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

Sub:- IAR in respect of Acharaya Shree Bhikshu Government Hospital, Moti Nagar, Delhi for the period 2020-22.

INTRODUCTION:-

The I.A.R. on the accounts of **Acharaya Shree Bhikshu Government Hospital, Moti Nagar, Delhi** for the period 2020-22 was conducted by field Audit Party No. 30, comprising of Sh. Sanjeev Kumar Kakria, Sr.A.O./IAO and Sh.Jai Bhagwan, Sr. Asst.. The audit was conducted from 18/01/2023 to 14.02.2023(15 working days).

AIMS AND OBJECTIVES

Acharaya Shree Bhikshu Government Hospital, Moti Nagar, Delhi is a 150 bedded hospital being run under GNCT of Delhi providing services in peripheral parts of West Delhi. The main objective of the hospital is to provide medical facilities to weaker section of society in and around the resettlement colonies. The hospital is headed by Medical Superintendent who is assisted by one Dy. Medical Superintendent. Besides a team of doctors comprising of Specialists Senior & Junior Resident Doctors, Nursing Staff, Para-Medical staff assists in the functioning of the hospital. The hospital provides medical facilities in various fields like Medicine, Surgery, Pediatrics, Gynae, Eye, ENT, Orthopedics, Dental & Skin. Besides allopathic, OPD services in Homeopathy & Ayurvedic system of medicines are also available in the hospital. Emergency services alongwith ECG, X-Ray and pathological tests are being run round the clock to ensure quality health care services in patient friendly atmosphere to all members of the society. This vision is accomplished by providing conducive atmosphere, ensuring quality service activities, maintaining it and improving it with regular patient's feedback analysis.

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HOD/H.O.O./D.D.O's / CASHIERS

The following officers have served as HOD during 2020-21 to 2021-22.

S. No	Name of the officer	Designation	Period
1.	Prof.(Dr.) B.L. Chaudhary	Professor	25/02/2020 to 10/03/2021
2.	Dr. A.K.Mehta	Medical Superintendent	11.03.2021 to 31/03/2022

The following officers have served as HOO during 2020-21 to 2021-22.

S. No	Name of the officer	Designation	Period
1.	Dr. Diwaker	SAG	01/04/2020 to 31/03/2022

The following officers have served as DDO during 2020-21 to 2021-22.

S.No.	Name of the officer	Designation	Period
1.	Ms. Shivani Mehta	AAO	2020-22

The following officers have served as Cashier during 2020-21 to 2021-22.

S.No	Name of the officer	Designation	Period
1.	Sh. Harish Kumar	Cashier	2020-22

Budget Allocation and Expenditure for the year 2020-21 to 2021-22. (Rs. In Crore)

YEAR	BUDGET ALLOTMENT		ACTUAL EXPENDITURE	
	CAPITAL	REVENUE	CAPITAL	REVENUE
2020-2021	2.00	61.00	0.28	51.96
2021-2022	2.00	65.95	1.96	58.18

Statutory Audit:-

Statutory Audit of DDU Hospital, Hari Nagar Delhi has been conducted by AG (Audit) Delhi upto 2020-21.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	124	111	13
2.	Group B	10	08	02
3.	Group C	273	242	31
	Total	407	361	46

Maintenance of Records:-

The maintenance of records of DDU Hospital, Hari Nagar Delhi for the period 2020-21 to 2021-22 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 15 audit para's. The HOO has made the compliance.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1.	2008-2010	01	-	-	01(2)
2.	2011-2012	02	-	-	02(2,6)
3.	2012-2015	02	01	07	01 (10)
4.	2015-2017	02 01	-	-	02(02 & 04) Para No.04 not found in old report.
5.	2017-2018	03	01	01	02(6,7)
6.	2018-2019	02	-	-	02(4 & 6)
7.	2019-2020	03	02	03 & 04	01 (5)
	TOTAL	15	04		10

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DETAILS OF OLD RECOVERY-

S.No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1.	2012-2015	1996	1996	NIL
2.	2015-2017	247601	NIL	247601
	Total	249597	1996	247601

Current Audit Report (2020- 22)

During the course of current audit, 16 observation memo's and 26 record memo highlighting various irregularities/short recovery to the tune of **Rs.1,98,527/-** were issued out of which **Rs.1269/-** have been recovered and remaining recovery of **Rs.1,97,258/-** has been incorporated in current audit report. The audit memos have been converted into **09 Paras & 3 TANs** which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2020-22)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
04	1269	1269	NIL	Settled - 95-96
13	90	Nil	90	PARA -03
14	130868	Nil-	130868	PARA -01
16	66300	Nil	66300	PARA -02
TOTAL	198527	1269	197258	

The internal audit report has been prepared on the basis of information furnished and made available by Acharaya Shree Bhikshu Government Hospital, Moti Nagar, Delhi for the period 2020-21 to 2021-22. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


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PART- I
OLD REPORT

Attached

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Ref. Memo No.17
Dated: 06.5.2010

Para No. 04

Para No. 04

Para No. 04

04

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Para No. 01

Sub: Reg. procurement of non CPA items.

Central Procurement Authority (CPA) for drugs and medical stores under the State Drug Authority was set up in 1994 later transferred to DHS with the objective of procuring high quality drugs & medical store at competitive rates for hospitals and as such procurement is to be made on the basis of rate contract finalized by the CPA. Details of expenditure made by the hospital during 2008-10 under the head Material & Supply are as under:-

Year	2008-09	2009-10
Expdr. made under M & S	4,49,99,914	5,45,61,299
Expdr. incurred for Non CPA items	74,07,011 (16.3%)	1,81,13,859 (33%)

Out of above, 16.3% of expenditure during 2008-09 and 33% in 2009-10 were incurred on items that are regularly required in all hospitals and therefore generally available on CPA rate contract. These items includes B Complex, Amoxycillin, Brufen, cotton roll, garbage bags, surgical gloves, blades, surgical/dental/X Ray/Lab. Consumables, polybags, glucometer strips, etc. As per records provided to the audit no certificate or confirmation found obtained from the CPA on the non availability of these drugs & medical store. Thus the reply of hospital that majority of items which are being used and procured as per details given in annexure are not available on the CPA rate contract is not tenable. These items were found procured on the rate contract of other hospitals. As far as the items procured on the rate contract of other hospitals are concerned, the audit could not verify the authenticity of rates in the absence of records on codal formalities followed by these hospitals. The procurement needs of this hospital may therefore be properly planned and consolidated after assessing the requirements and the materials may be procured through the CPA in order to take advantage of bulk purchase.

Besides above, expenditure of Rs.37.45 lakhs during 2008-09 and Rs.26.38 lakhs in the year 2009-10 found incurred for procurement of Machineries & Equipments under the rate contract of other hospitals. Though some of the equipments cost less than 5 lakhs the same are procured on the rate contract of other hospitals instead of following codal formalities required under the GFR. Since the Medical Superintendent has been declared HOD vide order dt.23.2.07 and delegated with financial powers for making expenditure, the Hospital may either make procurements through Equipment Procurement Cell set up in the DHS or follow the rules & fundamental principles applicable under GFR for procurement instead of following the rate contracts of other hospitals. Details of expenditure incurred under Supply & Material for non-CPA/EPC items are given in the Annexure 'B' for perusal.

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ANNEXURE - B

EXP. ON NON-CPA ITEMS UNDER MATERIAL & SUPPLY
 2009-10

Bill No. & date	AMOUNT	Particulars	Procured through
966 dt. 8-2-10	202800	US cleaner	Tenders of
969 dt. 8-2-10	32,240	Deep Suction Lotion	Dr Hegdewar Hosp.
971 dt. 8-2-10	39,471	Polyglycolic acid	Other Hosp.
972 dt. 8-2-10	1585148	Amoxicillin	-
973 dt. 8-2-10	1785448	Deep Syringe etc	-
987 dt. 9-2-10	82593	Stomatolyser	-
988 dt. 9-2-10	91728	PC file & Paper	-
989 dt. 9-2-10	10125	Stomach	-
990 dt. 10-2-10	6690	Ref membrane shell	-
83 dt. 6-5-09	40040	Accuchek Clinometer	-
82 dt. 6-5-09	26000	Apædheria Machine	-
85 dt. 6-5-09	206386	Lab consumable	-
87 dt. 6-5-09	209560	Spinal Wrench	-
06 dt. 12-5-09	443040	Knee replacement	SVBP Hosp.
48 dt. 1-5-09	255528	Polyester Fibres	QB-Pant Hosp.
49 dt. 1-5-09	356855	Polythene Bags	GBS Hosp.
51 dt. 1-5-09	443289	Stomatolyser	Other Hosp.
237 dt. 29-6-09	3130872	Antioxotin, Cyclopene, Nimble	-
166 dt. 1-6-09	1085864	POP Splint-Roll	-
210 dt. 16-6-09	25646	Proctolysal Enema	-
205 dt. 24-6-09	451360	Desinfertant	-
238 dt. 29-6-09	300610	Skin blades, Synthetic Cast	SGM Hosp.
239 dt. 29-6-09	67500	Antiseptic Soap	-
240 dt. 29-6-09	620412	Rothomax sealer, Siloxane	-
241 dt. 29-6-09	928200	Syphilis (ARI)	-
731 dt. 20-11-09	193877	vicryl	GTB Hosp.
1172 dt. 27-3-10	169972	Synthesia	LN Hosp.
1166 dt. 26-3-10	274150	Hypodermic syringe	Other Hosp.
465 dt. 26-3-10	245700	Knee replacement	-
1159 dt. 26-3-10	357210	Clips for Clinometer	MB Hosp.
1187 dt. 31-3-10	307650	OT Towel	Other Hosp.
1146 dt. 23-3-10	1347675	Amoxicillin	SVBP Hosp.
42 dt. 28-4-09	1710273	Caps, Amoxicillin	Other Hosp.
1167 dt. 26-3-10	56716	Coverslips etc	-
1145 dt. 23-3-10	294525	Ibuprofen etc	LN Hosp.
742 dt. 25-11-09	36733	Formaline, Bithisabin	Other Hosp.
734 dt. 20-11-09	71413	Coverslips	-
			Not Tender.

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EXPDR. ON NON-CPA ITEMS UNDER MATERIAL & SUPPLY
2008-09

Bill No. & Date	AMOUNT	Particulars	TENDER/QUOT. PR. NO.
828 dt 20-2-09	771626	X-Ray films etc	S.S. HOSPITAL
826 dt 20-2-09	87600	Wooden crates	RSJ Tender
824 dt 20-2-09	973650	Complex, Inhaler etc	Central Govt
770 dt 6-2-2009	184368	Medicines	Local purchase
769 dt 6-2-09	7,04,037	-	-
761 dt 2-2-09	43650	Hep replacement	SUB Patel regy
755 dt 2-2-09	960106	Syphilis, Azo kit	Shiv Hoop.
757 dt 2-2-09	147160	Bone Cement	-
750 dt 2-2-09	177986	Laryngog. Mask	-
752 dt	133910	Polypropelene	-
755 dt 20-2-09	282469	Surgical spirit	-
728 dt 12-1-09	17766	Imgeon/dist/hygams	-
881 dt 9-3-09	37908	Cancellous screws	SURP Hoop.
880 dt 9-3-09	948969	Stahel needle	Shiv Hoop.
879 dt 9-3-09	97708	6065 Consumable	-
889 dt 6-3-09	30475	-	-
868 dt 6-3-09	55602	Surgical Consumable	-
867 dt 6-3-09	39624	X-Ray Consumable	-
866 dt 6-3-09	1,11,820	Surgical Consumable	-
865 dt 6-3-09	25813	Dental Consumable	-
861 dt 5-3-09	299135	Lab Consumable	He. Sagar Hoop.
858 dt 5-3-09	167671	Folt solution	200/Ges/SGM Hoop.
854 dt 4-3-09	150000	Knee replacement	SGM Hoop
832 dt 3-3-09	306544	Chromatolysen	Shiv Hoop
195 dt 25/6/08	10,14,174	Surgical Consumable	-
80 dt 25/4/08	459264	Blood Collection vial etc	GSBant Hoop.
79 dt 25/4/08	875576	Acocool, Nail bow etc	MSB Hoop
760 dt 2-2-09	102345	Surgical Consumable	Shiv Hoop.
			RSJ Tender.
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EXPR. ON Machinery & Equipment Purchased
 through Tenders or Other Hosp

2008-09

Bill No & Date	Amount	Particulars	Procured through
758 01-2-2-09	958880	Other non Consumable	SEM Hosp
768 01-2-2-09	46280	Ethylene oxide	Sub Hospital
916 01-18-3-09	733375	Roma Acceptilisation	SEM Hosp
990 01-	35,688	Dental Instruments	Other Hosp
967 01-20-3-09	257097	Decorative Plaster	Sub Hosp
722 01-12-7-09	423259	non consumable	Other Hosp
856 01-5-3-09	594204	view box	SEM Hosp
885 01-5-3-09	57239	Dissecting Forceps	Other Hosp
853 01-5-3-09	179869	Other Consumable	Sub Hosp
583 01-18-11-08	44928	Hb Analyzer	Other Hosp
582 01-18-11-08	53404	Digital Thermometer	-
2009-10			
81 01-6-5-09	369200	Suction Apparatus	DOU Hosp.
107 01-12-5-09	239200	Dental Table Top and table	SEM Hosp
1092 01-11-3-09	46515	Nebulizer	Other Hosp.
690 01-14-1-10	368321	Ring Applicator Apparatus	DOU Hosp
743 01-25-10-09	507520	Paramed Patient Monitor	DOU Hosp
745 01-25-11-09	1107596	Mobile system	Being item costing more than 5 lakh this should have purchased through S.P.

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It is irregular to make purchase on the tendered rate of other hospital except on emergent circumstances with the prior approval of competent authority.

Therefore, it is requested that the hospital may compile/club such similar cases occurred and obtain the ex post facto approval of the competent authority to regula the issue. Henceforth, hospital shall observe the codel formalities of General Financial Rules strictly while procurement of goods and service and in cases of deviation/relaxation, it shall obtain necessary prior approval of the competent authority.

Para no 05
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Audit Memo.No. 11 Dated. 16/08/12

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Para-02

Para 02

Sub- Delay in installation of costly medical equipment

During the scrutiny of record for the audit period, it has been noticed that there is a delay in installation of equipment procured through EPC after its receipt in the hospital. The delay is 185 days as per details given below-

<u>Name of Equipment</u>	<u>Cost of Equipment</u>	<u>Date of opening of LOC</u>	<u>Date of receipt</u>
Anaesthesia Machine	Rs. 16,10,279/-	25-04-2010	30-07-2010

<u>Date of installation</u>	<u>Delay in installation</u>	<u>Penalty imposed</u>
01-02-2011	185 days	NIL

Due to delay in installation of equipment leads to idle investment of lakhs of Rupees of Govt. money and on the other hand, hospital is not deducting a penalty amount from defaulter. Keeping in view of the above observation, audit is of the view that the hospital may review its system of procurement of medical equipment for its immediate delivery and also installation of the same without any undue delay so that the patients are not deprived of the benefits intended from costly machine

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PARA NO. 05

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Audit Memo No. 8 Dt- 14-08-2012

Sub- Non conducting of quality test of medicine/surgical consumable procured on Non-CPA rates & also non sending of batch of surgical consumables to CPA for quality check.

As per the instructions conveyed vide letter dt. 23.03.10 by the CMO (CPA,DHS), it is obligatory on the part of the hospital to send sample of each batch of drug/surgical consumables items procured through CPA rates contract for laboratory testing within seven days of receipt of consignment. For Non-CPA items, the testing has to be done directly by the hospital from NABL approved laboratories.

Settled

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Ram Gopal Verma
Audit Party II

During the test check of record pertaining to the procurement of surgical consumables through CPA rate contract for the year 2010-12. it has been observed that no sample was sent to the CPA for laboratory testing.

Further, it has also been observed that no laboratory testing has been got conducted by the hospital from the NABL for the drugs procured on Non-CPA rate contract.

Reasons for the same may please be intimated to audit.

Para No. 06

PARA NO. 06

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Audit Memo No.- 12 Dt - 21/08/2012

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Para-06
Para-03

SUB- Irregular expenditure of Rs. 12,300/- on account of ultrasound facility.

The Medical supdt. of Delhi Govt. hospitals authorized by Department of H & FW, Govt. of NCT of Delhi for outsourcing the CT scan examination from any CT Scan diagnostic centres empanelled under DGEHS. The outsourcing can be resorted to only in case of non-availability or non-functioning of in-house CT Scan facility. The outsourcing shall be done only in emergency cases.

Despite the availability of Ultrasound Machine, it has been noticed that the hospital is making the payment to National MRI scan centre for Ultra sound also without the approval of competent authority. Whereas credit facility is allowed for CT Scan only. Detail of such cases are given below-

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S. No.	Name of Patient	Date	Investigation	Amount
1.	Ms Pinki	25.04.11	Ultra sound	1000
2.	Mrs. Sushila	01.09.11	U/S whole Abdomen	300
3.	Sh. Parminder	01.09.11	U/S whole Abdomen	300
4.	Mrs. Shekuntala	02.09.11	U/S whole Abdomen	300
5.	Mrs Ambi Devi	03.09.11	U/S whole Abdomen	300
8.	Baby Monika	03.09.11	U/S Chest	800
7.	Mr. Amod	06.09.11	U/S whole Abdomen	300
8.	Mr. Naved	08.09.11	U/S whole Abdomen	300
9.	Mrs. Pooja	08.09.11	U/S whole Abdomen	300
10.	Mrs. Mushrat Parveen	13.09.11	U/S whole Abdomen	300
11.	Mrs. Chandra Devi	13.09.11	U/S whole Abdomen	300
12.	Mr. Kamrul	14.09.11	U/S whole Abdomen	300
13.	Mr. Braham Parkash	20.09.11	U/S whole Abdomen	300
14.	Mst. Shahid	03.08.11	U/S whole Abdomen	300
15.	Mrs. Daruda Khatun	04.08.11	U/S whole Abdomen	300
16.	Mr. Bharat	04.08.11	U/S whole Abdomen	300
17.	Mr. Sanjay	04.08.11	U/S whole Abdomen	300
18.	Mr. Parkash	06.08.11	U/S whole Abdomen	300
19.	Mrs. Subeda Khatun	08.08.11	U/S whole Abdomen	300
20.	Mrs. Laxmi	11.08.11	U/S whole Abdomen	300
21.	Mr. Saddam	11.08.11	U/S whole Abdomen	300
22.	Ms. Manisha	20.08.11	U/S whole Abdomen	300
23.	Mr. Rajesh	21.08.11	U/S whole Abdomen	300
24.	Ms. sushila	23.08.11	U/S whole Abdomen	300
25.	Ms. Ritu	26.08.11	U/S whole Abdomen	300
26.	Ms. pooja	27.08.11	U/S whole Abdomen	300
27.	Mr. Achhay lal Gupta	27.08.11	U/S whole Abdomen	300
28.	Mr. harinder	27.08.11	U/S whole Abdomen	300
29.	Mr. Vicky	08.07.11	U/S whole Abdomen	300
30.	Mst. Jishan	08.07.11	U/S whole Abdomen	300
31.	Mr. Jaswant Kaur	16.07.11	U/S whole Abdomen	300
32.	Mr. Surender	20.07.11	U/S whole Abdomen	300
33.	Mrs. Rani	3.10.11	U/S whole Abdomen	300
34.	Mrs. Sudha	Dec'11	U/S whole Abdomen	300
35.	Mrs. Sukhraj	Dec'11	U/S whole Abdomen	300
36.	Baby Shweta	Dec'11	U/S whole Abdomen	300
37.	Mr. Vipin	Jan'12	U/S whole Abdomen	300
			TOTAL	12,300-

The audit is of the view that an ex-post facto sanction may please be obtained from the competent authority to regularize the expenditure incurred under intimation to audit.

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From Special Reserve
Audit Party

13.	472	October, 2013	32,500/-
14.	685	January, 2015	10,500/-
TOTAL			5,22,379

As per information furnished by the hospital, an amount of Rs. 10,500/- drawn as advance in January, 2015 has been adjusted. Hospital authorities are advised to initiate necessary steps to settle outstanding advances as detailed above and efforts be made for adjustment of outstanding AC advances at the earliest under intimation to Audit.

~~Para 15~~ **Release of payment to suppliers without fulfilling statutory obligations**

(Ref. Audit Memo No. 41 dated 30.06.2015)

Para No 11

On scrutiny of files relating to Housekeeping services, Securities services, engagement of Nursing Orderly (N.O.) through outsource agency it has been observed that payment has been released to the parties on many occasions without fulfilling statutory obligations on part of the parties. It is the duty of the government being principal employer to ensure that all statutory obligations such as deposit of ESI/PF contributions of the employees and submit individual-wise/person-wise details of submission of deposit to the department. Sometimes, parties combined challans of deposit without mentioned the details of individual employees, which is improper. It has also been observed that at a later stage, month-wise and individual-wise challans of the subsequent months were furnished to the department and no pains was taken to obtain the previous months challans for which payment had already been made.

It is therefore, impressed upon that no payment to any party be released unless the statutory obligations as incorporated in the tender fully complied with.

Para No 12

~~Para 17~~ **Hiring of Vehicle without concurrence of Finance Department.**

(Ref. Audit Memo No. 42 dated 30.06.2015)

Para-09

On scrutiny of file relating to Hiring of Staff Cars, it has been observed that prior approval for the number of vehicles to be hired has not been obtained from the Finance Department at the beginning of financial year. As per O.M. no. 12/5/2011-AC/USFA/89-99 dated 30.12.2011, issued by Finance (Accounts) Department, expenditure in respect of hiring of vehicle can be incurred subject to the condition that prior approval for the number of vehicle to be hired should be obtained from Finance Department at the beginning of financial year. Whereas, this hospital has been hiring vehicle since January 2011 and it has been hired on month to month basis up till now

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Any proposal for hiring of vehicle was never moved to the Finance Department for seeking concurrence.

Hospital may seek ex-post facto sanction for hiring of vehicle as per conditions laid down in the aforesaid O.M. under intimation to audit.

Sudhir Singh Verma
(SUDHIR SINGH VERMA)
INSPECTING AUDIT OFFICER

Sup

TEST AUDIT NOTE

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TAN 1 Shortcomings in maintenance of Log book of the equipments installed in the hospital

(Ref. Audit Memo No.34 dated: 29.06.2015) (351/c)

- 1. Vital information is not given in log book :** It has been observed that log books for the repairs and maintenance of the equipments installed in the hospital have not been maintained properly. Wherever, the log books were prepared, it did not contain vital information like Model of equipment, date of purchase, the date of breakdown, the date of complaint to the firm, date of repair, cost of repair, date of removal of defects etc. As breakdown/out of order of machines/equipments affects the patient care, the log books should be periodically checked by the Head of Department so as to ensure timely action for keeping the out of order equipments in serviceable condition.
- 2. Inability to enforce penalty clause:** In all AMC agreements awarded by the hospital, there is a provision that the complaint should be attended within 24 hours. The period unattended complaints beyond 24 hours will also be added to AMC period in addition to penalty and contractor would also provide free service for the additional period. In case the equipment is not functional more than two days after the receipt of information given to the firm by the firm to the hospital the penalty @1% per week or part of week will imposed on the firm i.e. @1% of the total amount of AMC. It has been observed that date of break down, date of information to the firm and date of getting the equipment repaired was not mentioned in any of the log books. In absence, it would not be possible to ascertain the amount of penalty, if any. It is advised that date and time of information to the firm and date and time of repair by the party invariably be given in the log book.

TAN 2 Excess deployment of Drivers

(Ref. Audit Memo No. 38 dated 30.06.2015) 368/c

In response to audit memo no. 3 dated 04.06.2015, hospital has furnished details of latest vacancy position. On scrutiny, it has been observed that there are 5 sanctioned posts of drivers and all 5 posts are filled/up. It is also informed that there is one functional vehicle i.e. one Ambulance. This is the only running vehicle in the hospital and against which five drivers are posted. In this connection, duties performed by each of the drivers please be informed. Possibilities may be explored to transfer excess/surplus drivers to other hospitals

one of the driver transferred to medical vehicle and no. of: 28213-4
subject will date of: 13/17

Satisfied in reply
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TAN 2

TAN 4 Shortcomings in the maintenance of Log Book of Ambulance

(Ref. Audit Memo No. 37 dated 30.06.2015) 366/c

There is only one ambulance (No. DLCA -2499) in the hospital, which is in the running condition. During the test check of log book, following shortcomings have been noticed:

- (i) Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Book.
- (ii) Average of the vehicle covered per kilometre was not worked out in the log book in r/o Ambulance. In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometre average fixed for a particular vehicle.

TAN 3

TAN 5

Corrective action may be taken to remove the above note deficiencies under intimation to audit.

Shortcomings in the maintenance of Library record

(Ref. Audit Memo No. 36 dated 30.06.2015) 444/c

During the course of Audit of the Acharya Shree Bhikshu Hospital, Moti Nagar, New Delhi for the audit period 2012-15 in respect of record relating to Library Books, the following discrepancies were noticed:

1. **Non maintenance of Accession Register:** Accession Register is maintained to record details of all library books giving name of the title, author, publication, cost of book etc. It also gives figure of number of books kept in the Library. It has been observed that no accession register has been maintained. It is advised that accession register complete in all respect be maintained.
2. **Non conducting of physical verification of Library Books:** As per Rule 194 of GFR 2005, physical verification of Library Books should be done every year in case of libraries having not more than twenty thousand volumes and results be recorded in the Accession Register. It has been observed that no physical verification of Library Books has ever been carried out. This may please be got done now and compliance be shown to audit for necessary verification.

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HPCA restored
by Hospital as
dropped from pay bill.

As per Government's order Patient Care Allowance is admissible to Group "C" and "D" (Non-Ministerial) employees working in the Hospitals and Dispensaries. It is important to point out that Group B employees working in the Grade Pay of Rs. 4,200/- are not eligible for payment of Patient Care Allowance. As the post of Pharmacist belongs to Group "C" and no notification has been issued by the Government to upgrade the post of pharmacist to Group "B". Moreover, even after grant of financial up-gradation under MACP, employee post and Group remain unchanged.

In view of the above, hospital may take appropriate action for grant of PCA to pharmacists of the hospital.

TAN 4

Non maintenance of EMD/Performance Security Register.

(Ref. Audit Memo No. 40 dated 30.06.2015)

Para 7.8 of the Manual on Policies and Procedures for Purchase of Goods issued by Finance Department stipulates that "Suitable mechanism for safe custody, etc, and monitoring of EMDs and Performance Securities and other Instruments should be evolved and implemented by each Ministry/Department. The Ministries/Departments shall also make institutional arrangements for taking all necessary actions on time for extension or encashment or refund of EMDs and Performance Securities, as the case may be. Monitoring should also include a monthly review of all Bank Guarantees and other instruments expiring after 3 months, along with a review of the progress of the corresponding contracts."

Department was requested to furnish register detailing EMDs and Performance Securities submitted by the bidders, but no such register was produced to audit. It is reported that no EMD/Performance Register has been maintained in the hospital. It has been observed that EMD/Performance Securities submitted by the parties lying in the files even after award of contract/expiry of specified time after completion of the contract. No action was taken on time for refund of EMDs and performance securities, as the case may be.

Hospital is advised that to evolve an appropriate mechanism for safe custody and monitoring of EMDs and performance securities to protect the interest of the Government.

TAN 5
TAN 11

Procurement of medicines, drugs on tendered rates of other hospitals of Govt. of NCT of Delhi

(Ref. Audit Memo No. 31 dated 25.06.2015)

As per Rule 137 of General Financial Rules, 2005 "Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

Some of the yardsticks prescribed while making public procurement.

- (i) Offers should be invited following a fair, transparent and reasonable procedure
- (ii) The price of the selected offer is reasonable.

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

During the test check, the audit has observed that the department is procuring different items of Materials and General stores on the tendered rates of the other hospitals of Govt. of Delhi during the audit period 2011-14 without having any approval/relaxation from the competent authority. i.e. DHS (HQ) and Finance Department. A few such cases are given below:

S.No.	File No/Supply order no. and date	Name of the Party	Name of item	Amount	Approved rates of the Hospital
1.	F.10(8)/ABGH/GNCT/Pur. of Gen. Items & BMW bags	M/s JMK Enterprises	BMW Bags.	Rs. 4,22,089/-	MV Hospital
2.	F.10(8)/ABGH/GNCT/Pur. of Gen. Item & BMW bags	M/s AasthaSurgimed Ltd.	Bio Degradable bags with dori	Rs. 1,59,281/-	SGMH
3.	F.10(10)/ABGH/GNCT/e-pro of Linen & Gen. Items/PF/6710-14	M/s EnKay Enterprises	Bed Sheets	Rs. 99,330/-	RTRM Hospital
4.	F.10(03)/ABGH/GNCT/e-pro of Linen & Gen. Items/PF/6710-14	M/s CardiTRACE Electronics	Portable Digital Breach Alcohol Dector	99,750/-	DDU

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

Sudhir Singh Verma
(SUDHIR SINGH VERMA)
INSPECTING AUDIT OFFICER

(Signature)

Para 02:- Excess payment of Service Tax- recovery of Rs.247601/-
(Ref: Memo No.02 dated 14.09.2017)

During test check of paid bills i.r.o. Security Services provided by M/s. Sarvesh Security Services Pvt. Ltd. It has been observed that the hospital has deducted some amounts on account of absentees, non engagement of ex-service man etc. from the claim made by the service provider. However, though the claim allowed to the service provider has been reduced by such deduction, the hospital has not reduced the service tax component proportionately, hence has been overpaid to the vendor/service provider. Some instances are given below:-

S. No.	CB. No. & date	Bill No. of the vendor	Period	Amount claimed in the bill excluding service tax (Rs.)	Deduct-ions by hospital (Rs.)	Amount payable excluding service tax (Rs.)	Amount of service tax claimed by vendor & paid by hospital (Rs.)	Amount of service tax actually payable (Rs.)	Amount of service tax recoverable (Rs.)
1	2	3	4	5	6	7	8	9	10
						(5-6)			(8-9)
1	741 dt. 01.03.16	1791 dt. 01.01.16	Dec. 2015	487475	35236	452239	70684	65575	5109
2	206 dt. 01.06.16	1817 dt. 01.02.16	Jan. 2016	487475	51829	435646	70684	63169	7515
		1863 dt. 01.04.16	Mar. 2016	471751	37001	434750	68404	63039	5365
		04 dt. 01.05.16	Apr. 2016	490636	57889	432747	71142	62748	8394
3	50 dt. 03.05.16	1831 dt. 01.03.16	Feb. 2016	471751	46707	425044	68404	61631	6773
4	589 dt. 03.12.16	2054 dt. 01.07.16	Jun 2016	502589	119607	382982	75388	57447	17941
		2070 dt. 01.08.16	Jul 2016	502589	149968	352627	75388	52893	22495
5	588 dt. 03.12.16	2082 dt. 01.09.16	Aug 2016	502589	169104	333485	75388	50023	25365
6	587 dt. 03.12.16	2099 dt. 01.10.16	Sep 2016	502589	181479	321110	75388	48167	27221
7	767 dt. 11.02.17	3013 dt. 01.11.16	Oct. 2016	519447	248315	271132	77917	40670	37247
8	774 dt. 15.02.17	3027 dt. 01.12.16	Nov 2016	519447	72891	446556	77917	66983	10934
		653 dt. 01.01.17	Dec 2016	519447	173363	346084	77917	51913	26004
9	154 dt. 16.06.17	3054 dt. 01.02.17	Jan 2017	519447	137365	382082	77917	57312	20605
10	914 dt. 31.03.17	3068 dt. 01.03.17	Feb 2017	519447	177552	341895	77917	51284	26633
Total								247601	

{Service Tax - @ 14.50% and from June 2016@ 15% }

The overpaid amount of Rs.247601/- may be recovered from the vendor concerned and be credited to government under intimation to audit.

Similar other cases may also be reviewed by the hospital and recovery, if any, may be made under intimation to audit.

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TEST AUDIT NOTES

TAN 01: Stock register
(Ref. Memo No.06 dated 21.09.2017)

During test check of stock registers relating to Medicines/drugs, lab items, surgical items, general items and stock registers maintained by Wards, it has been observed that:-

1. Page count certificate has not been recorded. (except stock register of Narcotics & controlled drugs, non countable injection & tablets and countable injection & tablets).
2. Stock verification as required under Rule 192 GFR 2005 has not been done.

Needful may be done and shown to the next audit.

Page 15
TAN 02 : Non furnishing of fidelity bond by the cashier
(Ref:-Point No. 05 of Tan No.03 of 2012-15)

As per instructions contained in GFR 275, a Govt. servant who is required to work as a cashier and handle cash should furnish security/fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form GFR 30 or 31. But, it was found that no security/fidelity bond was furnished by the cashier. It is advised that fidelity bond be furnished by the cashier and shown to next audit.

E.D. Ashokan
(E.D.Ashokan), A.O.
IAO, Audit Party No.XX
Dated 22.09.2017

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Para No. 01
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PART-II CURRENT AUDIT REPORT

Para No. 01 (Ref. Memo No. 04 dated: 03.12.2018)

Sub :- Non availing the rebate of 15% on the bills of Delhi Jal Board

The scrutiny of File F.3(14)/ABGH/MRD/2014, it was observed that rain water harvesting system is installed in the premises of Acharya Bhikshu Hospital, Moti Nagar. As per existing instructions issued from Delhi Jal Board vide letter dated 25.02.11 duly endorsed by H&FW Department vide letter dated 23.03.11, Govt hospital are entitled for 15% rebate on bills if rain water harvesting is done by Govt. users.

No rebate on bills from May 2016 is given in bills by the Delhi Jal Board resulting in extra payment of Rs. 10,61,554/- to Delhi Jal Board as per the following details

S.No.	Bill Cycle	Water Charges paid (Rs.)	15% rebate on total water bill (Rs.)
Meter No. 0407971000			
1.	27.07.16 to 06.09.16	97740	14661
2.	06.09.16 to 08.11.16	159904	23896
3.	08.11.16 to 11.01.17	162420	24363
4.	11.01.17 to 08.03.17	142293	21344
5.	08.03.17 to 16.05.17	175233	26285
6.	16.05.17 to 03.07.17	121933	18290
7.	03.07.17 to 08.09.17	170202	25530
8.	08.09.17 to 29.11.17	208163	31224
9.	29.11.17 to 19.01.18	222199	33330
10.	19.01.18 to 15.03.18	68502	10275
11.	15.03.18 to 10.05.18	170235	25535
12.	10.05.18 to 12.07.18	191304	28696
13.	12.07.18 to 15.09.18	197604	29641
Meter No. 1407971000			
1.	20.05.16 to 28.07.16	29178	4377
2.	28.07.16 to 06.09.16	25873	3881
3.	06.09.16 to 08.11.16	172279	25842
4.	08.11.16 to 11.01.17	157692	23654
5.	11.01.17 to 08.03.17	82515	12377
6.	08.03.17 to 16.05.17	449524	67429
7.	16.05.17 to 03.07.17	289545	43432
8.	03.07.17 to 08.09.17	759595	113939
9.	08.09.17 to 29.11.17	942530	141379
10.	29.11.17 to 19.01.18	129467	19420
11.	19.01.18 to 15.03.18	263442	39516
12.	15.03.18 to 10.05.18	257902	38685
13.	10.05.18 to 12.07.18	764152	114623
14.	12.07.18 to 15.09.18	665599	99840
	Total		10,61,554

The M.S. may take necessary action to adjust the above amount in the future water bills of the hospital under intimation to audit.

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Para No. 05 (Ref. Memo No. 03 dated 03.12.2018)

Sub:- Non Functioning of C-Arm Machine

One C-Arm Machine was lying in Main OT. It is a mobile C-Arm X-Ray image intensifier Television System for use in operation Theatre for Fluroscopy and Radiography for General Surgery, Orthopaedic Surgery, Neuro Surgery, Urology, Cardiology etc. There are 2 monitors in this machine. One monitor became un-functional on 04.10.16 but the machine was working at that time. The whole machine became un-functional on 07.06.17. The machine was purchased on 10.04.08 with 5 years warranty and 5 years free AMC with M/s Villa India. Hence the machine was in free AMC with the firm.

At present the machine is still non functioning suffering the functioning of Main OT. M.S. may take necessary action to repair the above machine at the earliest so that patient may be treated well in Main OT.

Para No. 06 (Ref. Memo No. 07 dated: 06.12.2018)

Sub:- Main OT is working in shabby condition

There are 03 OT lights in the main OT of ASBH, Moti Nagar, Delhi. During the course of audit, it was observed that all the 03 lights are eliminating below the common standard fixed for these lights. As per the service report of the company Hospimedica International Ltd. The standard fixed for these lights is 80000 lux whereas the service report of the company shows the following reading the light in the meter

Sr. No. of light	Meter reading of light in lux	Standard light in lux	Less light in lux
050511/02275	42200	80000	37800
050511/02277	39300	80000	40700
050511/02272	34300	80000	45700

In its service report the engineer of the company is complaining that glass cover and glass reflector are also required to be replaced. More than 8 and 1/2 months have been passed but condition of main OT remains the same.

M.S. may take necessary action to make the Main OT in good condition under intimation to audit.

Para No. 07 (Ref. Memo No. 01)

Sub:- Non Production of records

The following records are not produced to audit which may be produced to audit party at the time of next audit.

1. Log Book & History sheet of vehicles
2. Liability Register
3. Fixed Assets register
4. physical verification report of store


(RAM GOPAL VERMA)
IAO



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Para-06
Para-05

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Para-07

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PART-III TEST AUDIT NOTES

TAN 01 (Ref Memo No. 5 Dated: 03.12.2018)

Sub :- Non availability of Essential medicine

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.to15.08.2017	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 to11.09.17	33

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TAN 02 (Ref. Memo No. 09 dated 03.11.2018)

Sub :- Shortage of specialist & other medical staff

The successfully operation of an institution includes ensuring availability of adequate manpower and efficient utilization of existing human resource. The Acharya Bikshu Hospital is 150 bedded hospital having various medical departments like surgary, medicines,Gynae,ENT etc. . It is however noticed that Specialist, Nursing officers, GDMO and OT Technicians are less posted in the hospital against the sanctioned posts resulting in providing medical treatment to the needy patients is not fulfilled properly. The performance of the hospital depends not only on the doctors but also availability of adequate number of other medical staff. The details of shortage of specialists and other medical staff given in the table hereunder :-

S.No.	Name of the Posts	Sanctioned Strength	Filled posts	Vacant
1.	Specialists	21	13	8
2.	Nursing officers	12	8*	4
3.	GDMO/MO	13	11	2

Moreover the vacancy position is showing that there are 5 posts of Driver and all are filled having only one ambulance. Action is required to fill the above posts at the earliest so that the performance of the hospital may not suffer with the proper utilization of the service of the drivers. If these are not required here than these may be transferred to some other health institutes so that their service may be proper utilized.

TAN 03 (Ref. Memo No. 10 dated 06.12.2018)

Sub :- Book costing Rs. 88285/- not returned by Doctors.

As per the information supplied by the hospital 19 books costing Rs. 88285/- were issued to the doctors but these are not taken back from them. These may be taken back under intimation to audit.

S.No.	Name of doctor (Mr./Mrs.)	Name of book	Date of issue	Cost of book (in Rs.)
1.	Dr. Harish Gupta	Park's preventive Social medicine	12/01/2010	800
2.	Dr. Diwakar	Goodman Gilman's pharmacological basis of therapeutics	04/10/2009	7248
3.		Modi forensic medicine	20/07/2011	1580
4.	Dr. Harsh	I.A.P. text book of pediatrics	01/04/2011	2610
5.	-Do-	Cloherly manual of neonatal care	20/01/2010	926
6.	-Do-	m. singh's care of newborn	01/04/2011	877
7.	Dr. sangeeta sakiya	Tylman's fixed prosthodontics	17/11/2009	2500
8.	Dr. Baanga	Robbin's pathological basis of disease	17/11/2009	5268
9.	Dr. Baanga	Orell's fine needle aspiration cylogy	17/11/2009	3937
10.	Mrs. Kanta	Frser III ccs leave rules	19/07/2010	225
11.	-do-	Swamy's gpf rules	27/10/2012	180
12.	Dr. Harsh	Tax man's how to save tax	23/10/2009	350
13.	Dr. rohit	Art of leproscopics	12/07/2008	8150
14.	Dr. Kalpana	Head and neck surgery	17/11/2009	6195
15.	Dr. Rohit	Chassin's operative strategy in general surgery	17/11/2009	30728
16.	Dr. Sushma	Shaws text book pediatric Nutrition	14/12/2004	1309
17.	Dr. Harish Gupta	Text book of Pediatric Nutrition	01/04/2011	350
18.	-so-	Text book of paediatric emergency medicine	01/04/2011	13674
19.	Dr. Sangeeta	Burkets oral medicine	17/11/2009	1378
		Total		88285/-

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**TAN 04 (Reference Memo No. 02 & 13 dated 03.12.18, 06.12.2018)
Stock Register of Main OT**

The stock register of main OT 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 authorised 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. Some drugs/injections are remained in stock for more than one year became expired, some of the examples are as under :-

S.No.	Name of the injection	Page No.	QTY Taken in Stock	Date	Declared expired and write off from the stock	QTY
1.	Diazepam	93	50	04.01.17	10	05.03.18
2.	Scolin	235	10	02.11.17	10	05.03.18
3.	Vitamin-K	299	120+20+10+10	07.10,02.11,07.01,07.03.18	69	05.03.18
4.	Inj Dilzem	403	05	03.10.17	05	30.09.18
5.	Inj Katamin	463	20	01.01.18	12	30.09.18
6.	Xylocain (P) 2%	271	30	05.12.17	10	04.11.18
7.	Calcium Gluconate	69	25	04.11.16	12	05.03.18
8.	Botropase	45	05+5	04.05.17,07.10.17	07	28.04.18

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The Main OT has taken again the above injections from the main store and again the stock of the above injections are lying in Main OT without its use. It appears that proper estimate was not prepared by the Main OT while making indent to the Main Store.

The competent authority may take necessary action to remove the above discrepancies under intimation to audit.

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B) Stock Register of ward-IV Gyane

The stock register of main OT shows the following discrepancies :-

1. 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 authorised by HOD to ensure the correct utilization of the items.
2. No physical verification of store was done during 2017-18
3. The date of expiry against each medicine was not shown



(RAM GOPAL VERMA)
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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.	Sapna, S/N	01.07.2018 to 30.11.2018	3924x5=19620	7200x3=21600	1800x5=9000	50220
Total recovery to be made						50220

The above overpayment of Rs. 50220/- 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.

Checked.
P. S.
Pocm in copy to P. J. 32

PARA-04 Non-functioning of Equipment / machines. (Audit Memo No. 04)
Dated: 04.06.2019

Test check of records of repair and maintenance of equipments installed in Casualty of Acharyashree Bhikshu Govt. Hospital, it has been observed that below mentioned equipments/ machines were found non-functional. The detail of non-functional equipment is as under:

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Sr. No.	Equipment/ Item	Sr. No.	Purchase Amount	Date of Purchase	Date since non-functional
1.	Ultrasonic Nebulizer Omron 2017	20170100012AF	Rs. 38000	25.05.2017	06.09.2018
2.	Ultrasonic Nebulizer Omron 2017	20170900046AF	Rs. 38000	25.05.2017	21.11.2018
3.	Hydraulic Trolley	SWE-121300	Rs. 163800	15.10.2017	01.03.2018
4.	A.E.D.	Model CE0197	Rs. 194040	26.02.2013	01.03.2018
5.	Suction Machine	ALFA Surgical	Rs. 8400/-	24.03.2005	01.03.2018

As per Rule 169 of GFR, "depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contracts are especially needed for sophisticated and costly equipment and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter."

Therefore, the above equipment under Annual Maintenance Contract remained out of order, however, it seems that the Hospital took no action to get the defective

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equipments repaired by the contracted firm or by the any other competent firm by invoking the contractual provisional relating to the Maintenance Contract.

Hospital authority may take appropriate action to get the above equipments functional in the interest of public, so that the patients be catered timely under intimation to Audit.

PARA-05 Non-adjustment of contingent advances of Rs. 1370532/- (Audit Memo No. 12 Dated: 10.06.2019)

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. 1370532/- was remained unadjusted ranging from FY 2004-2005 to 2018-2019 as per the details given below:

Bill No.	Date	Nature of Advances	Amount
432	Mar-05	NICSI	193661
466	Sep-09	DJB	100000
125	May-10	DJB	100000
856	Dec-10	Trans Asia	13788
702	Dec-11	Simens	9897
983	Feb.-12	Ultra Tech. Lab.	9075
1110	Mar-12	Simens	10886
1116	Mar-12	Trans Asia	16545
475	Sep-12	DPPC	9500
918	Jan-13	AMC charges FPR mobile X-Ray Machine	5443
938	Jan-13	-	5250
1048	Feb.-13	Siemens	5334
472	Oct.-13	HCL Info System	32500
685	Jan-15	DTTDC	10500
563	Jan-15	Ultra tech Lab.	11650
538	Nov.-16	Quality council of India	31050
151	Jun-17	Hindustan Petrol Ltd.	30000
206	Jul-17	ICSIL	371751
208	Jul-17	Ultra Tech Lab.	12000
372	Sep-17	Hindustan Petrol Ltd.	11802
796	Mar.-18	MTNL	359188
251	Jun-18	Ultra Tech Lab.	20532
TOTAL			1370532

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

(13) PARA-06 Para-09 **Accumulation of unserviceable stores amounting to Rs. 57,12,372/- (Rs. Fifty Seven Lacs Twelve Thousand Three Hundred and Seventy Two only). (Audit Memo No.15 Dated: 11.06.2019)**

During the test Audit of unserviceable record of Acharyashree Bhikshu Govt. Hospital, Moti Nagar, Delhi for the period of 2018-19, it was observed that following unserviceable items were lying in various department of the hospital to the tune of Rs. 5712372/-. Departmentwise detail of unserviceable items is as under:

Sr. No.	Department	No. of Items	Book Value
1.	Emergency OT	97	4126339
2.	Pathology	75	887678
3.	Main OPD	128	544655
4.	Em+Casualty	216	153700
TOTAL			5712372

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.

Similar types of list of unserviceable items from other departments of the Hospital may also be obtained and take necessary actions in light of GFR,2017 under intimation to Audit.

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

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PART-III
TEST AUDIT NOTE

TAN-01 Improper-maintenance of Log book of the equipment installed in the hospital. (Audit Memo No. 05 Dated: 04.06.2019)

It has been observed that log books for repair and maintenance of the equipments have not been maintained properly in the hospital. Wherever, the log book 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.

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

TAN-02 Non-availability of essential medicines / items in Surgical Store. (Memo No. 08 Dated : 07.06.2019 & Audit Memo No. 11 Dated: 10.06.2019)

The stock register of Em. OT shows the following discrepancies:

1. Non-attestation of 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.
2. No physical verification of store was done during 2018-19.
3. The date of expiry against each medicine was not mentioned.
4. Some drugs / injections are lying unutilized in the stock for more than one year, some of the cases are detailed below:

Sr. No.	Name of medicine/ injection	Page No. of Stock register	Qty in stock register	Date	Unutilized quantity	Date since lying unutilized
1.	Inj. Hylase	093	15	01.01.2018	15	01.01.2018
2.	DNS 9%	107	50	01.02.2018	25	28.02.2018
3.	Asthaline Inhaler	025	05	01.02.2018	01	15.10.2018
4.	Budicord Respule	037	40	02.11.2018	30	31.12.2018
5.	Betadine Hand scrub	043	20	07.08.2018	10	31.12.2018
6.	Inj. Cardorane / Aminodram	047	05	01.09.2018	02	01.09.2018
7.	Inj. Scoline	175	10	03.04.2018	10	03.04.2018
8.	Spirit	183	30	03.12.2018	30	03.12.2018

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9.	Inj. Xylocane 0.57	209	11	05.09.2018	11	05.09.2018
10.	Xylocane Jelly	213	50	02.11.2018	50	02.11.2018

The Em. OT has taken again the above injections from the main store and the same are lying in stock without use. It appears that proper estimate has not been prepared by the Department while making indent to the main store.

B. Further during scrutiny of Stock Register of Casualty, 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.	T. Biotin 10 mg	17.12.2018 to 31.03.2019	27
2.	DNS Solution	08.10.2018 to 31.03.2019	78
3.	T. Glimipride 2 mg	22.02.2019 to 31.03.2019	130
4.	T. Glimipride 1 mg	15.02.2019 to 31.03.2019	129
5.	Povidon Iodine Solution	27.02.2019 to 31.03.2019	280
6.	Inj. Ondenstron	02.03.2019 to 31.03.2019	253

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.

TAN-03 Physical Verification of Stock Register. (Audit Memo No. 10 Dated: 07.06.2019)

Scrutiny of stock registers maintained in the Hospital, it is observed that physical verification of Fixed Assets, Consumable items, Medical Stock Register & General Stock Register was not done. Whereas as per GFR Rule, 213-

1) Physical verification of Fixed Assets : The inventory for 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.

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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-04 Medicines not utilized / Blockage of medicines during the quarter of purchase. (Audit Memo No. 09 Dated: 07.06.2019)

On one hand some of the medicines of regular use remain out of stock for quite long time whereas on the other hand there are some medicines which are lying unutilized during the quarter of purchase. During scrutiny of Injection Stock Register of Casualty it was found that a number of medicines were lying unutilized. A few instances of such nature have been detailed below:

Sr. No.	Particulars	Page no.	Date of receipt in the stock	Qty	Medicines not utilized upto 31.03.2019
1.	Inj. Dilzem	156	01.06.2018	32V	Out of which 32v Nos. is unutilized till 31.03.2019
2.	Inj. Perinorm / Metaclopramide	433	14.08.2018	3200	Out of which 3200 Nos. is unutilized till 31.03.2019
3.	Inj. Phenargan	436	01.06.2018	300	Out of which 300 Nos. is unutilized till 31.03.2019
4.	Tab. Metapcolol 50 mg	80	19.11.2018	1120	Out of which 1120 Nos. were unutilized as on 31.03.2019
5.	Tab. Metronidazole / Tab. Metrogl 400 mg	82	19.11.2018	10500	Out of which 9500 Nos. were unutilized as on 31.03.2019

Purchase of items on higher quantities than average consumption leads to the blockade of government funds. Trend of the consumption of medicines is required to be analyzed periodically and purchase should be made according to the average consumption of medicines in the previous quarter. Rule 144(iv) of GFR 2017 states that care should be taken to avoid the purchase than the actual requirement.

Hospital authority may take necessary steps to maintain the stock of medicine in accordance with the average consumption of medicines in the previous quarter under intimation to Audit.

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PARA NO. 2 (Ref.Audit Memo No. 3 Dated: 08/02/2021)

Sub : Non Adjustment of L.T.C. Advances amounting to Rs.384356/-

As per LTC Rules, all LTC advances must be adjusted within one month from the date of return journey, otherwise the amount of advance should be recovered with Penal Interest from the date of drawal of advance to date of deposit.

During scrutiny of record, it has been observed that LTC Advance alongwith Leave encashment has been paid to the employees as per details below but no adjustment bill shown to audit.

S No.	Name & Designation (Mr./Mrs./Km.)	Bill No.	Date	Amount of LTC Advance	Amount of Leave encashment
1	Angom Eibemcha Devi	876	04/03/2020	Rs.149641/-	Rs.26520/--
2.	Rakesh Kumar Yadav,	706	30/12/2019	Rs.184639/-	Rs.23556/-
	Total			Rs. 334280/-	Rs.50076/-

Necessary steps should be taken to get adjusted these outstanding advances amounting to Rs. 384356/- (LTC Advance and leave encashment) under intimation to audit. Other similar cases may also be reviewed at your own level under intimation to audit.

PARA NO.3 (Ref.Audit Memo No. 4 Dated 11/02/2021)

Subject: Non-adjustment of Outstanding Abstract Contingent Bills amounting to Rs. 1358760/-

Under Rule 162 (1) of R & P Rules, Advances may be made either direct to the parties concerned and, on their 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.

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As per information received from PAO-XVIII, there are so many A.C. Bills amounting to Rs.1358760/- are pending for adjustment since long as per details below:-

No.	Bill	Month	Amount
432		March.,05	Rs.193661/-
466		Sept.,09	Rs.100000/-
125		May.,10	Rs.100000/-
856		Dec.,10	Rs. 13788/-
702		Dec.,11	Rs. 9897/-
983		Feb.,12	Rs. 9075/-
1110		Mar.,12	Rs. 10886/-
1116		Mar.,12	Rs. 16545/-
475		Sept.,12	Rs. .9500/-
918		Jan.,13	Rs. 5443/-
938		Jan.,13	Rs. 5250/-
1048		Feb.,13	Rs. 5334/-
472		Oct.,13	Rs. 32500/-
685		Jan.,15	Rs. 10500/-
563		Jan.,15	Rs. 11650/-
538		Nov.,16	Rs .31050/-
206		Jul.,17	Rs.371751/-
208		Jul.,17	Rs. 12000/-
372		Sept.,17	Rs. 11802/-
796		Mar,18	Rs.359188/-
251		Jun.,18	Rs .20532/-
303		Aug.,19	Rs. 18408/-
Total			Rs.1358760/-

Necessary steps should be taken to adjust the outstanding AC bills amounting to Rs. 1358760/- at the earliest after due verification of records under intimation to audit.

PARA NO. 4 (Ref. Audit Memo No. 5 Dated 15/02/2021)

Sub: Non-availing the rebate of 15% on the bills of Delhi Jal Board

On scrutiny of record, it was observed that rain water harvesting system is installed in the premises of Acharya Bhisnu Hospital, Moti Nagar. As per existing instructions issued from Delhi Jal Board vide letter dt.25.02.11 duly endorsed by H& FW Department

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vide letter dated 23.03.11, Govt Hospitals are entitled for 15% rebate on bills if rain water harvesting is done by Govt. users.

No rebate is given in bills by Delhi Jal Board resulting in extra payment of Rs. 981135/- to Delhi Jal Board as per details below:-

S.No.	Bill cycle	Water Charges paid(Rs.)	15% rebate on total water billk
Meter No 0407971000			
1.	15.09.2018 to 05.11.2018	Rs.154905/-	Rs. 23236/-
2.	05.11.2018 to 05.01.2019	Rs.193030/-	Rs. 28955/-
3.	05.01.2019 to 10.03.2019	Rs.102069/-	Rs. 15310/-
4.	10.03.2019 to 16.05.2019	Rs.203624/-	Rs. 30544/-
5.	16.05.2019 to 01.07.2019	Rs.139856/-	Rs. 20978/-
6.	01.07.2019 to 18.09.2019	Rs.240023/-	Rs. 36003/-
7.	18.09.2019 to 01.11.2019	Rs.133555/-	Rs. 20033/-
8.	04.03.2020 to 13.04.2020	Rs.121517/-	Rs. 18228/-
9.	13.04.2020 to 29.06.2020	Rs.234003/-	Rs 35100/-
10.	29.6.2020 to 22.07.2020	Rs.258689/-	Rs. 38803/-
11.	22.07.2020 to 24.09.2020	Rs.194314/-	Rs 29147/-
12.	24.09.2020 to 27.01.2021	Rs.379879/-	Rs. 56982/-
Meter No 1407971000			
1.	15.09.2018 to 05.11.2018	Rs.278838/-	Rs 41826/-
2.	05.11.2018 to 05.01.2019	Rs.146619/-	Rs. 21693/-
3.	05.01.2019 to 10.03.2019	Rs.194314/-	Rs 29147/-
4.	10.03.2019 to 16.05.2019	Rs.339072/-	Rs 50861/-
5.	16.05.2019 to 01.07.2019	Rs.508353/-	Rs.76253/-
6.	01.07.2019 to 18.09.2019	Rs.740335/-	Rs 111050/-
7.	01.11.2019 to 10.01.2020	Rs.212654/-	Rs 31898/-
8.	10.01.2019 to 04.03.2020	Rs.163934/-	Rs 24590/-
9.	04.03.2020 to 14.04.2020	Rs. 23501/-	Rs. 3525/-
10.	14.04.2020 to 29.06.2020	Rs.494619/-	Rs. 74193/-
11.	29.06.2020 TO 22.07.2020	Rs.329512/-	Rs 49427/-
12.	22.07.2020 to 30.09.2020	Rs.264049/-	Rs. 39607/-
13.	30.09.2020 to 30.01.2021	Rs.491643/-	Rs 73746/-
	Total		Rs.981135/-

The M.S. may take necessary action to adjust the above amount in the future water bills of the hospital under intimation to audit.

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PARA NO. 5 (Ref. Audit Memo No. 7 ated: 16/02/2021)

Sub : Auction of unserviceable /condemned items worth Rs. 3595143/-

As per Rule 218 of General Financial rule 2017, surplus/obsolete or unserviceable items/goods should be disposed by obtaining bids through advertised tender or public auction.

During the test check of records, it has been observed that items /equipments/machines amounting to Rs. 3595143/- are lying idle in stores as per details below.

S.No.	Item	Cost	Not working since
1.	Anaesthesia Machine (Total 03 Nos.)	Rs.2691143/-	28/07/2017
2.	Autoclave-Surgicoin (Main O.T.)	Rs. 452000/-	22/07/2019
3.	Autoclave-Surgicoin (Emg.O.T.)	Rs. 452000/-	26/09/2020

These stores have been declared unserviceable. Necessary steps for condemnation of unserviceable stores may be taken under intimation to audit.

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**Inspecting Audit Officer
Audit Party No-XXXII**

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TEST AUDIT NOTE (PART-III)
(2019-2020)

TAN NO.1 (Ref. Audit Memo No. 6 Dated 16/02/2021)

Sub: Non availability of essential drugs

As per drug policy of Delhi, all essential drugs for health care should be available at all times at all the health facilities of the state.

Further as per instructions of CPA, the hospital while placing their supply orders for the next 4 months should keep buffer stock for three months to meet the demand in case of emergency/non supply to prevent non availability of essential drugs. The assessment of requirement of CPA and non CPA drugs should have been on the basis of stock in hand and actual consumption during the past period

During the test check of stock of drugs/injections has been noticed that some essential drugs were out of stock for considerable period. Few of the instances are given below:



S.No.	Name of medicine	Period
1.	Tab.clonidine	From 01/03/2020 to 31/03/2020
2.	Clotrimazole oral paint	From 01/03/2020 to 31/03/2020
3.	Insulin Soluble 40IU MI	From 01/03/2020 to 31/03/2020
4.	Inj.Pralidoxime Chloride 25 mg.	From 01/03/2020 to 31/03/2020
5.	Inj.Teicoplanin 400 mg.	From 20/03/2020 to 29/03/2020
6.	Inj.Amikcin	From 01/04/2019 to 30/04/2020
7.	Fenofibrate	From 01/04/2019 to 18/03/2020
8.	Inj.Artesunate	From 19/11/2018 to 12/11/2019

It is hereby advised that essential drugs may be made available at all times in patient care.

TAN No.2 (Ref.Audit Memo No. 8 Dated 16/02/2021)

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. The remaining shelf life of the drug at the time of the drug at the time of delivery should not

be less than 3/4 of the labeled shelf life and its active ingredients should remain within the permissible level throughout the shelf- life period of the drug.

As per test check of the records of Medicines were received beyond the permissible limit of life span as per details given below.

S.No	Item Name	DOM	DOE	Received on	Supply should have been received up-to
1	Acriplavin Glycerin 400 gm	03/2018	02/2020	31/07/2019	09/2018
2	Brimonidine Eye Drop 1%	02/2019	11/2020	23/07/2019	05/2019
3	Carboxy MethylCelduse 1%	02/2019	01/2021	25/07/2019	07/2019
4	Febuxot 80	06/2018	05/2020	19/12/2019	12/2018
5	Etova MR 400	02/2018	01/2020	19/12/2019	08/2018
6	Ryzodeg Fletouch	03/2018	08/2020	05/10/2019	09/2018
7	Cervarix Inj. 0.5 ML	11/2017	10/2021	15/10/2019	11/2018
8	Fefol-Z Cap	10/2018	11/2020	02/11/2019	03/2019
9	Nerve 12	06/2018	11/2019	02/11/2019	09/2018
10	Rizact 10 mg Tab	01/2018	02/2020	02/11/2019	06/2018
11	Mag-Sulf Oint.	05/2018	04/2020	01/07/2019	11/2018
12	Eusol Solution	12/2019	11/2020	04/02/2020	02/2020

Due care should be taken at the time of receiving the medicines. Short shelf life drugs may not be accepted in future.

TAN NO.3 (Ref. Audit Memo No.09 Dated 17/02/2021)

Sub: Stock Register

On scrutiny of medical stock register in r/o Hospital, following shortcomings have been noticed.

- A. As per Rule 213 of GFR- Physical verification should be conducted at least once in a year and the outcome of the verification should be recorded in the register but it has been noticed that no physical verification has been done during the audit period 2019-2020

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- ②
- B. Stock register for medicines purchased through CPA is being maintained on Nirantar site . It has been observed that record is not updated on site. Medicines issued during the audit period has not been entered due to which balance of medicines on a specific date cannot be ascertained.
 - C. Entries have not been duly attested by the competent authority

Necessary shortcomings may be removed and shown to next audit.

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Inspecting Audit Officer
Audit Party No-XXXII

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PART – II
CURRENT AUDIT REPORT
(2020-22)

Para No.- 01 -Non-Compliance of provisions of Income Tax Act amounting to short Recovery of I.Tax amounting to Rs. 1,30,868/-
(Observation Memo No. -02 & 14, Dated: -24/01/2023 & 09-02-2023)

Section 40A (3) came into existence in order to disincentivize cash transactions. It is an important section of Income Tax Act, 1961, designed to reduce tax evasion and increase accountability. In short, all payments should be made in demand draft/cheque.

Moreover, Section 40A 3(A)(a) states that any expenditure incurred in respect of which the payment is made (exceeding Rs. 10,000/- in a single day & Rs.20,000/- from 2018-19) should be done in demand draft/cheque and shall not be allowed as deduction.

The details of such cases are as under-

S.No.	Name & Designation	Year	Gross Amt. after rebate of HRA	Tax deposited	Gross Amt. without rebate of HRA	Tax due	Difference of tax to be paid
1	Yudhisthir, Staff Nurse	2021-2022	10,11,070/-	115821 +4633	10,56,582	129475 +5179	13654 +546=14200
2	Ms. Vandana, Staff Nurse	2021-2022	10,91,590	139977 + 5599	12,33,341	182502 +7300	42525 + 1701=44226
3	Ms. Anju Tanwar, Staff Nurse	2021-2022	9,74,810	107462+ 4298	10,32,334	122461 + 4888	14735 + 590=15325
4	Ms. Sangeeta, Staff Nurse	2021-2022	9,15'070	95514 +3821	10,52,582	129475 + 5179	33961 + 1358 =35319
5	Dr. Ritu Arora, Sr. Spl.	2020-2021	28,66,230	672369 + 26895	29,36,096	693329 + 27733	20960 + 838=21798
	TOTAL						1,30,868/-

HOO/DDO may elucidate reasons for the aforesaid irregularities & similar other cases may be reviewed under intimation to a

**Para No.02- Non recovery of DGEHS amounting to Rs.66,300/-
(Observation Memo No. 8 & 16, Dated: 31/01/2023 & 14/02/2023)**

The rate of subscription towards DGEHS has been revised w.e.f.-01.08.2010 vide Dte. Of Health Services OM No.F.25(iii)/DGEHS/09/38850-55, dt.-28/07/2010 and subsequent clarification vide letter No. 44413-18, dt.-20/08/10. The revised rates are as under w.e.f. -7th CPC :

Grade Pay to the Beneficiary	Subscription under DGHS
Rs.1650	Rs.50
RS.1800, 1900, 2000,2400 & 2800	Rs.125/ Rs.250
Rs.4200	Rs.225/Rs.450
Rs.4600, 4800,5400 & 6600	Rs.325/ Rs.650
Rs.7600 and above	Rs.500/Rs.1000

On scrutiny of record it has been found that subscription of DGEHS is not been deducted

S.No.	Name of the official	Period	Amount of Subscription	Amount to be recovered
1.	Sh. Bheem Singh Momodhyay, Staff Nurse	4/20 to 01/23	650	22100
2.	Ms. Santosh, Staff Nurse	4/20 to 01/23	650	22100
3.	Dr. Ashutosh Kumar, GDMO	4/20 to 01/23	650	22100
	TOTAL			66300

HOO/DDO may kindly elucidate reasons for the aforesaid irregularities & review all such cases from the date of initial appointment under intimation to audit.

**Para No.- 03 -Short Recovery of Licence Fee amounting to Rs. 90/-
(Observation Memo. No.13, Dated: 09-02-2023)**

PWD had revised license fee and water charges for the Govt. of NCT of Delhi Residential (general Pool) accommodation vide order No. F.4(I)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 and No. F4(Type-V)/Allotment/PWD/2014/9802-9818 dated 28.08.2014 and Corrigendum F.4(I)/Misc./PWD & H/A-II/2004/P.F./10039-51, dated 16.07.2018

During the test-check of Pay Bill Register it has come into notice that following official is having Govt. Accommodation but the Licence fee have been deducted at the old rate as per detail mentioned below:-

S.No	Name S./Sh/	Desig.	Period	Type	Licence fee to be deducted (P.M.)	Licence fee deducted (P.M.)	Period (months)	Total recovery (Rs.)
1.	Ashwani Kumar	N/O	07/2020 to 09/2020	I	180/-	150/-	03	90/-

Total= Rs.90/-

Necessary recovery of Rs.90/- be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.

Para No.- 04 - Non- availing of benefit of rebate of Rs.19,05,475 lakh on water bills upto March-2022 (Observation Memo No. 9 & 15, Dated: 31/01/2023 & 13/02/2023)

Under Rule 50 of Delhi Water and Sewer (Tariff and Metering) Regulations 2012, all buildings of 500 sq. yards or more are required to install rain water harvesting system within 03 years and if the consumer fails to comply the water tariff will be increased by 1.5 times till the provision is installed. Further, under Delhi Jal Board Rules, 10% rebate in total bill is available in case of rain water harvesting or waste water recycling system is installed and 15% rebate in total bill is available in case both the systems were installed.

The scrutiny of the records of Acharya Shree Bhikshu Govt. Hospital for the year 2020-21 & 2021-2022 revealed the Hospital authorities have adopted measures for establishment of water harvesting and/ or recycling of waste water facility in the Hospital premises, which is in operation. However, the Hospital failed to avail the benefit of 15% rebate on total bill amount paid to Delhi Jal Board in respect of two water connections as detailed below:

Water meter K.No.1407971000					Water meter K. No.40791000				
S. NO	K.NO	Period of water bills	Water charges paid (in Rs.)	15% rebate on total water bill	S. NO	K.NO	Period of water bills	Water charges paid (in Rs.)	15% rebate on total water bill
1.	1407971000	15.03.18 to 10.05.18	257902	38685	1	407971000	15.03.18 to 10.05.18	170235	25535
2.	1407971000	10.05.18 to 12.07.18	764152	114623	2.	407971000	10.05.18 to 12.07.18	191304	28696
3.	1407971000	12.07.18 to 15.09.18	665599	99840	3.	407971000	12.07.18 to 15.09.18	197604	29641
4.	1407971000	15.09.18 to 05.11.18	278838	41826	4.	407971000	15.09.18 to 05.11.18	154905	23236
5.	1407971000	05.11.18 to 05.01.19	146619	21993	5.	407971000	05.11.18 to 05.01.19	193030	28955
6.	1407971000	05.01.19 to 10.03.19	102069	15310	6.	407971000	05.01.19 to 10.03.19	194314	29147
7.	1407971000	10.03.19 to 16.05.19	339072	50861	7.	407971000	10.03.19 to 16.05.19	203624	30544
8.	1407971000	16.05.19 to 07.07.19	508353	76253	8	407971000	16.05.19 to 01.07.19	139856	20978
9.	1407971000	01.07.19	740335	111050	9.	407971000	01.07.19	240023	36003

		to 18.09.19					to 18.09.19		
10.	1407971000	18.09.19 to 01.11.19	1139785	170968	10.	407971000	18.09.19 to 01.11.19	133555	20033
11.	1407971000	01.11.19 to 10.01.20	454641	68196	11.	407971000	01.11.19 to 10.01.20	223287	33493
12.	1407971000	10.01.20 to 04.03.20	272470	40871	12.	407971000	10.01.20 to 04.03.20	163934	24590
13.	1407971000	05.03.20 to 14.04.20	23501	35250	13.	407971000	05.03.20 to 13.04.20	121517	18228
14.	1407971000	15.04.20 to 29.06.20	494619	74193	14.	407971000	14.04.20 to 29.06.20	234003	35100
15.	1407971000	30.06.20 to 22.07.20	329512	49427	15.	407971000	30.06.20 to 22.07.20	258689	38803
16.	1407971000	23.07.20 to 30.09.20	264049	39607	16.	407971000	23.07.20 to 24.09.20	194314	29147
17.	1407971000	01.10.20 to 30.01.21	491643	73746	17.	407971000	25.09.20 to 27.01.21	379879	56982
18.	1407971000	31.01.21 to 24.03.21	213736	32060	18.	407971000	28.01.21 to 20.03.21	157915	23687
19.	1407971000	25.03.21 to 21.05.21	233840	35076	19.	407971000	21.03.21 to 21.05.21	188290	28244
20.	1407971000	Bills Not available	Bills Not available	Bills Not available	20.	407971000	22.05.21 to 09.07.21	148890	22334
21.	1407971000	Bills Not available	Bills Not available	Bills Not available	21.	407971000	Bills Not available	Bills Not available	Bills Not available
22.	1407971000	Bills Not available	Bills Not available	Bills Not available	22.	407971000	04.09.21 to 18.11.21	335170	50276
23.	1407971000	Bills Not available	Bills Not available	Bills Not available	23.	407971000	Bills Not available	Bills Not available	Bills Not available
24.	1407971000	25.12.21 to 27.01.22	(-) 10900715	Nil	24.	407971000	26.12.21 to 27.01.22	297760	44644
25.	1407971000	Bills Not available	Bills Not available	Bills Not available	25.	407971000	Bills Not available	Bills Not available	Bills Not available

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26.	1407971000	21.03.22 to 16.04.22	Bills Not available	Bills Not available	26.	407971000	21.03.22 to 16.04.22	250760	37614
15% rebate on water meter K.No.1407971000									11,89,835
15% rebate on water meter K.NO.407971000									7,15,910
Total Rebate									19,05,745

During the audit of the ASBG Hospital it has been observed that payment of water connection no. K.No. 407971000 is being made on average basis which is irregular. The meter status in the bill is shown as STP since August 2014. In case the water meter is faulty the same may got repaired/replaced and payment of water bill may be made on actual consumption basis.

Reasons for the same may be elucidated to audit.

Para No.- 05 - Staff Quarters lying vacant causing Huge Loss of Rs.19,96,048/-during the period 2020-22 in respect of HRA License fee and water charges. (Observation Memo No.-12, Dated -09.02.2023)

On scrutiny of records pertaining to Staff Quarters for the year 2020 -2022 of the **Acharya Shree Bhikshu Govt. Hospital, Moti Nagar, New Delhi**, it has been observed that there are around 32 Staff Quarters of Type-1 in the premises. Out of which 16 Staff Quarters are lying vacant approx. for the last 2 years. Efforts should have been made to allot these quarters to hospital staff or others staff who are interested in these quarters so that huge loss of govt. revenue may be saved. Details in respect of vacant quarters are given below:

Sr. No.	Type	Total Quarters	Vacant	Period of Vacancy(months)	Loss of HRA+Licence fee+Water charges for 24 months(Rs.)				
					Min. HRA	HRA	License fee	Water charges	Total
1.	I	32	16	24	4860	18,66,640	69120	60288	19,96,048/-
		32	16						GrandTotal=Rs.19,96,048/-

	Type I	Type II	Type III	Type IV	Type V
Licence fee	180	370	560	750	1490
Water Charges	157	196	236	315	472

Necessary efforts should be made to allot the above mentioned quarters to the interested staff so that huge loss of Rs. 19,96,048/-may be saved under intimation to Audit.

**Para No - 06- Non- Adjustment of Outstanding A.C. advance amounting to
Rs.6,83,528/- (Observation Memo No. 05, Dated: 27-01-2023)**

As per GFR 2017, advances for contingencies and misc. purposes, the adjustment bills alongwith balance shall be submitted by the government servant within 15 days of drawl of advance. Moreover Rule 118 of Receipts and Payment Rules stipulates that a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent (AC)bill be cashed without this certificate.

During the scrutiny of records of Acharya Shree Bhikshu Government Hospital, it was observed that the advances amounting to Rs.6,83,528/- from the period 2004-05 to 2021-22 as detailed below are still not adjusted, for want of Detailed Countersigned Contingency (DCC) Bill :-

Sl. No.	AC Bill No.	AC Bill Date	Amount
1.	432	Mar-05	193661
2.	466	Sep-09	100000
3.	125	May-10	100000
4.	856	Dec-10	13788
5.	702	Dec-11	9897
6.	983	Feb-12	9075
7.	1116	Mar-12	16545
8.	475	Sep-12	9500
9.	918	Jan-13	5443
10.	938	Jan-13	5250
11.	1048	Feb-13	5334
12.	472	Oct-13	32500
13.	685	Jan-15	10500
14.	563	Jan-15	11650
15.	538	Nov-16	31050
16.	657	Jan.17	30000
17.	208	Jul-17	12000
18.	372	Sep-17	11802
19.	251	Jun-18	20532
20.	303	Aug-19	18408
21.	325	Sep-22	36593
TOTAL			683528/-

Necessary & Immediate action may be taken by the hospital authorities for adjustment of outstanding AC bills under intimation to audit.



**Para No. - 07 - Non-utilization of Budget Allotment under the Revenue & Capital
Section-Head of Accounts under Wages & Machinery & Equipment
during the year 2020-2021 & 2021-2022.
(Observation Memo No. 10, Dated: 07/020/2023)**

As per Rule 59 of the General Financial Rules, 2017 provides that personal attention of the Head of Department /Controlling officer is required to estimate saving or excesses, the Head of Department or controlling officer shall be in a position to estimate the likelihood of savings or excesses every month and to regularize them in accordance with the instructions laid down in Rule 62.

It is further stated in Rule 62(2) that the savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately if they are foreseen without waiting till the end of the year. No saving shall be held in reserve for possible future excesses.

During the scrutiny of records related to Budget and Expenditure incurred in Acharya Shree Bhikshu Hospital for the year 2020-21 & 2021-2022, it has been noticed that the hospital has not utilized the funds allotted fully for Wages under Revenue Section & Machinery & Equipment under the capital section as detailed below:

Head of Account	Revenue/ Capital Section	Budget Allotment	Total Expenditure incurred	Non- utilization of allotted funds	% age of non- utilization of allotted funds
MH-2210 SH-78 00 02- Wages	Revenue (2020-2021)	69000000	54553665	1,44,46,335	20.93
MH- 4210 Sub Head 79-790052 M&E	Capital (2020-2021)	200,00,000	28,29,587	1,71,70,413	85.86
MH-2210 SH-78 00 02- Wages	Revenue (2021-2022)	95300000	78785707	1,65,14,293	17.32

Reasons for above noted discrepancies may be elucidated to audit.

**Para No.--08- Status Report of works (Civil & Electrical) allotted to PWD
(Observation Memo No. 11, Dated: 08/02/2023)**

On scrutiny of records pertaining to issue of Administrative Approval & Expenditure Sanction for Civil & Electrical works allotted to PWD (**copy enclosed**) by the department it has been observed that the status report of the all works allocated to the PWD Division has not been submitted to the department by PWD.

Moreover, date of start and date of completion of all works for which A/A & E/S has been issued by this department alongwith copy of sanctions/work order issued by PWD, may be furnished to audit.

PWD Electrical Works Financial Year 2020-21 & 2021-22

S.No.	Name of Work for which A/A/ & E/S issued	Amount	Date of Sanction	Date of Start of Work	Date of completion of work
1.	Providing LED Signed board Covid-19	11,24,125/-	30/06/2020	Not provided	Not provided
2	Providing various electrical installation in view of 8inspection by British High Commission officials at Basant Gaon Polyclinic	5,98,620/-	22/12/2020	Not provided	Not provided
3	Providing addition & alteration of EI, Fire fighting system in r/o fire inspection at ASB hospital, Moti Nagar	32.06,815/-	27/01/2021	Not provided	Not provided
4	Construction of new SPS, PSA room	36,09,313/-	24/05/2021	Not provided	Not provided
5	Providing window/Split type Air conditioner against unserviceable air conditioner	30,21,923/-	06/08/2021	Not provided	Not provided
6	Replacement of OPD (2 lifts)	79,77,950/-	28/10/2021	Not provided	Not provided
7	Providing services of operation of Oxygen Manifold and MGPS System	8,69,249/-	08/01/2022	Not provided	Not provided
8	Fixing Fire Check doors fitting	27,70,079/-	28/01/2021	Not provided	Not provided
9	Erection of shed near ETP	9,28,554/-	27/02/2021	Not provided	Not provided
10	Providing & installation of Medical Gas pipe line for various wards	1,98,12,147/-	03/09/2021	Not provided	Not provided

PWD Civil Works Financial Year 2020-21 & 2021-22

S.No.	Name of Work for which A/A/ & E/S issued	Amount	Date of Sanction	Date of Start of Work	Date of completion of work
1	Providing civil works related to NQAS & Covid 19	11,75,000/-	08/09/2021	Not provided	Not provided
2	Covid-19, Aam Aadmi polyclinic, Basant Gaon	5,912,000/-	22/12/2020	Not provided	Not provided
3	Providing partition in Covid-19 ward	10,48,000/-	25/12/2020	Not provided	Not provided
4	Installation of temporary tent for covid-19	10,87,101/-	22/05/2021	Not provided	Not provided
5	Erection of shade for installation of PSA plant near emergency	60,84,364/-	01/06/2021	Not provided	Not provided
6	Providing accessibility & barrier free/Disabled friendly environment ay hospital	82,73,582/-	09/10/2021	Not provided	Not provided



**Para No.- 09- Shortcomings in execution of Sanitation services 2020-21
(Observation Memo No.01, Dated- 23.01.2023)**

On scrutiny of records pertaining to award of sanitation services it has been observed that the M/s Miraz Facility Management (Jan.20 to Dec.20) & Hybrid Fleet Management Services Ltd. (Jan.21 to Dec.-21) were awarded the work through GEM portal under the category of Health Care & Sanitation Service with a scope of providing Mechanized Cleaning/Housekeeping Services to the Acharya Shree Bhikshu Hospital during the period 01/01/2020 to 31/12/2020 & 1/01/2021 to 31/12/2021.

With reference to Terms & Conditions–

1. As per Condition 5.2.1 of terms & conditions the service provider would submit a daily monitoring report to the buyer department.
2. As per condition 5.2.2 of the Terms & Conditions the service provider shall follow all the guidelines and standards as mentioned in the National Guidelines for clean Hospitals.

The outsourced agency should submit the following reports to the Hospital administration or officer I/C Sanitation or sanitation officer-

1. A daily report of staff on duty in all shifts.
2. A daily report of the status of the equipment and its utilization.
3. A daily report of the washing undertaken.
4. A daily report of the chemicals and the consumables used.
5. A daily report of the general sanitation from the Sanitation officer or any other officer deputed for the purpose base on the designated Performa.
6. A monthly feedback report from the user areas as based on Turnaround time (TAT) and key Performance Indicators (KPI).
7. A centralized complaint reporting and redressal mechanism to be manned by the bidder. The redressal has to be certified by the complainant.
8. Any other reporting mechanism as desired by the Institute.

On scrutiny of records it has been found that–

1. As per point 5.2.1 no daily monitoring reports were found placed in the file for sanitation purposes.
2. No stock register provided to audit to ascertain the quantity & details of the materials and machinery issued for use to the agency for sanitation purpose.

Reasons for the same may be elucidated to audit.

Para No.- 10- Non- Production of Records
(Memo No.03 & 07, Dated- 18.01.2023)

- 1. Spouse Information**
- 2. List of unserviceable stock lying in the hospital premises**



(IAO Party - XXX)

TEST AUDIT NOTE

Tan-01- Non deduction of Income Tax on average basis as per provisions of Income Tax Act (Observation Memo No. 03, Dated: 24-01-2023)

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

Non deduction of Income Tax on average basis: As per Income Tax Act, Every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year. The detail of some cases is as under:

Financial year 2020-21 & 2021-22

S No.	Name and designation of official/officer	Amount deducted in 09 Months	Amount deducted in the month of December, January and February (Last Three Months)
01	Dr. Renuka Walia, Dental Surgeon	6200 X 9	1,00,000 X 2 1,16,860 X 1
02	Der. Shalini Bansal, dental Surgeon	5800/- X 9	1,14,000 X 2 1,19,770 X 1
03	Dr. Swapnil Sandhya, Spl.	25000 X 9	39,000 X 2 75,270 X 1
04	Dr. Jasraj Singjh Sohal	80000 X 5	23,000 X 2 38,000 X 1

Reasons for the aforesaid irregularities may be elucidated to audit & other similar cases may also be reviewed on the subject under intimation to audit.



TAN- 2- Service Books.

(Observation Memo No. 06, Dated: 27/01/2023)

On scrutiny of service books, following deficiencies have been noticed:

- (i) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (ii) **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. But this has not been followed in most of the cases. Some of the examples given below:
 - (i) Ms. Sangeeta, Staff Nurse
 - (ii) Mrs. Kamaxi Rawat, Staff Nurse
 - (iii) Ms. Babita, Staff Nurse
 - (iv) Ms. Anuradha, Nursing Officer
 - (v) Virender Brahmi, Staff Nurse
 - (vi) Ms. Sarita Dua, MRO
 - (vii) Ms. Meenakshi Sharma, Jr. Radiographer
 - (viii) Manju Lata Saini, LDC
 - (ix) Sh. Sachin Kr. Goyal, Staff Nurse
- (iii) **Service Book to be shown to the official every year –** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

①

TAN-3-Non verification of Qualifying Service
(Observation Memo No. 07, Dated: 27/01/2023)

Sub-rule (1) of Rule 32 of the CCS (Pension) Rules, 1972, provides that on a Government servant completing eighteen years of service, or on his being left with five years of service before the date of retirement, whichever is earlier, the Head of Office shall verify the service rendered by such a Government servant, determine the qualifying service and communicate to him in Form 24, the period of qualifying service so determined.

But in the following cases, it has been observed that qualifying service have not been verified, which may be verified in consultation with PAO concerned under the intimation to audit. **Some of the examples are given below:**

1. Dr. Ritu Arora, Spl. Anaes.
2. Sh. Pankaj Babbar, Pharmacist
3. Sh. Anil Kr. Vats, Pharmacist
4. Sh. Ishwar Chad Gupta, Pharmacist
5. Smt. Seema Sharma, Sr.Nursing Officer
6. Ms. Sarita Dua, MRO
7. Dr. Rashmi Gandhi, CMO (SAG)
8. Ms. Seema Chopra, Staff Nurse
9. Ms. Bindu Peter, Staff Nurse
10. Dr. Sushma Sinha, Sr.Spl. (Gynae)
11. Dr. Jyoti Shukla, Sr. Medical Officer
12. Ms. Sarika Satyarthi, Staff Nurse

Department is advised to initiate immediate action to get the qualifying service verified in respect of eligible officers/officials as mentioned above from the concerned PAO under intimation to audit.


(IAO Party - XXX)