance | Paras settled | Para no. of Settled Para | |
| 1. | 2015-17 | 03 | - | - | 03 |
| 2 | 2017-18 | 02 | - | - | 02 |
| 3 | 2018-19 | 06 | 01 Fully 02 Taken as fresh | 03, 08 & 07 | 03 |
| 4 | 2019-20 | 11 | 02 Fully & 02 Partly | 02 & 10 Fully 01 & 6 Partly | 09 |
| | Total | 22 | 05 | | 17 |

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Details of Old Recoveries

| S. No | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|-------|--------------|----------------------|---|------------------------------|----------------|
| | | | Raised | Amount Recovered/Regularized | Balance |
| 1 | 2015-17 | 01 | 538143 | 0 | 538143 |
| 2 | 2017-18 | 01 | 302732 | 0 | 302732 |
| 3 | 2018-19 | 01 | 276858 | 0 | 276858 |
| 4 | 2018-19 | 02 | 50760 | 0 | 50760 |
| 5 | 2018-19 | 03 | 31446 | 31446 | 0 |
| 6 | 2018-19 | 04 | 30000 | 0 | 30000 |
| 7 | 2019-20 | 01 | 44892 | 24732 | 20160 |
| 8 | 2019-20 | 02 | 5850 | 5850 (Regularized) | 0 |
| 9 | 2019-20 | 03 | 60624 | 0 | 60624 |
| 10 | 2019-20 | 06 | 66732 | 21732 | 45000 |
| 11 | 2019-20 | 07 | 21001 | 0 | 21001 |
| 12 | 2019-20 | 08 | 207728 | 0 | 207728 |
| | TOTAL | | 1636766 | 83760 | 1553006 |

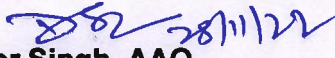
Current Audit Report :

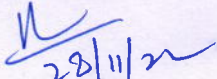
During the course of current audit, 17 Observation Memos were issued for the period 2020-22. No Audit Memos have been settled on the spot. Out of 17 remaining observation Audit Memos, 12 Audit Memos have been converted into paras and 05 memo to 4 TANs.

Details of Current Recovery:-

| S.No. | Memo No. | Details of Recoveries [amount in rupees] | | | Incorporated in Para No. |
|-------|--------------|---|---------------------------|---------------|--------------------------|
| | | Raisee | Recovered/Dropped on Spot | Balance | |
| 1 | 04 | 29270 | - | 29270 | 06 |
| 2 | 05 | 24000 | - | 24000 | 07 |
| 3 | 06 | 96624 | - | 96624 | 04 |
| 4 | 08 | 187920 | - | 187920 | 02 |
| 5 | 09 | 9093 | - | 9093 | 03 |
| | Total | 346907 | | 346907 | |

Internal audit report has been prepared on the basis of information furnished and made available by Jag Parvesh Chandra Hospital, Shastri Park, Delhi, for the period 2020-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


Digamber Singh, AAO


(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

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PART-I

OLD AUDIT REPORT
(2015-2020)

PART II

CURRENT AUDIT REPORT

(For the period 2015-16 to 2016-17)

Para No. 1 (Refer Memo No.2 Dated: 02.06.2017)

Recovery of Value Added Tax amounting to Rs 9,96,175/- (Nine Lakh Ninety Six Thousand One Hundred Seventy Five Only)

Para No. 01

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt undertaking, Govt Authorities/ Boards, Local Bodies, Railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarded Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below :

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

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. 13(9)F in (Rev-1)/2012-13/ds-VI/34-39 dt. 15.01.2013.

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the execution of various works, the VAT-TDS has been deducted by the department is less than 4% as below:

SUMMARY

| Sl. No. | Name of Contractor | Year | Bill Amount | Vat Due | Vat Deducted | Balance of Recovery of VAT made in (Rs.) |
|---------|---------------------|-----------|-------------|---------|--------------|--|
| | | 2013-14 | 5334285 | 213369 | 106683 | 106686 |
| | | 2014-15 | 5053368 | 202130 | 101065 | 101065 |
| | Green House Keeping | 2015-16 | 7472350 | 298893 | 149446 | 149447 |
| | | 2016-17 | 9047100 | 361885 | 180940 | 180945 |
| | | Total (A) | | | | 538143 |

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| Name of Contractor | Year | Amount Paid | Vat Due (a) 4% (Rs.) | Vat Deducted (a) 2% | Balance of Recovery of VAT made in (Rs.) |
|--------------------|----------|-------------|----------------------|---------------------|--|
| Rakesh Sharma | 2015-16 | 10542302 | 421693 | 210846 | 210847 |
| | 2016-17 | 12359183 | 494368 | 247183 | 247185 |
| | Total(B) | | | | 458032 |
| Total(A+B) | | | | | 9,96,175/= |

Rakesh Sharma
 Ramesh
 Ramesh
 Ramesh

Department may please recover the VAT (TDS) amounting to Rs 9,96,175/- (Nine Lakh Ninety Six Thousand One Hundred Seventy Five Only) from contractors (List Enclosed) as mentioned above and deposit in Govt. account. Further department may re-examine other such type of the cases during the audit period and also may make recovery of TDS at their own level.

535103/- C.S.

Para-02
 Para No. 2
 Para No. 02

PARA NO.2 (Refer Memo No.7 Dated: 06.06.2017)
 Subject : Non availing of 15 % Rebate on Water Bills thereby Causing an avoidable loss of Rs. 35,20,035/= (Thirty Five Lakh Twenty Thousand Thirty Five) to the Exchequer

As per Delhi Jal Board New Water Tariff dated 16/12/2009 effective from 1.01.2010 , there is a provision for 15% rebate on the total monthly bill , if the Govt. Institutions /Offices adopt the water harvesting and/or recycling of waste water .

It has come to notice during scrutiny of the record that this hospital has a functional Rain Harvesting system and waste water recycling system Since 02.03.2010 and hospital is entitled for a rebate of 15% in total bill but the hospital was being given only 10% rebate for WH/ WWR in the water bills WEF Since September 2012 .After taking up the matter with DJB the hospital is now being given 15% rebate on total water bill w.e.f 01.02.2016.

By not availing the rebate , as excess payment on this account has been made to Delhi Jal Board for Rs. 35,20,035/= (Thirty Five Lakh Twenty Thousand Thirty Five) during the period from March 2010 to January 2016 .

HOD may take up the matter at higher level in Delhi Jal Board to expedite the adjustment of this excess amount in future bills .

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Memo No.8 Dated: 06.06.2017

Para No.03

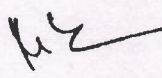
3/10/17
10/5/17

Subject: Non adjustment of Excess payment of Rs.26.65 lacs for electricity charges on Non-domestic rates

As per guidelines issued by Delhi Electricity Regulatory Authority that all the Hospitals, institutions and dispensaries functioning under GNCT of Delhi shall be charged on domestic rates instead of commercial rates. The previous Audit team had accordingly pointed out this anomaly of paying in excess Rs. 26.65 lacs as Electricity Charges at Commercial rates for the period 2009-10 and further requested the hospital Authorities to also calculate the amount paid in excess due to the difference of electricity bills at commercial and domestic rates for the other period and make efforts to adjust it from BSES .

HOD may therefore take necessary steps to adjust the amount paid in excess on this account by the Hospital under intimation to Audit.

Ato


Inspecting Audit Officer

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

Para No. 04 (Ref. Memo No. 07 dated 08.01.19)

Sub: Recovery of Income Tax amounting to Rs. 302732/-

During the test check of Income Tax Records for the period 2017-18 the following discrepancies were observed :-

A. Short deduction and deposition of Income Tax

During the course of audit it was also observed that less tax was deposit in respect of the following JR/SR working in the hospital during 2017-18.

| Name | Tax as per Form 16 | | |
|---------------------|--------------------|----------------------|-----------------|
| | Calculated | Deducted from salary | Short deduction |
| Nectu Singh, SR | 87589 | 83945 | 3644 |
| Sonaki Chaudhry | 80688 | 76735 | 3953 |
| Sumant | 7440 | 4635 | 2805 |
| Namita Singh | 95298 | 20085 | 75213 |
| Rukhsana | 263262 | 214025 | 49237 |
| Prakash Mehto | 125269 | 118965 | 6304 |
| Sidharth | 194265 | 190035 | 4230 |
| Rahul Kumar Bidhuri | 14542 | 9270 | 5272 |
| Jyoti Nagpal, SR | 19164 | 15450 | 3714 |
| Rohit Panghot, JR | 41684 | 25750 | 15934 |
| Lokesh Jodawat, JR | 56355 | 27295 | 29060 |
| Nola Ram Legha | 82598 | 37350 | 45248 |
| Shammi Ul Rafi | 40460 | 27810 | 12650 |
| Lalit Kumar Sharma | 71630 | 48410 | 23220 |
| Total | | | 280484 |

B. Rebate in respect of Post Graduate Allowance was allowed to various officers in the hospital which is not admissible

Few of the instances are enclosed herewith where a short recovery of Income Tax amounting to Rs 22248/- was made due to above discrepancies. The M.S. may review the similar types of other cases and recover this amount after due verification of facts and figures under intimation to audit.

| Name of the official(Ms./Sh.) | Taxable income taken by Hosp. | Taxable income taken by audit | Difference | Highest Tax Slab | Tax on difference |
|-------------------------------|-------------------------------|-------------------------------|------------|------------------|-------------------|
| Vivek Govil, CMO | 1799280 | 1817280 | 18000 | 30% | 5562 |
| Vijeta Morya, Spl Gr. III | 1260230 | 1278230 | 18000 | 30% | 5562 |
| Anil Kumar, Medical officer | 1386780 | 1404780 | 18000 | 30% | 5562 |
| Ajay Singh, Spl-Surgery | 2152950 | 2170950 | 18000 | 30% | 5562 |
| Total | | | | | 22248 |

Para 05
Para No. 05 (Ref. Memo No. 01)

Sub :- Non Production of Records

The following records are not shown to audit during the time of audit.

1. Verification of remittances from the PAO-XI(audit period 2012-15)
2. Register of Valueable(same was raised in earlier audit report of 2012-15)
3. Physical verification of stock

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(RAM GOPAL VERMA)
IAO, Party No. III

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PART - III TEST AUDIT NOTES

TAN 01 (Ref. Memo No. 06 dated 08.01.2019)
Sub :- Non availability of Essential medicine

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During the course of audit it was observed that the following medicines were purchased from authorized local chemist M/s Growwin Pharma during the period mentioned below. These are the medicines available on CPA rate contract. The hospital authorities should adhere to the guidelines of DHS and should keep a buffer stock of these essential medicines to avoid local purchases of these medicines.

| S.No. | Name of the medicine | Page No. | Period of Nil Stock | No. of Days |
|-------|----------------------------|----------|------------------------|-------------|
| 1. | Tab Clonazepam 5 mg | 42 | 20.08.17 to 07.09.17 | 18 |
| 2. | Hydrogen peroxide solution | 113 | 04.08.17 to 15.08.2017 | 12 |
| 3. | Inj. Butivacaine 0.5% | 42 | 20.12.17 to 23.12.17 | 4 |
| 4. | Tab Acyclovir 400mg | 28 | 06.01.18 to 02.03.18 | 56 |
| 5. | Acyclovir Eye Ointment | 21 | 01.11.17 to 31.03.17 | 151 |
| 6. | Tab cinnarizine 25mg | 31 | 08.07.17 to 27.07.17 | 20 |
| 7. | Syp Cephalexin 125mg | 32 | 04.05.17 to 27.07.17 | 85 |
| 8. | Inj. Drotaverine 40mg | 55 | 07.09.17 to 06.10.17 | 30 |
| 9. | Tab.aspirin 75mg | 64 | 15.06.17 to 08.08.17 | 55 |
| 10 | Tab.Ethamsylate 500mg | 85 | 10.08.17 to 11.09.17 | 33 |


TAN 02 (Ref. Memo No. 12 dated 11.01.2019)
Sub :- Completion certificate of the capital works

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During the test check of records of Jagparvesh Chandra Hospital it was observed that this hospital is issuing Administrative Approval of various capital and maintenance works to PWD, Govt of NCT of Delhi. The Stipulated Date of Completion of work in many works have been passed but no completion certificate issued from PWD has been shown to audit. Few instances are as under :-

| SN | Name of work | Date of Sanction | Amount | Period |
|----|--|------------------|---------|----------|
| 1. | Construction of New OST & Anti Rabbits Centre | 08.12.16 | 2479500 | 02 month |
| 2. | Construction of Addl. SPS room in Unani Campus | 14.03.18 | 2133500 | 02 month |

This may be obtained from PWD under intimation to audit.

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TAN 03 (Ref. Memo No. 14 dated 08.01.2019)
Sub :- Medicines received after the expiry of shelf life

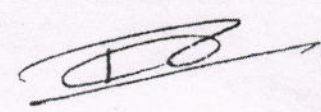
As per the tender conditions for supply of medicines, the supplied medicines and drugs should have the prescribed potency throughout the shelf life period as prescribed in the Drugs and Cosmetics Act 1940 and rules there under and in relevant Pharmacopoeias. As per tender number 1608.2 of CPA the remaining shelf life of the drug at the time of delivery should not be less than 5/6 of the whole life of the drug . A test check of the records of the CPA related to the procurement of Medicines, it was observed that the drugs/medicines were received beyond the permissible limit of life span as per details given below. Care may be taken in future in order to obtain the supply within the prescribed shelf life.

| Item Code | Item Name | DOM | DOE | Receiving date/ Challan number | Supply Should have been received up to |
|-----------|--------------------------------|---------|---------|---|--|
| 2015011 | Tab Labetolol 100 mg | 10/2017 | 09/2019 | 06.03.2018 PCDC/0426/2018/GS T Dated 26.02.2018 | 01/18 |
| 2546011 | Tab Hydrochlorthiazide 12.5 mg | 03/2017 | 02/2019 | 13.09.2017 834-12.09.2017 | 06/17 |
| 3156012 | Inj Tetanus Toxoid | 01/2017 | 12/2018 | 13.10.2017 0960/17-18 Dated 12.10.2017 | 04/17 |

TAN 04 (Ref. Memo No. 15dated 11.01.2019)
Sub:-Verification and communication of qualifying service

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

| S. NO | NAME OF THE OFFICER / OFFICIAL (Sh./Ms.) | DESIGNATION | DOB | DOJ | DOR |
|-------|--|-------------|------------|------------|------------|
| 1 | Ashok Mehta | Sr. Steno | 05.12.1960 | 28.10.1983 | 31.12.2020 |
| 2. | Harish Kumar | S.O. | 24.02.1960 | 19.06.1980 | 28.02.2020 |
| 3. | C.K. Sharma | A.O. | 12.01.1962 | 09.01.1984 | 31.01.2024 |
| 4. | Jai Mohan | S.O. | 21.03.1963 | 28.10.1989 | 31.03.2023 |
| 5. | Pradeep Mittal | Pharmacist | 01.05.1969 | 11.09.1979 | 30.04.2019 |
| 6. | Amit Aggarwal | Pharmacist | 03.01.1962 | 08.06.1981 | 31.01.2022 |



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(Ret. Memo No. 05, 06, 11 dated 12.09.18)
Discrepancies in Stock Registers

The stock register of Pharmacy, Main-OT, Eyes, Main-Lab shows the following discrepancies :-

1. Items shown consumed in bulks
In the stock register the incharge has shown items consumed in bulks and not as per actual daily/weekly consumption. The items should be shown consumed as per actual consumption on the daily basis and got verified from the Head of the Unit.
2. Non attestation of the entries :- Items received from the main store are taken in the stock register. These stock registers are being maintained by the sister in charge of the department. All these entries of receipts and issues are not being attested/verified by the unit's head or any other officer authorized by HOD to ensure the correct utilization of the items.
3. No physical verification of store was done during 2017-18
4. The date of expiry against each medicine was not shown
5. **Main Lab Record**
 - A. Consumable register mainly maintained for chemicals or lab items but items of general/stationary nature such as Pilot Pen, Pencil, U-Clip, High lighter and File Board are entered at page number 340, 341, 342, 343, & 345 in the Main-Lab's chemical consumable register
 - B. Some of the items are shown as transferred from previous register as on 01.04.16, whole of the quantity of these items or partly of them are still lying in the store. Few of the instances are as under :-

| S.No. | Item | Qty | Page No. |
|-------|---------------------------|-----------|----------|
| 1. | Born Marrow Biopsy Needle | 02 | 287 |
| 2. | Beaker 250ml | 02 | 288 |
| 3. | Beaker 500ml | 02 | 289 |
| 4. | Epen Drop Tube | 02Pkt | 290 |
| 5. | ESR Westergreen Tube | 03 Tube | 291 |
| 6. | Koplin Jar | 59 | 297 |
| 7. | Methanal | 3x2.5 Ltr | 298 |

6. Main OT

- A. Chest Roll of different specification/size which are of consumable nature are entered in non-consumable stock register from page number 30 to 35,
- B. similarly Gum Electric Bougie, consumable in nature is entered at page number 234 of Non consumable stock register.

7. Eyes Department


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There are 3 types of lens are used in the hospital for surgery. Some lens are shown as broken as 2 lens in the month of Jan and 1 each in the month of December 17, Feb 18, March 18 are shown as broken, effort may be taken to minimize the above loss. 91 to 9516

8. Library Records.

1. No accession register was maintained in the hospital, in the absence of which the audit is not the position to ascertain the total number of books lying in the library.
2. No issue register is being maintained.
3. No physical verification of the books is done.

Effort may be taken to remove the above discrepancies under intimation to audit.


(RAM GOPAL VERMA)
Inspecting Audit Officer
Audit Party No. III

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AUDIT REPORT

2018-19

Para 6

PARA-01 Irregular payment of Transport Allowance - Recovery of Rs. 276858/-.
(Audit Memo No. 01 Dated: 29.08.2019)

As per Para 2(iv) of office Memorandum No.21/5/2017-E.II(B) dated 07.07.2017 Officers drawing pay in Levels 14 and above in the Pay Matrix, who are entitled to the use of official car in terms of Department of Expenditure's O.M. No.20(5)-E.II(A)/93 dated 28.01.1994, shall be given the option to avail the official car facility or to draw Transport Allowance at the rates of Rs.15,750/- p.m. plus Dearness Allowance thereon. Before, allowing Transport Allowance @ Rs.15,750/- plus D.A. thereon, the option exercised by an officer will be examined by the administrative Ministry and his/her entitlement to the use of official car in terms of the OM. dated 28.01.1994 ibid will require to be certified by the competent authority. In case, an officer opts to draw Transport Allowance @ Rs.15,750/- p.m. plus D.A. thereon, he/she will not be allowed to change his/her option during the remaining period of his/her current assignment.

During the scrutiny of Pay Bill Register for the period 2018-19 of Jag Pravesh Chander Hospital, it is noticed that Transport allowance @ Rs. 15750/- p.m. plus D.A. thereon is being paid to Dr. Roop Lal, SAG. It has been noticed from the records that nor the officer has exercised option for allowing Transport Allowance @ Rs. 15750/- neither the hospital authority has taken approval for grant of Transport Allowance @ Rs. 15750+DA of Administrative Secretary of the Department, which is required as per above O.M.

| Period | TA + DA on TA paid by Hospital | TA + DA on TA to be paid | Recovery to be made |
|-------------------------------------|---------------------------------------|---------------------------------|---------------------|
| March, 2017 to June, 2017 (DA @ 4%) | (15750+630) =16380 x 4 = Rs. 65520 | (7200+288) =7488 x 4 = 29952 | 35568 |
| July, 2017 to Dec., 2017 (DA @ 5%) | (15750+788) =16538 x 6=99228 | (7200+360) =7560 x 6 = 45360 | 53868 |
| Jan., 2018 to Jun., 2018 (DA @ 7%) | (15750+1103) =16853 x 6=101118 | (7200+504) =7704 x 6 = 46224 | 54894 |
| July, 2018 to Dec., 2018 (DA @ 9%) | (15750+1418) =17168 x6=103008 | (7200+648) =7848 x 6 = 47088 | 55920 |
| Jan., 2019 to Aug., 2019 (DA @ 12%) | (15750+1890) =17640x8 = 141120 | (7200+864) =8064 x 8 = 64512 | 76608 |
| Total recovery to be made | | | 276858 |

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- i. Ex-post facto sanction for allowing Transport Allowance @ Rs. 15750/- + DA from the Administrative Secretary of the Department. or
- ii. To recover the overpaid amount of Transport Allowance i.e. Rs. 276858/- from the above officer after due verification of facts and figures under intimation to Audit.

PARA-02 Over payment of TA, Nursing Allowance & Dress Allowance - Recovery of Rs. 56484/-. (Memo No. 14 Dated: 05.09.2019)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance, Dress Allowance & Nursing allowance (beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below :

| S. No. | Name & Designation of the official/ officer | Period of leave | Allowances paid by the Hospital | | | Amount to be recovered (in Rs) |
|----------------------------------|---|--------------------------|---------------------------------|----------------|--------------|--------------------------------|
| | | | Tpt. Allow. | Nur. Allow. | Dress Allow. | |
| 1. | Anju, Nur. Officer | 01.11.2018 to 30.11.2018 | 3924x1=3924 | - | 1800x1=1800 | 5724 |
| 2. | Santosh, Nur. Officer | 01.01.2019 to 31.05.2019 | 4032x5=20160 | 7200x3 = 21600 | 1800x5 =9000 | 50760 |
| Total recovery to be made | | | | | | 56484 |

The above overpayment of Rs. 56484/- of transport allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA-03 Recovery of Rs. 31446/- on account of salary paid for the period of Extra Ordinary Leave. (Memo No. 13 Dated: 04.09.2019)

During the scrutiny of Service Book of the staff of Jag Parvesh Chander Hospital, it has been observed that extra ordinary leave have been sanctioned to Ms. Rekha Sharma, Nursing Orderly for the following period :

| Sr. No. | Period of EoL |
|---------|---------------|
| 1. | 19.06.2018 |

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|----|--|
| 2. | 17 th , 22 nd and 27-29 of Sept., 2018 (05 days) |
| 3. | 8-9 th , 12 th , 17-18 th , 26 th & 29 th of Oct., 2018 (07 days) |
| 4. | 1 st , 5 th , 8 th , 9-10 th , 16 th , 24-26 th of Nov. 2018 (09 days) |
| 5. | 5 th , 8 th , 17 th , 22-24 th , 28-29 th of 2018 (08 days) |

Further scrutiny of Pay Bill register for the period 2018-19 shows that recovery for the Extra Ordinary Leave availed period have not been made by the Hospital. Details of salary paid for EoL period is as under :

| Period of Leave | Monthly Salary paid by the Hospital (BP+DA+HPCA) | Recovery to be made for EoL period |
|--|--|------------------------------------|
| 19.06.2018 (01 day) | 24900+1743+4100=30743 | 1025 |
| 17 th , 22 nd and 27-29 of Sept., 2018 (05 days) | 25600+2304+4100=32004 | 5334 |
| 8-9 th , 12 th , 17-18 th , 26 th & 29 th of Oct., 2018 (07 days) | 25600+2304+4100=32004 | 7227 |
| 1 st , 5 th , 8 th , 9-10 th , 16 th , 24-26 th of Nov. 2018 (09 days) | 25600+2304+4100=32004 | 9601 |
| 5 th , 8 th , 17 th , 22-24 th , 28-29 th of Dec. 2018 (08 days) | 25600+2304+4100=32004 | 8259 |
| Total recovery to be made | | 31446 |

It was further noticed that no specific reason have been mentioned in the Service Book for sanctioning of Extra Ordinary Leave to the official. Hospital authority may recover Rs. 31446/- from the above official after due verification of facts and figures under intimation to Audit.

PARA-04 Reimbursement of magazine – recovery of Rs. 30000/- (Audit Memo No. 03 Dated: 30.08.2019)

As per Memorandum No. F.2/108/2000-CTB/PART-1/2828-34 dated 06.09.2013 issued by General Administration Department, Govt. of NCT of Delhi, the entitlement of newspapers and magazines were amended as under:

| Sr. No. | Level of officer | Indian Newspaper | Indian Magazine |
|---------|--|------------------|-----------------|
| 1. | Officers with GP of Rs. 10000, Rs. 8900 & Rs. 8700 | 03 | 02 |
| 2. | Officers with GP of Rs. 7600 | 02 | 01 |
| 3. | Officers with GP of Rs. 6600 & Rs. 5400 | 1 | 1 |

During the scrutiny of File No. 2(56)/2016/DHS/BMH/Vol. V regarding Newspaper and Magazine bills, it has been observed that reimbursement of The Economist which is not Indian magazines, have been made to the officers / doctors of Jag Parvesh Chander Hospital during the audit period i.e. F.Y. 2018-19.

As per the above order the officers are entitled for Indian Magazines only, hence the reimbursement of magazine other than Indian Magazine made by the hospital becomes irregular. The details of irregular reimbursement made are as under :

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 106 k.d.
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| Sr. No. | Name of the official | Magazine | Period | Amount reimbursed | Recovery to be made |
|----------------------------------|-------------------------------------|---------------|---------------------------|-------------------|---------------------|
| 1. | Dr. Lallan Kumar Bharti, Spl. Peads | The Economist | Jan., 2018 to March, 2018 | 13200 | 13200 |
| 2. | Dr. Neeta Sagar, Spl. Obs: & Gynae | The Economist | Apr., 2017 to March, 2018 | 16800 | 16800 |
| Total recovery to be made | | | | | 30000 |

The Hospital authority may recover Rs. 30000/- from the above officers / doctors after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed.

PARA-05 Recovery of Rs. 142191/- on account of overpayment of Child Care Leave. (Audit Memo No. 05 Dated : 30.03.2019 & Memo No. 7 dated 02.09.2019)

As per para 4 of Notification dated 11.12.2015 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

A. During scrutiny of Service books of JPC Hospital, it has been observed that Dr. Shikha Gupta, Pathologist has availed more than 365 days leave as on date and the hospital has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of Rs. 63935/- during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 14.08.2018 – 448 days

| Period of child care leave taken | Total no. of days | Balance | Leave availed in excess of 365 days |
|----------------------------------|-------------------|---------|-------------------------------------|
| 31.12.2018 to 29.03.2019 | 89 days | 359 | 6 days |
| 01.05.2019 to 25.05.2019 | 25 days | 334 | 25 days |
| 22.07.2019 to 09.08.2019 | 19 days | 315 | 19 days |
| Total | | | 50 days |

Details of salary paid by the Hospital and salary to be made as per above notification is as under:

| Period of leave in excess of 365 days | Total No. of days | 100% Salary paid during the period by Hospital (Basic pay + DA + NPA) | 100% Salary paid for excess days | Salary to be paid as per notification (80%) | Recovery to be made |
|---------------------------------------|-------------------|---|----------------------------------|---|---------------------|
| 1 | 2 | 3 | 4 (3/no. of days of month*excess | 5 | 6 |

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PARA-06 Recovery of Rs. 6908/- towards payment of Bonus. (Audit Memo No. 04 Dated: 30.08.2019)

During the scrutiny of records it was observed that Ms. Deepshikha was appointed to the post of Physiotherapist in the Hospital w.e.f. 15.05.2018. However on scrutiny of Pay Bill Register for the period 2018-19, it has been observed that the Hospital authorities have paid Bonus of Rs. 6908/- to Ms. Deepshikha during 2018-19 whereas she was not entitled for Bonus being appointed on 15.05.2018.

Hospital authority may recover Rs. 6908/- from the above official after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-07 Non-adjustment of contingent advances of Rs. 801333/- (Audit Memo No. 16 Dated :05.09.2019)

As per Rule 323(2) of General Financial Rules, 2017, Advances for contingent and Miscellaneous Purpose, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary (ies).

During the scrutiny of the records related to advances of Office of the Delhi Technological University, it was revealed that some of the advances amounting to Rs. 801333/- was remained unadjusted ranging from FY 2012-2013 to 2018-2019 as per the details given below:

| Sr. No. | Bill No. | Date | Nature of Advances | Amount |
|---------|----------|------------|---|--------|
| 1. | ACB-595 | 08.01.2013 | National Informatics Centre Services for purchase of computers. | 412396 |
| 2. | ACB-325 | 16.09.2013 | Dr. Manish Kapoor | 7603 |
| 3. | - | 2014-15 | Not mentioned | 22300 |
| 4. | - | 2015-16 | Not mentioned | 93634 |
| 5. | - | 2016-17 | Not mentioned | 230000 |
| 6. | 71 | 20.04.2018 | Quality council of India-NABH Safe -1 Certification fee | 35400 |
| TOTAL | | | | 801333 |

Details in respect of advance sanctioned at Sr. No. 3 to 5, Bill No., Bill Date, details of advance sanctioned and name of agency is not provided by the Hospital and PAO.

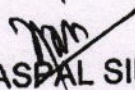
The matter may be taken up for an early adjustment of the said advances within the prescribed period of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

Sur. Akh. [Signature]

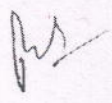
PARA-08 Non-maintenance of Log book of the equipment installed in the hospital. (Audit Memo No. 09 Dated: 03.09.2019)

It has been observed that log books for repair and maintenance of the equipments installed in various departments have not been maintained in the hospital. Whereas, the log books are being maintained for the important information like date of breakdown, date of complaint to the firm, date of repair etc. are not maintained properly. The hospital should maintain the log books of equipments containing the above vital information. As breakdown/out of order of machine/equipments affect the patient care, the log books should be periodically checked by the in charge to ensure timely action taken for keeping the out of order equipments in serviceable condition. In the absence of Log Books it is difficult to ascertain the no. of equipments / machines installed in the various departments, details of functional / non-functional etc. in the Hospital.

The above observation was also raised by the previous Audit Team. Hospital authority may take necessary steps to maintain the log books of equipments / machines installed in the various departments of the Hospital under intimation to Audit.


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





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PART-III

TEST AUDIT NOTE

TAN-01 Substandard injection was distributed to the patients. (Audit Memo No. 10 Dated: 03.09.2019)

Scrutiny of the records revealed that the following injections which were received from CPA were found substandard. Further, it was noticed that the following medicine was distributed to the patients in different wings/wards of the hospital during 2018-19. The detail of the injection is as under.

| Name of the Injection | Batch No. | Date of received | Quantity received | Injection consumed | Injection lying in store |
|-----------------------|-----------|------------------|-------------------|--------------------|--------------------------|
| Inj. Suerse, 20mg | 318-198 | 21.12.2018 | 2200 | 1420 | 840 |

From the above detail, it is noticed that 1420 injections which were in substandard in quality were given to the patients. The same were to be harmful to the patients. Hospital Authority may ensure themselves before distributing the medicine/injection to the patients in future.

TAN-02 Non-availability of essential medicines / items in Surgical Store. (Memo No. 12 Dated : 04.09.2019)

Medicines are those which satisfy the priority health care needs of the people. During the scrutiny of 'Surgical Store Consumable Register' it has been noticed that following items were not available in the stock. Some of the instances are given below:

| Sr. No. | Name of the Medicine | Period of NIL Stock | Page Number of the stock register |
|---------|-------------------------------|--------------------------|-----------------------------------|
| 1. | Tab. Acyclovir 200mg | 11.04.2018 to 06.09.2018 | 9 |
| 2. | Inj. Adrenaline -1mg | 08.04.2018 to 01.06.2018 | 12 |
| 3. | Cap. Alphacalcidol 0.25mcg | 31.01.2019 to 24.02.2019 | 18 |
| 4. | Tab. Amoxy + Clavulanic 625mg | 12.08.2018 to 03.12.2018 | 39 |
| 5. | Anti rabies vaccine | 18.05.18 to 07.08.2018 | 50 |
| 6. | Inj. Dinoprostone 0.5mg | 20.01.19 to 19.02.2019 | 176 |

Similar types of other cases may also be reviewed. In the absence of above said items /medicines and similar other types of items / medicines how the patients of this hospital were treated during the period when the stock of the above said medicines were nil in the hospital.

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

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TAN-03 Improper maintenance of Service Books. (Audit Memo No.15 Dated: 05.09.2019)

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (B), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) Verification and communication of qualifying service before 5 years of retirement:

Further, as per rule 10 of CCS (Pension) Rules, Verification of service of the government servant at the time of retirement and a certificate be issued in the prescribed form 1024 to the official concerned. The said certificate has not been found pasted in the Service Book of officials after verification of service from the concerned A.O. Some of the cases are as under:

| S. NO. | NAME OF THE OFFICER / OFFICIAL | DESIGNATION | DATE OF RETIREMENT |
|--------|--------------------------------|-----------------|--------------------|
| 1. | Sh. Anor Mehta | PS | 31.12.2020 |
| 2. | Sh. Harish Kumar | Section Officer | 31.01.2020 |
| 3. | Sh. Mohan Prasad | Sr. Asstt. | 31.01.2020 |
| 4. | Sh. Harinder Singh | O.T. Asstt. | 31.12.2021 |
| 5. | Sh. Amit Aggarwal | Pharmacist | 31.01.2022 |
| 6. | Sh. Anand Kumar | Tr. A.O. | 31.01.2022 |

remove the above discrepancies

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TAN-04

Physical Verification of Stock Register. (Audit Memo No. 05 Dated: 03.09.2019)

Scrutiny of stock registers maintained in the Hospital, it is observed that physical verification of Fixed Assets, Consumable stores, Medical Stock Register & General Stock Register was not done. Whereas as per GFR Rule 3-

1) Physical verification of Fixed Assets : The inventory of fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

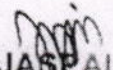
Hospital authority may take necessary step to remove the above discrepancies under intimation to Audit.

TAN-05 Accumulation of unserviceable stores. (Audit Memo No.06 Dated : 30.08.2019)

During the test Audit of unserviceable record of Jag Prवेश Chander Hospital, Shastri Park, Delhi for the period of 2018-19, it was observed that unserviceable items were lying in various department of the hospital.

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authorities are requested to condemn these items as per the prescribed procedure at the earliest.

It is suggested that Hospital may take necessary actions in light of GFR, 2017 to condemn the unserviceable stores and similar types of list of unserviceable items from other departments of the Hospital may also be obtained under intimation to Audit.


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



28/c

PART II

CURRENT AUDIT REPORT
(2019-20)

Para 9

**PARA No.01:- Over Payment of Transport Allowance amounting to Rs. 44892-.
(Reference Audit Memo No.01 dated 23.03.2021).**

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

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

| S.No. | Name and Designation Ms./Mrs. | Leave Period (Full Month) | Transport Allowance (Rs.) | Total Amount of Recovery |
|--------------|---------------------------------------|---------------------------|---------------------------|--------------------------|
| 1 | Jyoti Chouhan, Nsg Officer | 03/2019 | 4032 | 4032 |
| 2 | Nitu Gora, Nsg Officer | 03/2019 | 4032 | 4032 |
| 3 | Santosh Kumari, Nsg officer | 01/01/19 to 31/05/19 | 4032x5 | 20160 |
| 4 | Sarswati, Nsg Officer | 06/19 | 4032 | 4032 |
| 5 | Imran Khan, Dresser | 10/19 to 12/19 | 4212x3 | 12636 |
| TOTAL | | | | 44892 |

Para Partly settled
as per recovery
made K.D at
P. 116 to 130 & 167
of K.D. file

Total Recovery 44892
Already Recovered 24732
ols Recovery 20160

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Recovered
Recovered
Recovered
Recovered
Recovered

The HOO may arrange to recover the amount of Overpayment made on a/c of transport allowance from the above official concerned & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit.

Other similar cases, if any may also be verified at your own level being no biometric record of attendance and most of the attendance register has not provided to audit inspite of repeated verbal requests even after having bio metric system installed in the hospital and action be taken accordingly under intimation to the audit.

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Audit Para No.02: - Short recovery of subscription towards DGHS amounting to Rs.5850- (Reference Audit Memo No.02 dated 23.03.2021).

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates were revised vide OM No 11011/11/2016-CGHS(P)/DHS dated 9.1.2017 and 13.01.2017 issued by Min. of Health & FW, GOI due to revision of pay and allowances of Central Govt. employees on account of implementation of recommendations of the 7th CPC adopted under DGEHS w.e.f. 01.02.2017 in consultation with Finance Department, GNCTD as per the table given below:-

| Grade Pay As per 6 th CPC | Subscription (inRs.) Upto 01-17 | Levels in Pay Matrix As per 7 th CPC w.e.f. 01-02-2017 | Subscription (in Rs.) |
|---|---------------------------------------|---|--------------------------|
| Rs.1650 | 50 | Level 1 to 5 | 250 |
| Rs.1800,1900,2000,2400,2800 | 125 | -do- | 250 |
| Rs.4200 | 225 | Level 6 | 450 |
| Rs.4600,4800,5400,6600 | 325 | Level 7 to 11 | 650 |
| Rs.7600 and above | 500 | Level 12 & above | 1000 |

During the test check of PBRs & records provided by the office , it was noticed that DGHS contribution has not been recovered as per rate prescribed from the pay of following officials and other period specified against recovery period as detailed below:-

Para settled as per reply of the dept Recovery has been regularised due to adverse appointment

| S. No | Employee Name and Designation Mrs./Ms./Sh. | Recovery period | Amount Recovered | Amount Due | Short Recovery (in Rs) | Total months of recovery | Difference to be recovered (in Rs.) |
|----------------------------|--|-----------------|------------------|------------|------------------------|--------------------------|-------------------------------------|
| 1 | Dr. Shishir Kumar | 10/19 to 02/20 | Nil | 650 | 650 | 5 | 3250 |
| 2 | Dr. Bharat Gupta | 11/19 to 02/20 | NIL | 650 | 650 | 4 | 2600 |
| Total Recoverable amount - | | | | | | | 5850- |

Settled

The HOO may recover the above short deducted amount of Rs.5850- from the officers concerned & deposit the same into Govt. A/c after due verification of facts and figure under intimation to audit.

Other similar cases may also be reviewed at your own level and action be taken accordingly as entries in PBRs seems to be incomplete.

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Audit Para No.03 :- Irregularities in reimbursement of LTC Claims.

(Reference Audit Memo No.03 dated 24.03.2021 and audit memo No.08 dated 26.03.2021).

Para 10

During the test check of office copies of bills pertaining to LTC claim, it has been observed that non-admissible amount on account of additional facilities of meals were found reimbursed to the following officer/officials of Jag Pravesh Chandra Hospital during their journey for availing LTC which were irregular. The amount reimbursed for non admissible items may be got recovered from the official concerned and deposit the same into Govt. account under intimation to audit. The details of the same are given below :-

| S.No. | Name and Designation Ms./Mrs. | Bill no. & date | Amount paid | Amount to be recovered |
|-------|----------------------------------|---------------------------|-------------|------------------------|
| 1 | Anju Kishor, Nsg Officer | LTC-725 dt. 16/01/2020 | 178712 | 2200 |
| 2 | Shalabh Dass, Nsg Officer | LTC 752 dt 27/01/2020 | 183748 | 825 |
| 3 | Tarannum Naz, Nsg Officer | LTC-786 dt. 06/02/2020 | 245108 | 2200 |
| 4 | Saby Simon, Nsg Officer | Lc-821 DT. 14/02/2020 | 169224 | 2200 |
| | | Total | | 7425 |

Further, as per the guidelines issued by the Govt. of India, Ministry of Personnel, Public, Grievances and Pension Deptt of Personnel and Training vide OM No. 31011/3/2018-Estt(A-IV) dated 20.09.2018. Air Tickets are to be purchased directly from the airlines (Booking counters, website of airlines) or by utilizing the service of Authorized Travel Agents viz "M/S Balmer Lawrie & Company", M/s Ashok Travels & Tours and IRCTC (to the extent IRCTC is authorized as per DoPTs OM No. 31011/6/2002-Estt(A) dated 02.12.2009) while undertaking LTC journey. Booking of tickets through other agencies is not permitted and no request for relaxation of rules for booking the tickets through such agencies shall be considered by the DoPT.

Further, as per the OM No. 31011/5/2014-Estt.(A-IV) dated 21/08/2017 issued by the DoPT, GOI, it is clarified that in case of non-entitled Government servants travelling by air on LTC and claiming entitled rail fare, the condition of booking the air tickets through aauthorized travel agents viz M/s Balmer Lawrie & Company and M/s Ashok Travels & Tours and IRCTC may not be insisted upon. In rest of the cases, the condition of the booking the tickets through authorized modes shall continue to follow.

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During the test check of LTC claims during the audit period, the following irregularities have been noticed:-

1. Dr. Ankit Gupta, Medical Officer, has availed All India LTC for the Block year 2018-2021 in respect of self & family to visit Ajanta Caves during the earned leave period 05.02.2020 to 08.02.2020 by Air and was reimbursed an amount of **Rs. 28228-** vide bill no. LTC-929, dt. 20/03/2020 for to & fro journey. The officer is entitled to travel by air while availing LTC and he has to purchase the air tickets directly from the airlines or from the authorized agents but on going through the Air Tickets, it has been noticed that the same were purchased from Agent/Private Agent i.e. through unauthorized mode which is irregular and attracts to forfeiture of claim.

Further, he has also been availed 10 days leave encashment during the LTC mentioned above and an amount of **Rs.21892-** was also paid to Dr. Ankit Gupta vide bill no. LE-928 dated 20/03/2020 which is also irregular being forfeiture of LTC Claim.

2. As per the OM no 31011/3/2015 –Estt A-IV dated 09.02.2017 and further as per the OM dated 04 February 2021, it is clarified that the 100 kms limit of taxi/private vehicle is to be seen from one side. Hence, the to and fro journey, the fare reimbursement for a total of 200 kms (100 Kms each side) is only admissible.

During the scrutiny of LTC bills, it has been found that the following official has claimed for taxi fare for more than 200 kms (both side) which is irregular:-

| S.No. | Name & Designation | Bill No. & date | Amount paid for taxi fare | Amount to be recovered |
|-------|--------------------------------|------------------------|---------------------------|------------------------|
| 1 | Ramji Lal Kumawat, Nsg Officer | LTC-399 dt. 17/09/2019 | 9000 (for 304 km) | 3079- (for 104 kms) |

The HOO may arrange to recover the irregular amount reimbursed from the above officer/official on the basis of facts and figures and deposit the same into Govt. Account under intimation to audit.

Other similar cases may also be reviewed at your own level with necessary remedial action/recoveries etc. Being no LTC claim reimbursement register found maintained by the department having a considerable strength of staff which is irregular and serious lapse on the part of Head of Office..

Para 11

Audit Para No.04:- Non-maintaining of mandatory records for regulation of various types of claims etc. (Reference Audit Memo No.04 dated 24.03.2021).

During test check of record for the audit period 2019-2020, it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

- 1. Medical Claim Reimbursement Register:** - DGEHS permits its employees for reimbursement of medical expenses incurred on treatment of self and his/her family members on subscription of certain amount towards scheme. As per Medical Attendant Rules, proper record should be maintained to regulate such claim in reference to entitlement, eligibility, illness, treatment period including medical advance and settlement of claim etc so that the eligibility of claim/resubmission of claim /duplicity of claim/restriction of claim may be watched. The record maintained in the office does not serve the purpose hence required to be maintained as per rule.
- 2. Tuition Fee /Children education allowance Register:-** Children Education Allowance is applicable to all govt employees for reimbursement of expenditure incurred on the education of school going children from Nursery to 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The record maintained does not serve the purpose being it contains only the name, amount and bill no. vide which the claim was reimbursed. Hence, the same may be maintained as per parameter to regulate the claim.
- 3. LTC Register:-** CCS (LTC) Rules permits govt employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules.

In absence of the above mandatory record, entitlement of the claim, genuineness / accuracy of claim cannot be authenticated and there is chance of over payment/irregular payment etc.. HOO may arrange to get the above said record maintained in order to keep constant watch on claims in reference to entitlement, eligibility and regulation of claims etc.

In addition to above, the following records have also not been found maintained in the hospital :-

- 1. Non Maintenance of record for Annual Maintenance Contract :-** It has been observed that no record/register has been maintained to watch the validity of CMC/AMCs of various Machinery and equipments except the record available in the file of concerned items which is irregular and chances of expiry of AMCs are there from time to time as there are so many items under the annual maintenance contract for smooth functioning of the office. Due to non maintenance of One consolidate register to watch the AMC validity, it could not be ascertained whether all the machinery and equipment are covered under AMC or not which is serious lapse on the part of office causing undue financial burden on the Institute with hurdles in the smooth functioning of the hospital.

2. **Non maintenance of Property Register:-** During the test check audit for the period 2019-20, it has been informed that the hospital administration has not maintained/prepared property Register in compliance of provisions which is irregular as each and every institute have their property record with details of each item of property with their source of receipt, cost and other related information etc.

The HOO may ensure maintenance of above said mandatory records after going through the record available and getting physical verification of property items available in the hospital through a constituted committee for the purpose. The compliance of the same may be shown to next audit.

46

10/c (32)

Para 12

**Audit Para No.05:- Wasteful expenditure on bio metric system of attendance and non Monitoring of punctuality.
(Reference Audit Memo No.05 dated 25.03.2021).**

As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03.04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government.

During the test check of attendance record in the office of Medical Superintendent, Jag Pravesh Chandra Hospital, Shastri Park, Delh-110053 for the audit period 2019-20, it has been informed that the department had purchased 04 numbers of Biometric Attendance Machines and installed in order to ensure punctuality in pursuance of above order since long back with existing practice of marking attendance manually in the attendance register.

Further, most of the Officers as well as Officials have not been marking their attendance through Bio metric system regularly as per report submitted to audit, in contravention of Administrative Reform department's Circular mentioned above due to which the expenditure incurred on purchase of Biometric Attendance Machines has been rendered as useless. It has also been observed that the Bio Metric Attendance Reports as well as Manual Attendance Registers have not been supervised by the HOO/HOD which is irregular and serious lapse on the part of Head of Department.

In addition to above, on scrutiny of the bio metric attendance record provided to audit, it has been observed that the month to which the report pertains has not been mentioned on the report generated by the system & the name of officials who remained absent during full month are also not being reflected in said report thus the purpose for installation of bio metric system of attendance has been defeated. Being in the hospital administration most of the allowances like nursing allowance, uniform allowance and transport allowance are being regulated on the basis of attendance and in absence of proper supervised manual attendance record or month wise list of absentee generated through bio metric attendance system, the cases of overpayment of Pay and Allowances cannot be denied and the audit is unable to work out the overpayment on account of pay and allowances in reference to spell of their absence/ leave period as most of the attendance register not provided to audit.

The HOO may ensure strict compliance of directions issued by the AR Deptt., GNCT of Delhi on punctuality and the attendance should be supervised properly on monthly basis to regulate the pay and allowances being essential service provider department through manual attendance as well as Bio metric system of attendance. The compliance of the same may be shown to next audit by submission of duly supervised system generated monthly absentee statement.

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Audit Para No.06:- Irregular payment on account of pay & allowances.
(Reference Audit Memo No.07 dated 26.03.2021).

Para 13

As per provisions, Transport Allowance, uniform allowance & OT allowance are payable to all the employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty and cost of maintenance of uniform for regular use etc. All these allowances are not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. Further, nursing allowance is not admissible for absence from duty beyond a continuous period of 60 days.

On scrutiny of Attendance Registers, Pay Bill Registers for the period of audit, it revealed that the following officials has been paid above allowances during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:-

| S.No. | Name and Designation Ms./Mrs. | Leave Period (Full Month) | Transport/Uniform allowance | Operation theatre /Nursing Allowance (Rs.) | Total Amount of Recovery |
|--------------|---|-------------------------------|-----------------------------|--|--------------------------|
| 1 | Jyoti Chouhan, Nsg Officer | 03/2019 | NIL +1800 | NIL + NIL | 1800 |
| 2 | Nitu Gora, Nsg Officer | 03/2019 | NIL +1800 | NIL + NIL | 1800 |
| 3 | Santosh Kumari, Nsg officer | 01/01/19 to 31/05/19 | NIL +9000 @ Rs.1800 | NIL+36000 @ Rs.7200 | 45000 |
| | Ms. Ashma | 3/2019 | 4032 + 1800 | NIL + NIL | 5832 |
| 5 | Imran Khan, Dresser | 10/19 to 12/19 | NIL + NIL | 4100X3 (PCA) | 12300 |
| TOTAL | | | | | 66732 |

*Partly settled as per reply given by the dep H. K.D at P-122-126 P-113-114 P-108-112
Total Recovery - 66732
Recovered - 21732
o/s Recovery - 45000*

Recovered
Recovered
Recovered
Recovered

The HOO may arrange to recover the amount of irregular payment of above allowances from the above officials concerned on the basis of facts and figures and deposit the same into Govt. account under intimation to audit. Further, the observing of punctuality may be ensured through manual system of attendance as well as Bio Metric system of attendance having essential services department & allowance directly admissible on the basis of presence on duty..

Other similar cases, if any may also be verified at your own level being improper maintenance of biometric record of attendance and most of the attendance register has not been provided to audit inspite of repeated verbal requests and action be taken accordingly under intimation to the audit.

89 c (30)

Para-14

**Audit Para No.07:- Overpayment of pay on CCL amounting Rs. 21001-
(Reference Audit Memo No.09 dated 26.03.2021).**

According to the Gazette notification No.8971 dated 14.12.18 of Govt. of India, Rule 43-C of Leave Rules has been substituted and according to this substituted Rule, during the period of child care leave, a female Government servant and a single male Government servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days and at eighty percent of the salary for the next three hundred and sixty five days.

However, on the test check of PBR and Service records provided by the office, it has been noticed that one hundred percent of the salary has been paid to the following employee instead of eight percent of salary inspite of the facts that they had availed CCL beyond 365 days. The details of overpayment of salary to such employee is as under:-

| S. No | Name and Designation (Mr./Mrs.) | Period of CCL | Period of CCL beyond 365 days | Bal. CCL | Over payment amount | Recoverable Amount |
|--------------|---------------------------------|---|---|----------|--|--------------------|
| 1 | Dr. Shikha Gupta, Spl. Gr.III | 18.12.19 To 04.01.20 (18 days) | 18.12.19 To 04.01.20 (18 days) | 297 | {150200+ 30641/31 x18}x20 % = 21001 | 21001 |
| Total amount | | | | | | 21001 |

The HOO may arrange to recover an amount of Rs.21001- from the concerned official after due verification of facts and figure under intimation to the audit party. Further, it has been noticed that in the previous audit, the recovery of overpayment of CCL of the said officer was pointed out by the Audit Party even than such type of irregularities is irregular and serious lapse on the part of hospital administration.

Similar other cases , if any, may also be reviewed by the HOO at his own level and action be taken accordingly under intimation to audit.

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7/c (29)

Para 15

Audit Para No.08:- Irregularities in award of Contract for Sanitation & Housekeeping services. (Reference Audit Memo No.10 dated 26.03.2021).

During test check of record maintained by the Office of the M.S, Jag Pravesh Chandra Hospital, Shastri Park, Delhi, for the audit period 2019-2020, it has been observed that the work for Sanitation & Housekeeping services was awarded to M/s Eagle Eye Security & Housekeeping Services, 662, Ghati Road, Anand Pravat, New Delhi-05 for a period from 01.07.2019 to 01.07.2020 vide Gem SLA dated 22.06.2019. Valid agreement prior to this period or extension thereof not found on record and not provided on demand vide above quoted memo.

Further, on going through the related file provided to audit, the following irregularities have been noticed:-

1. No official agreement between both the parties duly signed & witnessed found on record whereas copy of Service Level Agreement dated 22.06.2019 generated through Gem Portal found on record with was also unsigned by both the parties and un-witnessed.
2. It has been noticed that the Vender had submitted Performance Guarantee on 06.07.2019 whereas work awarded from 01.07.2019 i.e. from the date prior to deposit of PG, which is irregular
3. It has also been observed that the following terms & conditions of the agreement viz a viz :-
 - a. Submission of bio data /details of staff to be deployed
 - b. Medical checkup report
 - c. Police verification report
 - d. Installation of bio metric system of attendance.
 - E. Submission of deployment chart etc.

were not found fulfilled/complied with by the Vender even after lapse of three months and reason for award of work to the vender without fulfillments of terms and conditions of agreement and action initiated against the vendor in terms of the clause of agreement not submitted to audit. Further, it has also been noticed that the copy of contract placed on record is not complete in all respect inclusive of all clauses and terms & conditions thereof.

In addition to above, the hospital authorities has not replied the observations raised vide above quoted memo. No award letter found issued to the Vender through Gem portal or otherwise being the terms and conditions of agreement were not fulfilled by the Vender including submission of Performance Guarantee. Further, the hospital authority released the following payments without getting the compliance of terms & conditions of the agreement as the audit could not ascertained that on/by which date the vender complied with all the terms and conditions of agreement :-

| S.No. | Billing Month | Amount paid |
|-------|---------------|-------------|
| 1 | 07/2019 | 1073261- |
| 2 | 08/2019 | 1165938- |
| 3 | 09/2019 | 1165938- |
| 4 | 10/2019 | 1232989- |

Being no award letter found to be issued as well as all the above payments were released on the basis of manual bill instead of Gem portal generated bills which is irregular and unwarranted being Gem portal awarded contract. Thus release of payment by the DDO without issue of award letter is unauthorized

The HOO may review the position on the basis of facts and figures in view of the observations of audit and arrange to recover the unauthorized payment from the contractor under intimation to audit. However, an amount of Rs. 207728- (1073261 x 6/31) may be recovered from the contractor for the period prior to deposit of Performance Guarantee.

Similar other cases, if any, may be reviewed at your own level and take remedial action accordingly under intimation to audit.

Para 16

Audit Para No.09:- Irregularities in release of House Rent allowance to Jr./Sr. Resident doctors. (Reference Audit Memo No.11 dated 26.03.2021).

" Residency Scheme circulated vide letter dated 05.06.1992 by the office of Ministry of Health and Family Welfare, Govt. of India for appointment of Junior/Senior Resident Doctors envisage the provision for providing Rent Free furnished Accommodation with free electricity and water in the Hospital Premises" with other terms and conditions etc.

During test check of PBR and other related record maintained in the office of Medical Superintendent, Jag Pravesh Chandra Hospital, Shastri Park, Delhi-110053 for the audit period 2019-2020, it has been observed that all the Junior/Senior resident doctors have been paid House Rent Allowance in contravention to provision under Residency Scheme for appointment of Junior/Senior resident doctors, even having sufficient number of hostel accommodations in the Hospital Premises which is irregular.

Further, the information asked for vide audit record memo no.1(e) dated 22.03.2021 on various type of accommodation including hostel and audit record memo no.1(j) dated 26.03.2021 regarding hostel including replies of audit memo referred to above not provided by the hospital authority inspite of repeated verbal requests and written reminder dated 30.03.2021.

In view of the above facts, the HOD may take cognizance on the issue and arrange to stop the release of HRA to Junior/Senior resident doctors in order to stop recurring loss to Govt. exchequer in compliance of provisions laid down in Residency Scheme of Govt. of India with recovery of irregular amount released to them during the period of their tenure in the Hospital and on the basis of facts and figures under intimation to audit.

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57c (28)

Audit Para No.10: Non adjustment of Outstanding A.C. Bills.
(Reference Audit Memo No.12 dated 01.04.2021)

Under Rule 162 (1), advances may be made either direct to the parties concerned and on final receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR-30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

In compliance of audit record memo no 01© dated 18.03.2021, the DDO, Office of Medical Superintendent, Jag Pravesh Chandra Hospital, Shastri Park, Delhi-110053 has not submitted the details of outstanding AC bills pending for adjustment. However, a copy of advance contingent bill register provided wherein only 08 advance bill amounting to Rs.874324- shown as pending for adjustment on account LTC advance only. i.e. also drawn in 2019-20 which is also not appear as authenticate figure being no signature of DDO available for drawal of advance or adjustment thereof .It has also been observed that the department has not maintained the register of advance contingent bills which is irregular and serious lapse on the part of HOD concerned.

Further, the details of outstanding AC bills were asked for, from the PAO concerned, who has informed that an amount of Rs.801333- is outstanding for adjustment for the period from 2012-13 to 2018-19 without showing the total number of advances, Hence, there is variation in amount and number of advances pending for adjustment which is irregular and unwarranted. An urgent and personal attention of DDO is required to reconcile the pending numbers and amount of advances along with immediate steps to get the said outstanding advances adjusted without any further delay.

The HOD may review the position and arrange to get the Advance Contingent bill register maintained on the basis of record available in the office and getting the figure reconciled from the PAO concerned. Further, the DDO may get all the pending Advance Contingent bill adjusted at the earliest possible in compliance of relevant Financial Rules. The compliance of the same may be shown to next audit.

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h/c (26)

Audit Para No.11:- Non Production of Record.

Para 11

(Reference audit record memo no.1 (a) to 1(j) dated 18.03.2021, 22.03.21 and 26.03.2021 and subsequent reminder dt. 30.03.2021).

During the course of audit for the audit period 2019-2020, the following records have not been provided to audit for scrutiny:-

1. Record related to physical verification of various type stock.
2. List of Dead Stock/Unserviceable Stock/ List of idle store
3. File / Record related to CMC/ annual maintenance contract of; Machinery and lab equipments/office logistics (Computer and its peripherals, photocopier, Intercom system etc.
4. Income Tax calculation sheets & supporting documents
5. Home Loan Information:
6. List of employees remained absent from duties on account of leave or otherwise for more than 30 days in a complete month during 2019-20.
7. Log book and GPS record of Govt. hired vehicles
8. Log book of machinery & Lab equipments.etc.
9. Record related to Special pool accommodation, Hostel accommodation and list of employees having general pool accommodation.
10. EMD/PG/SD and Bank guarantee register/record.
11. Condemnation records.
12. Advance contingent bill register.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department and which is serious lapse on the part of Head of institution. The HOO may get the above said record traced or got maintained and produce before the next audit for scrutiny and observations.

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(DEWAN CHAND)
Internal Audit Officer,
Audit Party No.XI

B/c (55)

PART-III
TEST AUDIT NOTE
(2019-20)

TAN No. 1:- Irregularities in maintenance of Service Book.
(Reference Audit Memo No.06 dated 26.03.2021)

During the test check of Service books maintained in the office of Medical Superintendent, Jag Pravesh Chandra Hospital, Shastri Park, Delhi-110053, the following irregularities have been noticed:-

| S.No | Name & Designation | Remarks regarding irregularities. |
|------|--|--|
| 1. | Chandra Prakash, Staff Nurse | Updated Form-3 (Details of family) and police verification not found in the Service Book. |
| 2. | Sangeeta Paliwal, Staff Nurse | Entry for Medical fitness not found recorded in the Service Book and nomination form for UTGEIS not found in Service Book. |
| 3. | Dr. Uravashi Razdan, Spl. Gr.III | Form-3 (Details of family) and no nomination forms available in Service Book. Leave Account not maintained from initial appointment w.e.f.01.11.2011. Service verification has been done up to 31/12/2015. No annual increment entry after 01/07/2015. . Entry for Pay fixation as per 7 th CPC not found in the Service Book. |
| 4. | Dr. Neeta Sagar | Form-3 (Details of family) and no nomination forms available in Service Book. Entry at page No.31 of Service book for availing of LTC & EL encashment found unsigned. Entry for Pay regulation as on 01.07.2020 not found in the Service Book |
| 5. | Nieng Lal Hditi Gangte, Staff Nurse | Present residence address & Height not found recorded in the Service Book. Entry for Character & Antecedents & pay regulation as on 01.07.2020 not found in the Service Book. |
| 6. | Yagaywaskya chaudhary, Staff Nurse | Neither the permanent home address nor the present residential address found recorded in the Service Book. Revise Form-3 (Details of family) and no nomination forms available in Service Book. Entry for Character & Antecedents & pay regulation as on 01.07.2020 not found in the Service Book. No service verification entries recorded. |
| 7. | Dr. Vijeta Maurya, Spl. Gr.III | No medical fitness certificate/entry found in service book. updated Form-3 (Details of family) and nomination forms available in Service Book. |

Contd...P/2...

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2/c (24)

| | | |
|----|---------------------------------------|---|
| 8. | Dr. Shalini Gupta, Medical Officer | Photograph not attested. No medical fitness certificate/entry found in service book. Updated Form-3 (Details of family) and nomination forms available in Service Book. |
|----|---------------------------------------|---|

As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

As per Rule, the Service Book of the officials/officers, who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

| S.NO. | Name of Employees and Designation. (Mr./ Ms) | Date Of Birth | Date of Appointment | Date of Retirement |
|-------|--|---------------|---------------------|--------------------|
| 1. | Dr. Narender Singh | 04.02.1958 | 14.10.1992 | 28.02.2023 |
| 2. | Sh. Rabia Abbasi, Sr.NO | 01.01.1962 | 01.01.1987 | 31.12.2021 |
| 3. | Sh. C.K.Sharma, Sr.AO | 12.01.1962 | 09.01.1984 | 31.01.2022 |
| 4. | Sh. Amit Aggarwal, Pharmacist | 03.01.1962 | 08.06.1981 | 31.01.2022 |

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in their Service Book but it has been observed that Aadhar Number, GPF Account No./recent photo/PAN No.etc. are also not found recorded in most of the Service Books which is irregular..Further, most of the service books found incomplete on account of pay regulation entry on 01.07.2020 & leave account which is also serious lapse. The service verification entries may invariably be recorded in all the service books at the time of grant of annual increment duly serial number from last one.

The HOO is advised to comply with the above mentioned provisions for maintenance of service books and take necessary remedial action to complete all the service books after complete review under intimation to audit. The compliance of the same may be shown to next audit.

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1/c 23

**TAN No. 2 :- Non availability of essential drug in the Hospital.
(Reference Audit Memo No.13 dated 01-04-2021).**


In compliance of this office audit record memo no.1(j) dated 26.03.2021, it has been informed that the Hospital authorities had prepared list of essential medicines in order to face the emergent situation and to save the life by maintaining regular supply and sufficient reserve stock.

During scrutiny of the record for the audit period 2019-20, it has been noticed that the following life saving drugs were not available in the hospital for a considerable period as detailed below :-

| S.No. | Name of medicine | Period of non availability | Number of days |
|-------|----------------------------|----------------------------|----------------|
| 1. | Injection ARV | 24.07.19 to 11.12.19 | 137 days |
| 2 | Tab.Clindamycin | 12.04.19 to 18.06.19 | 66 days |
| 3 | Inj. Dextose 25% (I/V) | 03.04.19 to 20.04.19 | 18 days |
| 4 | Inj Succinylcholine | 19.11.19 to 30.12.19 | 42 days |
| 5 | Tab. Misoprostol 25 mg | 05.11.19 to 15.11.19 | 11 days |
| 6 | Tab. Trevetoprost Eye drop | - do- | 11 days |

Non availability of essential drug for such a long period or insufficient stock of the essential drugs is irregular and life threatening issue which is irregular and serious lapse on the part of hospital administration.

The HOO may ensure sufficient stock with regular supply of all life saving drugs in the hospital round the clock to provide better health services.


(DEWAN CHAND)
Internal Audit Officer,
Audit Party No.XI

PART-II

CURRENT AUDIT REPORT
(2020 to 2022)

PARA-01:- Recurring loss to Government due to non-installation of separate electricity meters in the residential accommodations of JPCH.

Audit Memo. No. 10

Date: 21.11.2022

JPCH is making payment of electricity charges to BSES on monthly basis which also includes the electricity consumption charges of residential accommodations of JPCH, Amul Milk Parlour, mother dairy booth and kitchen services running in JPCH. The details of some payments made by ~~CNBC~~ JPCH to BSES have been given hereunder:-

| S. No. | Period of Payment | Sanction order no. & date | Total Unit consumption | Gross amount of electricity charges paid by the JPCH | Average per unit of electricity charges being paid by JPCH |
|--------|----------------------|---------------------------|------------------------|--|--|
| 1. | 13.03.20 to 13.04.20 | 257 dated 18.04.20 | 87620 | 1064250 | 12.15 |
| 2. | 14.04.20 to 13.05.20 | 284 dated 18.05.20 | 113180 | 1415520 | 12.50 |
| 3. | 14.05.20 to 13.06.20 | 319 dated 18.06.20 | 153220 | 1812900 | 11.83 |
| 4. | 14.06.20 to 13.07.20 | 355 dated 18.07.20 | 183980 | 2102270 | 11.42 |
| 5. | 14.07.20 to 13.08.20 | 432 dated 19.08.20 | 190800 | 2173870 | 11.39 |
| 6. | 14.08.20 to 12.09.20 | 492 dated 18.09.20 | 186020 | 2145840 | 11.53 |
| 7. | 18.06.21 to 15.07.21 | 461 dated 26.07.21 | 196980 | 2328660 | 11.82 |
| 8. | 13.09.21 to 13.10.21 | 655 dated 22.10.21 | 229820 | 2776490 | 12.08 |
| 9. | 14.12.21 to 13.01.22 | 44 dated 19.01.22 | 220120 | 270310 | 12.27 |
| 10. | 14.01.22 to 12.02.22 | 91 dated 18.02.22 | 235460 | 2868120 | 12.18 |
| 11 | 13.02.22 to 16.03.22 | 151 dated 23.03.22 | 103800 | 1492210 | 14.37 |

During the course of audit, it has been observed that monthly lumpsum charges are deposited for electricity by amul milk and mother dairy booth whereas separate residential/commercial electricity meters have not yet been installed in the residential accommodations except in 05 quarters.

As per details provided to audit, there are 32 staff quarters (Type I – 16 No. & Type II – 16 No.) and 24 No. single room for doctors are available in the JPCH complex.

The occupancy details of staff quarter are given below:

| S. No. | Total no. of quarters | Type of Quarters | Occupied | Vacant | Remarks |
|--------|-----------------------|------------------------|---|--------|--|
| 1. | 16 | I | 1. 05 Qtrs. By staff nurse 2. 02 Qtrs. By Ayurvedic dispensary 3. 02 Qtrs. By Unani Dispensary. 4. 02 Qtrs. By Homeopathic Dispensary. | 05 | No electricity meter installed and no. electricity charges paid by 05 staff nurse. |
| 2. | 16 | II | 1. 14 Qtrs. By Staff Nurse 2. 01 DNS Room. 3. 01 Meditation Center | Nil | Out of 14 Qtrs., only in 05 Qtrs. Electricity meter are installed and bill paid by Occupant. In the remaining 09 Qtrs. no. electricity charges paid by the staff nurses due to non installation meter. |
| 3. | 24 | Single room for doctor | Nil | 24 | |

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For the above it is cleared that electricity charges in r/o 09 nos. type II quarters and 05 nos. type I quarters are paid by JPCH for which electricity is used by the Govt. Servant which is a recurring loss to Govt.

Average charges of electricity per unit paid by the JPCH are approx. Rs. 12.50 per unit. The department has not provided the date of allotment of staff quarter by each Govt. Servant.

HOD, JPCH is advised to take necessary step to work out the total amount of loss Govt. revenue due to non installation of separate electricity of meter in the residential accommodation from the date of occupancy of staff quarter and further, efforts may be made to install to separate electricity meter in each quarter after verification of facts and figures under intimation to audit.

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PARA-02:- Overpayment of Operation theater allowance amounting of Rs. 1,87,920/-.

Audit Memo. No. 08

Date: 16.11.2022

As per 7th pay commission order dated 27.09.2017 issued by Ministry of Health and family Welfare, Govt. of India, the OT allowance has been revised from Rs. 360 per month to Rs 540 per month to the nursing personal working in the following specialized area :

1. All Major Operation theatres
2. All Intensive Care Units/Intensive Care Treatment areas
3. Coronary Care Units/Cardiac Catheterization Laboratories
4. Dialysis Unit/Ward and Transplant Units/Wards
5. Intensive Care Units for Burns
6. Tetanus Wards and Rabies Wards
7. Pediatric Nursery/Neonatal Units

The operation Theatre allowance shall be paid to the nursing personal for such period only when the concern staff is actually working in specified area.

The minimum period for working in the specialized area will be two to three years and no nursing officers with less than one year of service is to be posted for duty in these areas.

During the test check of pay bills and PBR and the information provided by the DNS regarding posting of nursing staff as sought vide record memo no. R/M dated 11.11.2022 for the audit period 2020 to 2022, it has been noticed that the hospital is paying OT allowance per month @ 540/- in the salary of nursing staff and paramedical every month without any official order which is irregular.

The overpayment of OT allowance has been made in the following cases as per detail given below:

| S. No. | Name & Designation | Period | Amount per month | Total Amount |
|--------|--|--------------------------|------------------|--------------|
| 1. | Smt. Saby Simon, Nursing Officer | 01.02.2020 to 20.08.2021 | 540x13=7020 | 7020 |
| 3. | Smt. Jollymma Thomas, Nursing Sister | 01.07.2020 to 10.09.2021 | 540 x14=7560 | 7560 |
| 4. | Smt. Manju Tewari, Nursing Sister | 06/2020 to 11/2022 | 540 x30=16200 | 16200 |
| 5. | Smt. Nirmala J. Singh, Nursing Sister | 07.2021 to 11.2022 | 540 x17=9180 | 9180 |
| 7. | Sh. Chandra Parkash, Nursing Officer | 11.2022 | 540 x01=540 | 540 |
| 8. | Sh. Naveen Kumar Sodlya, Nursing Officer | 01.07.2020 to 10.09.2021 | 540 x14=7560 | 7560 |
| 9. | Sh. Aneesh Kumar, Nursing officer | 06.2020 to 06.2022 | 540 x25=13500 | 13500 |
| 10. | Sh. Babulal Verma, Nursing Officer | 06.2020 to 06.2022 | 540 x25=13500 | 13500 |
| 11. | Sh. Khaman Singh Yadav, Nursing Officer | 10.2020 to 13.09.2021 | 540 x11=5940 | 5940 |
| 12. | Sh. Lal Than Mawii, Nursing officer | 04.2020 to 06.2022 | 540 x27=14580 | 14580 |

| | | | | |
|--------------|--|--------------------------|---------------|-------------------|
| 13. | Sh. Mahesh Kumar Patel, Nursing officer | 06.2020 to 07.2021 | 540 x14=7560 | 7560 |
| 14. | Smt. Mamta, Nursing officer | 04.2020 to 06.2022 | 540 x27=14580 | 14580 |
| 15. | Smt. Pinky Yadav, Nursing officer | 04.2020 to 08.2021 | 540 x17=9180 | 9180 |
| 16. | Smt. Santosh Kumari, Nursing officer | 04.2020 to 06.2022 | 540x27=14580 | 14580 |
| 17. | Sh. Suresh Sharma, Nursing officer | 09.2019 to 06.2022 | 540 x34=18360 | 18360 |
| 18. | Sh. Vishnu Kumar Kaushik, Nursing officer | 07.2020 to 08.2021 | 540 x14=7560 | 7560 |
| 19. | Sh. Vagaywalkya Chaudhary, Nursing officer | 07.2020 to 08.2021 | 540 x14=7560 | 7560 |
| 20. | Sh. Yogendra Kumar Sharma, Nursing officer | 01.07.2020 to 30.06.2022 | 540 x24=12960 | 12960 |
| Total | | | | 1,87,920/- |

It is advice that OT allowance should not been given as a part of salary whereas separate sanction order should be issued by administration branch on the basis of performance of duty in the prescribed area.

The above overpayment of **Rs.1,87,920/-** of OT allowance may be got recovered from the above officer due verification of facts and figures under intimation to audit. Other similar type of cases may also be got reviewed at DDO/HOO level.

(A)

PARA-03:- Recovery of Rs. 9093/- on account of Child Care Leave.

Audit Memo. No. 09

Date: 18.11.2022

As per amendment made in CCS (Leave) rules 1972 vide notification dated 11.12.2018, have come into force w.e.f. 14.12.2018, 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.

During the test check of Service books and pay bill Registers, it came to notice that the following officer have availed CCL more than 365 days and 100% salary was granted to them for the entire period which is resulted in overpayment of Rs 9093/- observed as detailed below:-

| S. No. | Name | Period of leave (more than 365 days) | Bill no. & date | Gross monthly salary (B.P + D.A) | Amount paid during leave period (100%) | Amount due (80% of salary of leave period) | Difference/amount to be recovered (Rs.) |
|--------|------------------------|--------------------------------------|-----------------|----------------------------------|--|--|---|
| 1. | Mamta, Nursing officer | 05.02.2021 to 20.02.2021 (16 days) | Feb. 2021 | 79560 | 79560*16/28 =45463 | 80% of 45463 =36370 | 45463-36370=9093 |

The above observation has been made on the basis of CCL account available in service books in R/o Smt. Mamta, Nursing Officer provided to audit. The overpayment amounting to **Rs. 9093/-** may be recovered from the concerned officer after due verification of facts and figure under intimation to audit other similar cases may also be reviewed accordingly.



(b)

PARA-04:- Over payment of TA, Nursing Allowance & Dress Allowance – Recovery of Rs. 96,624/-.

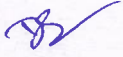

**Audit Memo. No. 06
Date: 14.11.2022**

As per Govt. of India, M/o Finance, Deptt. Of Expenditure No. 21(1)/97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that nursing allowance will be admissible to nursing personal during absence upto 60 days. Beyond 60 days leave/absence the Nursing Allowance will not be admissible.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance, Dress Allowance & Nursing allowance (beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below:

| S. No. | Name of Designation of the official/officer | Period of leave | Month | Allowance paid by the Hospital | | | Amount to be recovered (in Rs.) |
|--------------|---|--|-----------|--------------------------------|--------------|--------------|---------------------------------|
| | | | | Tpt. Allow. | Nur. Allow. | Dress Allow. | |
| 1. | Smt. Sujata R Pillai, Nursing officer | 18.08.2021 to 06.01.2022, 07.01.2022 to 03.02.2022, 04.02.2022 to 11.03.2022 | Sep. 2021 | 9432 | - | 1800 | 11232 |
| | | | Oct. 2021 | 9432 | - | 1800 | 11232 |
| | | | Nov. 2021 | 9432 | 7200 | 1800 | 18432 |
| | | | Dec. 2021 | 9432 | 7200 | 1800 | 18432 |
| | | | Jan. 2022 | 9648 | 7200 | 1800 | 18648 |
| | | | Feb. 2022 | 9648 | 7200 | 1800 | 18648 |
| Total | | | | 57024 | 28800 | 10800 | 96624 |

The above overpayment of Rs. 96,624/- of transport allowance may be got recovered from the above officer due verification of facts and figures under intimation to audit. Other similar type of cases may also be got reviewed at DDO/HOO level.

PARA-05:- Unauthorized expenditure of Rs. 16,49,394/-.

Audit Memo. No. 16

Date: 25.11.2022

As per Circular and notification issued by the Finance Department vide Order No. 20/08/2019/AC/USFA/2575-26-74/dt. 07.08.2019, Govt. of NCT of Delhi, full powers is given to Medical Superintendent , HOD for administrative approval and Expenditure Sanction for engagement of security services. FD's approval is required at the first time with reference to the number of persons to be engaged on outsourced basis as per the sanctioned strength/AR approved norms and increase of manpower's, but FD,s approval is not required for further engagement of same number of persons in subsequent years of the contract.

During the scrutiny of records/file, The work of providing of security services in JPCH hospital was awarded to M/s Omax Services Private limited for the period 01.02.2021 to 02.02.2022 which was extended up to 31.10.2022 through GeM order no. GEMC-511687741401900 dated 22.01.2021 for 58 Male Security Guard, 07 Female security guard and 01 Security Supervisor vide this office letter no. F.11(35)/H&FW/JPCH/SECURITY/2020/630 dated 25.01.2021. Further, on scrutiny of payment of bills from March 2021, it has been observed that the payment was made to the said firm for 06 No. of excess security guards which were deployed for polyclinic, Gautampuri without having any clause of deviation of deployment of security manpower during the contract period which is irregular. However, no clause in the bid document was found for increase of manpower during the period of contract.

The details of excess payment of 06 no. of security guards is as follows-

| S.N o. | Name of firms | Sanction order no. and date | Month | Manpower as per GEM Order | Payment made to manpower | Payment made to addl. manpower | Excess payment made for additional Manpower inclusive GST (In Rs.) |
|--------|-----------------------------------|-----------------------------|-------------|---------------------------|--------------------------|--------------------------------|--|
| 1 | M/s Omax Services Private Limited | 201 dated 07.04.21 | March 2021 | 66 | 71 | 05 | 103992 |
| 2 | | 296 dated 06.05.21 | April 2021 | 66 | 72 | 6 | 128210 |
| 3 | | 378 dated 03.06.21 | May 2021 | 66 | 72 | 6 | 128210 |
| 4 | | 443 dated 12.07.21 | June 2021 | 66 | 72 | 6 | 128210 |
| 5 | | 499 datd 05.08.21 | July 2021 | 66 | 72 | 6 | 128210 |
| 6 | | 558 dated 07.09.21 | August 2021 | 66 | 72 | 6 | 128210 |
| 7 | | 620 dated 06.10.21 | Sept. 2021 | 66 | 72 | 6 | 128210 |
| 8 | | 694 dated 18.11.21 | Oct. 2021 | 66 | 72 | 6 | 129357 |
| 9 | | 742 dated 15.12.21 | Nov. 2021 | 66 | 72 | 6 | 129357 |

| | | | | | | | |
|----|--|-----------------------|------------|----|----|--------------|----------------|
| 10 | | 12 dated 06.01.22 | Dec. 2021 | 66 | 72 | 6 | 129357 |
| 11 | | 67 dated 07.02.22 | Jan. 2022 | 66 | 72 | 6 | 129357 |
| 12 | | 107 dated 04.03.22 | Feb. 2022 | 66 | 72 | 6 | 129357 |
| 13 | | 184 dated 08.04.22 | March 2022 | 66 | 72 | 6 | 129357 |
| | | | | | | Total | 1649394 |

The hospital may take necessary immediate steps to regularize the above said payments under intimation to audit.



13

PARA-06:- Short deduction of License Fees and Water Charges–Recovery of Rs. 29,270/-.

Audit Memo. No. 04

Date: 11.11.2022

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2017 vide Order No. F.4 (1)/Misc/PWD&H/A-II/2004/2749-65 dated 10.03.2014 and further revised w.e.f. 01.07.2020 vide Order No. F.4(1)/Misc./PWD&H/A-II-2004/Pt. File/8494-8588 dated 08.10.2020 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi. The rate of L/Fee of the govt. accommodation of Directorate of Estate, GOI, were also revised wef 01.07.2020 vide Order No. 18011/2/2015-Pol.III dated 29.06.2020.



During the scrutiny of pay bill and PBR it has been noticed that Smt. Vidya George, Nursing Officer has joined in this hospital in the month of December 2017 and residing in Govt. Accommodation in CNBC. No deduction of license fees and water charges has been made from December 2017 to June 2022 from her salary as per details given below:

| S. No. | Name of Officer/Designation | Type | Period | Month | Amount of license fee to be deducted per month | Amount of water charges to be deducted per month | Already deducted as per PBR | Amount to be recovered | Total amount to be recovered |
|--------------------------|-------------------------------------|------|--------------------------|-------|--|--|-----------------------------|------------------------|------------------------------|
| 1. | Smt. Vidya George, Nursing officer. | II | 01.12.2017 to 30.06.2020 | 31 | 310 | 196 | Nil | @ 506/- for 31 months | 15686 |
| | | | 01.07.2020 to 30.06.2022 | 24 | 370 | 196 | Nil | @ 566/- for 24 months | 13584 |
| Total (In Rupees) | | | | | | | | | 29270 |

The amount of Rs. 29,270/- on account of license fees and water charges may be recovered from her salary under intimation to audit.

The facts and figures mentioned above may please be confirmed and the recoveries may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the audit. Reasons for above discrepancies may be elucidated to Audit.

PARA-07:- Overpayment of LTC claim amounting to Rs. 24,000/-.

Audit Memo. No. 05

Date: 11.11.2022

As per LTC Rules, the family means

- (i) the govt. servant's wife or husband and tow surviving unmarried children wholly dependent upon the govt. servant.
- (ii) Married daughters divorced, abandoned or separated from husband.
- (iii) Parents
- (iv) Unmarried minor brother as well as unmarried divorced, abandoned separately from their husband or widowed sisters residing with and wholly dependent on the Govt. Servant provided their parents are not alive or are themselves wholly dependent on the govt. service.

1. **Smt. Nirmala Devi, Nursing Officer:-** Special cash package in lieu of LTC for the block year 2018 -21 has been taken for self, Husband, Daughter, Son, mother-in-law and father-in-law amounting to Rs. 36,000/- (6000X6). LTC is not allowed for In-laws. Hence, Rs. 12000/- is not admissible. **Recovery of Rs. 12000/-** may be made and shown to audit.
2. **Smt. Jyoti Chauha, Nursing Officer:-** Special cash package in lieu of LTC for the block year 2018 -21 has been taken for self, Daughter, Son, mother-in-law and father-in-law amounting to Rs. 30,000/- (6000X5). LTC is not allowed for In-laws. Hence, Rs. 12000/- is not admissible. **Recovery of Rs. 12000/-** may be made and shown to audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.

PARA-08:- Accumulation of unserviceable items amounting to Rs. 45,66,250/-.

Audit Memo. No. 11

Date: 22.11.2022

As per Rule 2017 of GFR 2017 if (i) An item may be declared surplus or obsolete or unserviceable if of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form GFR-10. (iv) In case a time becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

During the audit of Jag Parvesh Chandra Hospital for the year 2020-21 to 2021-22, it was noticed that the unserviceable items were lying in various departments of the Jag Pravesh Chandra Hospital amounting to Rs. **45,66, 250/-** (Annexure attached).

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the Jag Pravesh Chandra Hospital then hospital authorities are requested to condemn these items as per the prescribed procedure at the earliest. It is requested to the hospital authority to take necessary actions in light of GFR under intimation to audit.

The above facts and figures may be confirmed and comments, if any, may be furnished to audit along with the supporting documents.

PARA-09:- Non adjustment of AC bill for the period 2012-13 to 2018-19 for Rs. 8,01,333 /-.

Audit Memo. No. 07
Date: 15.11.2022

Under Rule 162(1), advances may be made either direct to the parties concerned and on final receipt (stamped when necessary) or may be draw by department officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR-30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information given by DDO JPCH, the advances of Rs. 8,01,333/- was drawn by the hospital authorities in the year 2012-13 to 2018-19 as per details given below:

| S. No. | Bill No. | Date | Nature of advances | Amount |
|--------|----------|------------|--------------------------------------|---------------|
| 1 | ACB-595 | 08.01.2013 | National informatics Centre Services | 412396 |
| 2 | ACB-325 | 16.09.2013 | Dr. Manish Kapoor | 7603 |
| 3 | - | 2014-15 | Not mentioned | 22300 |
| 4 | - | 2015-16 | Not mentioned | 93634 |
| 5 | - | 2016-17 | Not mentioned | 230000 |
| 6 | ACB-71 | 20.04.2018 | Quality Council of India | 35400 |
| Total | | | | 801333 |

The above AC bill has not been settled so far and the amount is standing as outstanding advance. The outstanding advance should be settled immediately after utilization of fund. This para has already been raised by previous audit year 2019-20 and taken as a fresh. The AC Bill register is not maintained by the hospital. The same may be maintained and shown to next audit.

This para has also been raised in the audit report 2018-19 (Para no. 07) & 2019-20 (Para no. 10) but still no remedial action has been taken by the department.

Reason for non-adjustment of AC Bill may be elucidated to audit.

The HOD may review the position and arrange to get the Advances Bills adjusted without any further delay under intimation to audit.





PARA-10:- Hospital Running without Radiologist.

9

Audit Memo. No. 12

Date: 24.11.2022

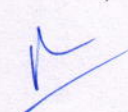
Jag Pravesh Chadra Hospital, Shastri Park, Delhi-1100053 is a 200 Bedded Secondary Care General Hospital. It aims to provide Out-door & In-door services free of cost on the minimum assured services set by Indian Public Health Standards, Govt. of Delhi. The main function of the hospital is providing General OPD and Medical Care, specialized services such as Medicine, Surgery, ENT, Pediatrics, Orthopedics, Gynea., Dental and Skin etc. along with Casualty cases. Approx. 1995 number of OPD and 53 number of IPD patients comes every day during last two year (2020-21 and 2021-22) in the hospital. As per information provided by the department, during the period Jan. 2020 to March 2022, no ultrasound was done in the hospital and 1165 no. of Ultrasound cases referred to DAK Scheme.

As per the information provided by department there is one portable Ultrasound machine installed in Hospital during the year 2020-22. The sanctioned posts of Specialist Radiologist are lying vacant since 01.09.2016 to till date.

Thus, due to vacant post of Senior Residents, the Ultrasound machines are lying unused in the hospital which is hampering the patients care day by day and the patients of North-East District of Delhi are suffering. Necessary steps may be taken by the hospital authority to fill up the above post in the interest of the patient care under intimation to audit.

The above facts and figures may be confirmed and comments, if any, may be furnished to audit along with the supporting documents.





④

PARA-11:- Non-maintenance of Log Book of the equipment installed in the hospital.

Audit Memo. No. 13
Date: 24.11.2022

Test check of records of Jag Pravesh Chandra Hospital it has been observed that in most of the cases, the log book for repair and maintenance of the machines in the hospital such as Ultrasound Machine, ECG machine and X-Ray machine have not been maintained in the hospital. Whereas, the log books are being maintained for the important information like date of breakdown, date of complaint to the firm, date of repair etc. are not maintained properly. The hospital should maintain the log books of all the equipments containing all the above vital information. As breakdown/out of order of machine/equipments effect the patient care, the log book should be periodically checked by the incharge of the department where the equipment has installed to ensure timely action taken for keeping the out of order equipments in serviceable condition. In the absence of Log books it is very difficult to ascertain the no. of equipments/machines installed in the various departments, details of functional/non-functional etc. in the hospital.

Hospital authority may take necessary steps to maintain the log books of equipment/machines installed in the various departments of the Hospital under intimation to audit.

This para has also been raised in the audit report 2018-19 (Para no. 08) but still no remedial action has been taken by the department.

The above facts and figures may be confirmed and comments, if any, may be furnished to audit along with the supporting documents.

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PARA-12:- Non-Production/Maintenance Record

9

Audit Memo. No. 17
Date: 28.11.2022

The following record has not been maintained/provided to audit.

1. Children education allowance registers.
2. Information regarding leave taken for more than one month.
3. Advance contingent bill register.
4. Medical reimbursement register
5. GPF/Advance/withdrawn register.
6. Spouse information provided is incomplete.

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INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN 1: Short coming in maintenance of PBR.

Audit Memo. No.01

Dated: 10.11.2022

During the test check of the PBRs maintained by the **Jag Parvesh Chandra Hospital, Shastri Park, Delhi** for the Audit Period 2020-2022, following irregularities have been noticed: -

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBR's on the first page.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay)/Pay Matrix Level, Details of Govt. Accommodation etc. were also not found completely filled.
3. Several cutting/over-writings made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also, information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In all the PBRs for the audit period, it was found that GAR-18 – Abstract Pay bill are not properly maintained.
6. PBR are not signed by DDO.

Needful may be done under intimation to audit.



TAN 2: Shortcomings in Bill Register.

Audit Memo. No. 02

Date: 10.11.2022

On scrutiny of Bill Register for the years 2020-2022, following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Entries were found unsigned by the DDO during the period 2020-2022.
3. Total amount of salary bills is not mentioned every month the bill register such as bill no. 01 to 05, 11 to 19, 121 to 125 etc. The amount of bill which is entered in bill register for payment should be mentioned in the bill register.
4. Several cutting/over-writings made in the Bill Register are not attested by the DDO which is required to be attested by the DDO concerned and use of white fluid is not allowed in the PBR.

Rectification of above irregularities may be done under intimation to audit.



TAN 3: Shortcoming in maintenance of Service Books.

4

Audit Memo. No. 03

Date: 10.11.2022

During the test check of Service books maintained by the **Jag Parvesh Chandra Hospital, Shastri Park, Delhi** the following short comings have been noticed: -

1. The Latest photograph of the individual concerned was not pasted/attested in the first page of service book. The Photograph should be attested by HOS/ competent authority in the Service Book of the officials.

| Sr. No. | Name & Designation |
|---------|---|
| 1. | Sh. Aneesh Kumar Gupta, Staff Nurse |
| 2. | Dr. Amrita Sagar, MO |
| 3. | Sh. Yagaywalkya Chaudhary, Staff Nurse |
| 4. | Sh. Sudhir Kumar Sharma, Superintendant |
| 5. | Smt. Santosh Kumari, Staff Nurse |

2. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.
3. **Annual verification of service:** - Annual verification of service should be completed every year by recording certificate. In the following cases entries of Service verification not recorded in Service Book.

| Sr. No. | Name & Designation | Period |
|---------|--------------------------------------|------------------------------|
| 1. | Sh. Chander Prakash, Staff Nurse | From 17.06.2014 to till date |
| 2. | Sh. Amit Kumar Garg, Staff Nurse | From 09.10.2012 to till date |
| 3. | Sh. Aneesh Kumar Gupta, Staff Nurse | From 01.08.2007 to till date |
| 4. | Dr. Amrita Sagar, MO | From 18.05.2020 to till date |
| 5. | Sh. Basant Purn Parkash, Staff Nurse | From 01.10.2015 to till date |
| 6. | Smt. Ashma, Staff, Staff Nurse | From 17.06.2014 to till date |
| 7. | Sh. Ramji Lal Kumawat, Staff Nurse | From 01.01.2020 to till date |
| 8. | Smt. Santosh Kumar, Staff Nurse | From 01.01.2020 to till date |

4. Sh. Amit Kumar Garg, Staff Nurse has taken 10 days leave encashment along with LTC block year 2018-21 but 10 days leave has not been deducted from his leave account. The same may be deducted from his leave account.
5. Sh. Sudhir Sharma, Superintendant has taken 10 days leave encashment along with LTC block year 2018-21 but 10 days leave has not been deducted from his leave account. The same may be deducted from his leave account.
6. **Service book to be shown to the official every year:-** 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 duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.

7. Local address is not mentioned in the service book who belongs to other states in the following cases:

| S. No. | Name of the employee | Designation |
|--------|-------------------------|-------------|
| 1. | Sh. Chander Prakash | Staff Nurse |
| 2. | Sh. Amit Kumar Garg | Staff Nurse |
| 3. | Sh. Aneesh Kumar Gupta | Staff Nurse |
| 4. | Sh. Basant Purn Parkash | Staff Nurse |
| 5. | Sh. Ramji Lal Kumawat | Staff Nurse |
| 6. | Smt. Neetu Gora | Staff Nurse |

8. Dr. Amrita Sagar, MO address of the officer is not mentioned in the service book.
9. Latest detail of family is not available in service book in r/o Sh. Yagaywalkya Chaudhary, Staff Nurse.

Aforesaid discrepancies may be rectified after under intimation to audit and similar cases may also be checked and needful may be done accordingly.

TAN 4: Shortcomings in maintenance of Stock Registers.

Audit Memo. No. 14

Date: 24.11.2022

During test check of stock registers maintained for surgical, medicines and general items/stationery items (Consumable/Non Consumable items) by the Jag parvesh Chandra Hospital, Delhi the following irregularities were noticed:-

Surgical Stock Register (Consumable 2020-22)

1. No indexing of items has been found done in the stock register.
2. Page counting certificate has not been recorded on the first page of the register.
3. Cutting/overwriting has been found in the stock register which should be attested by the officer incharge.

General Stock Register

1. The mandatory page count certificate on first page of the Stock register not found recorded in stock register.
2. No proper indexing of items has been found made in the stock register.
3. Non Physical verification of stock registers:- As per rule 213 of GFR 2017, physical verification of all consumable and Non Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

Stock Register (Medicines)

1. No indexing of items has been found done in the stock register.
2. Cutting/overwriting has been found in the stock register which should be attested by the officer incharge.
3. Page counting certificate has not been recorded on the first page of the register.

Reasons for above shortcomings of various stock registers pointed out by the audit may please be elucidated to audit.

TAN 5: Not available of essential drug in the Hospital.

Audit Memo. No. 15

Date: 25.11.2022

During the test check of stock of drugs/injections/cream, it has been found that following drugs remained out of stock for the period mentioned against each medicine.

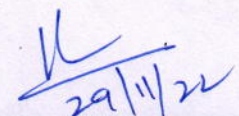
As per drug policy, all essential drugs for health care should be available at all the times in the hospital, further as per instruction CPA the hospital while placing their supply order for the next 4 month should keep buffer stock for three months in hands.

| S. No. | Name of Drug/Medicines | Non-availability |
|--------|--|------------------|
| 1. | Atropine Sulphate 1% Oint. 3 mg. | Not available |
| 2. | Atropine Sulphate eye Oint. | Not available |
| 3. | Budesoride 100 Mcg./dose | Not available |
| 4. | Bupivacaine Hydrochloride 0.50% inj. | Not available |
| 5. | Caffeine Citrate 20 mg/ml syrup. | Not available |
| 6. | Caffeine Citrate 20 mg/ml Inj. | Not available |
| 7. | Tab. Calcium Carbonate tablet 500 mg. | Not available |
| 8. | Tab. Dicyclomine 10 mg tablet | Not available |
| 9. | Glyceryl Trinitrate 5 mg/ml inj. | Not available |
| 10. | Anti RH (D) Immunoglobulin 300 mg | Not available |
| 11. | Inj. Hyaluronidase 1500 units/ml | Not available |
| 12. | Homatopine Hydrobromide 2% eye drop | Not available |
| 13. | Prednisolone acetate 10 mg/ml eye drop | Not available |
| 14. | Sodium chloride 6% eye oint. | Not available |

Non availability of essential drug/medicines for such a long period or insufficient stock of the essential drug is irregular and life threatening issue which is irregular and lapse on the part of hospital administration.

The HOD/MS, may elucidate the reasons for above shortcomings after review of the position on the basis of facts and figures.


AAO 25/11/22


29/11/22
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI