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

**Sub:- Audit report of Maharishi Valmiki Hospital, Pooth Khurd, Delhi. for the audit Period 2020-21 and 2021-22.**

**INTRODUCTION**

The Internal Audit Report on the accounts of Maharishi Valmiki Hospital, Pooth Khurd, Delhi for the audit Period **2020-21 and 2021-22** was conducted by field Audit Party No. XXIII, comprising of Sh. Dinesh Kumar, IAO, and Sh. Ravi Kharb, Sr. Asstt.. The audit was conducted during 13 working days w.e.f. 24.11.2022 to 13.12.2022.

**AIMS AND OBJECTIVES**

Maharishi Valmiki Hospital, Pooth Khurd, Delhi is a 150 Bedded 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. IPD for 150 patients with round the clock Casualty services along with lab services have become operational w.e.f. 22.01.2002.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2020-21 to 2021-22:-

| S.No. | POST    | Name of the officer | Period                   |
|-------|---------|---------------------|--------------------------|
| 1.    | HOD     | Dr. Rajiv Sagar     | 03.10.2018 to 13.05.2021 |
|       |         | Dr. Alka Aggarwal   | 13.05.2021 to 25.03.2022 |
|       |         | Dr. S.K Kaakran     | 26.03.2022 to till date  |
| 2.    | HOO     | Dr. Jitendra Kumar  | 01.03.2020 to 31.03.2022 |
| 3.    | DDO     | Smt. Kavita Saxena  | 01.03.2020 to 31.03.2022 |
| 4.    | Cashier | Sh. Pardeep Kumar   | 01.03.2020 to 31.03.2022 |

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Budget Allocation and Expenditure for the year 2020-21 to 2021-22:

(Amount in Rs.)

| Financial year | Budget Allocation | Expenditure |
|----------------|-------------------|-------------|
| 2020-21        | 566500000         | 531006067   |
| 2021-22        | 597100000         | 569232946   |

**Vacancy Statement**

| S.No. | Name of Post | No. of Posts Sanctioned | Filled     |           | Vacant    |
|-------|--------------|-------------------------|------------|-----------|-----------|
|       |              |                         | Regular    | Contract  |           |
| 1.    | Group A      | 39                      | 30         | 0         | 09        |
| 2.    | Group B      | 178                     | 128        | 45        | 05        |
| 3.    | Group C      | 168                     | 88         | 26        | 54        |
|       | <b>Total</b> | <b>385</b>              | <b>246</b> | <b>71</b> | <b>68</b> |

**Statutory Audit**

Statutory audit of Maharishi Valmiki Hospital, Pooth Khurd, Delhi upto the audit Period 2020-21 was conducted by AG (Audit) Delhi.

**Maintenance of Records**

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

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**PART-I : Old Audit Report**

**(2019-20)**

There were 30 old Audit para's outstanding of the office of Maharishi Valmiki Hospital, Pooth Khurd, Delhi. The Hospital Authority replied to 01 old outstanding para and the same has been settled on the basis of reply/recovery made by the Hospital. Further 02 paras settled and taken fresh in current audit report. Remaining 27 paras have been incorporated with current audit report as part-I (old audit report).

**(A)**

| S.No. | Year         | Total Para's | Para Settled (Fully + Partly) | Para no. of Settled Para's | Outstanding Para's |
|-------|--------------|--------------|-------------------------------|----------------------------|--------------------|
| 1     | 2007-10      | 01           | Nil                           | Nil                        | 01                 |
| 2     | 2010-14      | 02           | Nil                           | Nil                        | 02                 |
| 3     | 2014-16      | 01           | 01                            | 04                         | 00                 |
| 4     | 2016-17      | 01           | Nil                           | Nil                        | 01                 |
| 5     | 2017-18      | 01           | Nil                           | Nil                        | 01                 |
| 6     | 2018-19      | 01           | Nil                           | Nil                        | 01                 |
| 7     | 2019-20      | 23           | 02                            | 14 & 17                    | 21                 |
|       | <b>Total</b> | <b>30</b>    | <b>03</b>                     | <b>03</b>                  | <b>27</b>          |

**(B) Details of Old Recovery**

| S.No. | Year         | Total old Recovery | Amount   |           |          | Balance Recovery against Paras (Amount in Rs.) |
|-------|--------------|--------------------|----------|-----------|----------|--|
|       |              |                    | Para No. | Recovered | Verified |  |
| 01.   | Nil          | Nil                | Nil      | Nil       | Nil      | Nil  |
|       | <b>Total</b> |                    |          |           |          |  |

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PART-I - OLD REPORT (2007-2010)

Part-I

old medical Records 2006-07

NIL

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Para-01  
Para-02

PARA No. 1 (2007-2010)

**PART-II : CURRENT AUDIT REPORT OF MAHARISHI BALMIKI HOSPITAL, POOTHKHURD FOR THE PERIOD 2007-10**

Para No. 1. (Ref. Memo No 13,14,15 dated 01.07.10)  
Sub: Records of different departments/branches of the hospital

During the test check of the records of the Main OT, Pathology Lab, ICU, EMT & Eyes of Maharishi Balmiki Hospital, Pooth Khurd, Delhi the following discrepancies were noticed:-

1. Many items as per Annexures enclosed were taken from main stock by Ortho-Main OT, Pathology Lab, Eyes-OT from time to time but not used even once during 2007-10. No date of manufacturing, date of expiry and cost of medicines were entered therefore audit is not in the position to ascertain the blockage of funds in this stock. (Annexure-I,II,III)
2. The opening balance of 2007-08, used partly during 2007-10 by Ortho-Main OT and Pathology Lab and still a balance quantity was left as on 31.03.2011. (Annexure-IV V)
3. Apart from sufficient quantity in main OT stock, more quantity of the same goods were procured during 2007-10 which is the violation of Rule No. 137 of GFR, when sufficient number of stock was lying then procuring more stock from the main store without of its use is the blockage of funds in stock which needs clarification. (Annexure-VI)

The M.S. is requested to direct all the department that they will indicate the items/medicines only when they are required actually so that the blockage of funds may be stopped.

Para No. 2 (Ref. Audit Memo No.6 dated: 30/6/2010)  
Sub: Non recovery of Rs. 9.0 Lacs as interest on security deposit from NDPL

An amount of Rs. 30 lacs was deposited by PV as security deposit on the time of obtaining electrical connection to the hospital building on behalf of hospital, during 2001-02. Further, as per the letter of NDPL produced to audit a spot dated nil interest @ 6% PA is payable through electricity bills w.e.f. 01-04-08. However the hospital authority has produced a statement showing that interest is being provided w.e.f. 15/07. When the deposit of Rs. 30 lacs was made during 2001-02 then obtaining interest from 8.04.07 instead of from the date of deposit of this amount resulted in short recovery of Rs. 9.0 lacs from 2002-07 to 2006-07, remedial steps may now be initiated to get this amount from the NDPL.



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84/c 32/c 35/c 38/c  
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47/c 35/c 38/c

Para-02

PARA No. 2 (2010-2014)

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Para-3

3  
Para-03

Audit Memo No: 16  
Dated :- 08.07.2014

Sub: Non compliance of guidelines of Model NIT/Agreement issued by A.R.Deptt., GNCTD in outsourcing of House-Keeping & sanitation services  
(File no. :- F-3/8/1/2011/MVH)

Model NIT/Agreements for engaging Sanitation/Housekeeping Services has been prepared by A.R. Department in consultation with Finance/Law/I.T. Department, GNCT of Delhi & Issued vide no. F.No.4/20/AR/08/5405-5519/C, dated: 25/06/2008. According to which before outsourcing the services of House-Keeping & Sanitation, all the Pr. Secretaries/Secretaries/HODs of Govt. of NCT of Delhi have to comply/follow the instructions issued in Model NIT/Agreement. The contract/agreement shall be as per the standard format. Modifications, if any, in the NIT would be intimated.

Test scrutiny of the record pertains to outsourcing of Sanitation Services; it reveals that Hospital Authority has ignored such guidelines while outsourcing above activities. The work of sanitation, which includes cleaning & sweeping was awarded to M/s Good Year House-Keeping Services @ Rs. 1,95,763/- per month w.e.f. 24.11.2009, which was further extended up to 31.12.2013. Test check revealed irregularity such as:

> Complaints against Contractor :- In spite of various written complaints dated -14.12.09, 22.12.09, 13.05.10, 08.07.10, 07.08.10, 04.11.10, 08.12.20, 14.02.11, 15.02.11, 26.03.11, 15.06.11, Jun-12, Feb.-12, 07.11.12, 13.11.12, 15.11.12, 12.02.13 & 13.02.13 etc. received from various departments for unsatisfactory sanitation work such as non-cleaning & absence from duty., the contract period of the M/s Good Year House-Keeping Services has been extended from time-to time instead of terminating. However clause-9 of Model NIT empowered the department to Principal Employer reserves the right to impose the following penalty -  
"If cleanliness is not observed up to the satisfaction of the Department, a penalty of a minor fine of Rs.1,000/- per day or Rs.500/- per day per square meter, whichever is higher, or a major fine of Rs.5,000/- per day per square meter will be imposed on the contractor depending on the objective criteria as above".

Due to non-compliance of the guidelines of the Model NIT, the hospital authority avoided the advice of the Govt. & also not got the proper services from the outsourcing agencies. More-over Hospital, being a public utility service did not present a good picture to the public.

As to why the terms of the contract was extended while there was a number of complaints against the contractor. It is suggested that responsibility may be fixed & necessary penalty should be recovered from erring officer / contractor under intimation to Audit.

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SIC 46/1  
SIC 46/1

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Para-4

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Para-04 PARA No. 3 2010-2014

Audit Memo No: 22

Dated 11.07.2014

Sub.: Short deductions/subscription of UTGEIS amounting to Rs. 13,860/-

o/s 3780/-

On test check of the record, it reveals that Hospital Authority was supposed to deduct/subscribe of Rs. 30/- per month from the salary of Group-D staff placed in PB-1, with grade pay of Rs. 1800/- classified as Group-C w.e.f. 1<sup>st</sup> January 2011 as per order issued by GOI, Ministry of Finance, Deptt. of Expdr. dated 10<sup>th</sup> Sept. 2010. But Hospital Authority has ignored such guidelines & started to deduct the amount w.e.f. 01<sup>st</sup> January 2012. Hence an short deduction amounting to Rs. 13,860/-, as details given below :-

| SN | No. of employees as on 01 <sup>st</sup> January 2011 | Subscription (01 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2011) | Actual deduction made w.e.f. (01 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2011) | Short deduction /Amt. Recoverable (In Rs.) |               |                 |                     |                 |
|----|--|--|--|--|---------------|-----------------|---------------------|-----------------|
|    |  | Rate (In Rs.)  | period   | Total Amt. (In Rs.)                        | Rate (In Rs.) | Period (In Rs.) | Total Amt. (In Rs.) |                 |
| 1  | 77   | 30   | 12   | 27,720/-                                   | 15            | 12              | 13,860/-            | 13,860/-        |
|    | <b>Total</b>   |  |  | <b>27,720/-</b>                            |               |                 | <b>13,860/-</b>     | <b>13,860/-</b> |

o/s recovered of Rs. 3780/-

Hence a short deduction amounting to Rs. 13,860/- needs to be recovered from concerned employees (Annexure-1) after due verification & deposit the same in Govt. Accounts under intimation to Audit.



PARA NO. 4 (2014-2016)  
PARA NO. 4

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31/c-171  
40/c  
40/c  
86/c

Para-06  
Para-06

Sub: Avoidable excess payment to DJB due to non-availing rebate on water bills.

Audit Memo No.-17 Dated:- 12/09/2016

As per Delhi Jal Board New water Tariff dated 16/12/2009, which are effective w.e.f. 01/01/2010, there is a provision for 15 percent rebate on the total monthly bill, if the Government, Institution / Offices adopt the water harvesting and / or waste water recycling measures. A certificate of adopting measures for water harvesting and / or recycling of waste water is also required to be submitted to the DJB for claiming 15 percent rebate. The DJB has further reiterated the same vide letter dated 25/02/2011 addressed to the Secretary Health & Family Welfare Department of GNCT of Delhi.

Further, the Principal Secretary, Health Welfare GNCT of Delhi, vide letter dated 30/03/2010, addressed to all medical superintendent of hospitals, has also desired that hospital should take advantage of 15 percent rebate by establishing water harvesting system.

Audit scrutiny of records of Maharishi Valmiki hospitals revealed that Hospital has installed water harvesting in their premises in November 2014. But the hospital did not get the said benefit, even after installation of water harvesting. The hospital continued to pay the water charges without availing the said rebate.

Thus non-availing of 15% rebate has resulted in an excess payment of to Delhi Jal Board during the period January 2015 onwards.

The hospital in its reply has mentioned that the pits are not sufficient to drain the rain water effectively and more pits are required to proper draining of rain water. The hospital has further mentioned that a letter has been written to PWD Civil to make appropriate Pits at earliest.

In this regard, it is stressed that the matter be taken up with the higher authorities including with government to resolve the issue at an earliest so that the 15% rebate on water bills may be availed and the late payment surcharge which is being reflected in the water bills may also be settled.

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Dinesh Kumar  
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| Basic Pay + Grade Pay + NPA | HRA paid to the Officer during 27.10.2016 to 31.10.2016 | HRA to be recovered for 27.10.2016 to 31.10.2016 (8355*5/31) | License Fee & water charges to be recovered to 27.10.2016 to 31.10.2016 (L.F. @ 875*5/31 & Water Charges @ 120*5/31) | Total Recovery to be made |
|-----------------------------|---|--|--|---------------------------|
| 16880 + 5400 + 5570 = 27850 | 8355  | 1348   | 141 + 19 = 160   | 1508                      |

Hospital Authority may recover Rs. 1508/- after due verification under intimation to Audit.

Para-07  
Para-03  
Para-07

PARAM-5 2-16-2017

17/10  
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**Sub: Short recovery of Income Tax. (Audit Memo No. 19 dated 24.08.2017)**

During the test check of Income Tax records of Senior / Junior resident Doctors for the period 2016-17, it has been noticed that the Hospital has deducted short Income Tax amount in respect of following doctors:

| Sr. No. | Name of Doctor & Designation | Taxable Income | Income Tax including E.Cess | Income tax including E. Cess deducted by the Hospital | Income Tax including E.Cess to be recovered |
|---------|------------------------------|----------------|-----------------------------|---|---|
| 1.      | Dr. Santosh Kumar, S/R       | 733470         | 73845                       | 40280   | 33565                                       |
| 3.      | Ravi Vaish, S/R              | 735680         | 74300                       | 50192   | 24108                                       |
| 4.      | Vijay Krishna Kumar, S/R     | 519590         | 29786                       | 28133   | 1653  |
| 6.      | Dr. Akash Choudhary, J/R     | 751050         | 77466                       | 28840   | 48626                                       |
|         | Total                        |                |                             |   | 107952                                      |

Hospital Authority recover Rs. 1,07,952/- on account of short recovery of Income Tax after due verification, similar types of other cases may also be reviewed under intimation to Audit.

Para-04



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the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period.

B. Test check of records of repair and maintenance of equipments installed in Radiology Deptt. of Maharishi Valmiki Hospital, it has been observed that below mentioned equipments / machines were found non-functional. The details of such equipment are as under:

| Sr. No. | Equipment/ Item           | Period of non-functional                            | Book Value    |
|---------|---------------------------|---|---------------|
| 1.      | WIPRO GE & MEDICAL SYSTEM | 27.10.2017 to till date                             | 801000        |
| 2.      | Automative Film Processor | 25.09.2017 to 01.11.2017 & 22.02.2018 to 12.04.2018 | Not mentioned |

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copy - file  
19/11/2018

It has been noticed that warranty period of the above equipment were expired and no paid warranty have been commenced either from the supplier of the equipment or from the other competent firm which is violation of the Rule 169 of GFR 2017.

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 equipments under Annual Maintenance Contract remained out of order w.e.f. September, 2017, however, it seems that the Hospital took no action to get the defective equipments repaired by the contracted firm or by the any other competent firm by invoking the contractual provisional relating to the Maintenance Contract.

Hospital authority may take appropriate action to get the above equipments functional in public interest under intimation to Audit.

PARA-03  
PARA-05

Write off due to fire amounting to Rs. 84,907/- (Audit Memo No. 10 Dated : 05/11/2018)

PARA No. 6 (2017-2018)

During the test check of the file it has been noticed that an incident of fire at Medical Store situated in the basement of the hospital on 28/10/2017, and details of total loss due to incident of fire is as under:-

Civil works Rs. 63,430/-  
Medicine Rs. 21477/-

Sr  
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74/c 19/c 5/c 83/c

As per rule 34 of GFR a formal police investigation report should be obtained from the police authorities in cases of loss of government property due to fire, theft, and fraud.

Hospital Authorities is requested to take necessary steps to write off the above losses under Rule 34 of General Financial Rule under intimation to the Audit.

**PARA-04 Accumulation of unserviceable stores amounting to Rs. 1,01,90,799 (Rs. One Crore One Lakh Ninety Thousand Seven Hundred Ninety Nine only). (Audit Memo No. 05 Dated :02.11.2018)**

During the test Audit of Maharishi Valmiki Hospital for the period of 2017-18, the unserviceable stock register / file was asked to produce, the Hospital has produced the list containing the unserviceable items lying in various department of the Medical Store of the Hospital amounting to Rs. 10190799/- since with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authority is requested to condemn these items as per the prescribed procedure at the earliest. This observation was also raised by the previous Audit Team.

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

~~Para 05~~ **PARA-05 Non-production of Records. (Audit Memo No. 17 Dated: 16.11.2018)**

Following records was not produced for scrutiny of Audit.

1. Property Register.
2. Record related to Pharmacy.
3. Details of Number of vehicles and log book of the vehicles.
4. Repair & Maintenance of files of the vehicles.
5. Details of purchase of computer and their repair & maintenance files.

The above record may be produced before the next audit.

*See*

*Taken as - fresh in current audit.*

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



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Hospital authority may recover Rs. 4856/- from the above officials after due verification of facts and figures under intimation to Audit and similar type of other case may also be got reviewed at DDO/HOO level.

**PARA-07** ~~PARA-07~~ ~~Non-levy of liquidated damages amounting to Rs. 17580/-.~~ (Audit Memo No. 12 Dated: 03.08.2019)

Para-06 As per the Terms & Condition No. 1.9 Liquidated damages, "if the seller fails to deliver any or all of the Goods / Services within the original / re-fixed delivery period(s) specified in the contract, the Buyer will be entitled to deduct / recover the Liquidated Damages for the delay @ 0.5% per week or part of the week of delayed period as pre-estimated damages not exceeding 10% of the contract value without any controversy / dispute of any sort whatsoever."

During the test check of records it has been observed that the Hospital has purchased "Rectangular Horizontal Autoclave" for an amount of Rs. 879000/- through GeM from M/s Yatherm Scientific. The expected date of delivery of the above equipment is 06.01.2019, however on scrutiny of records it has been observed that the equipment was received in the Hospital only on 28.01.2019 which is a delay of 23 days. The Hospital failed to levy/ deduct / recover the liquidated damages for the delayed period @ 0.5% per week, which resulted in excess payment of Rs. 17580/- to the agency, details of excess payment made is as under:

| Gem Unique ID & Date of generation | Expected date of delivery | Actual date of Delivery | Total Delay in days | Value of equipment | Penalty to be levied @ 0.5% per week |
|------------------------------------|---------------------------|-------------------------|---------------------|--------------------|--------------------------------------|
| GEM/2018/Vas @123 dated 22.12.2018 | 06.01.2019                | 28.01.2019              | 23 days             | 879000             | Rs. 17580                            |

Hospital authority may recover Rs. 17580/- from the agency on account on non-levy of penalty under intimation to Audit.

**PARA-08** **Non-functioning of Equipment / machines and not working of HDU Deptt. & Labour Room.** (Audit Memo No. 04 Dated : 31.07.2019)

Test check of records of log books of equipments installed in HDU Department & Labour Room of Maharishi Valmiki Hospital, it has been observed that some equipments / machines were found non-functional detail of non-functional equipment is as under:

| Sr. No.               | Equipment/ Item           | Period of non-functional | Book value of equipments |
|-----------------------|---------------------------|--------------------------|--------------------------|
| <b>HDU DEPARTMENT</b> |                           |                          |                          |
| 1.                    | Syringe Infusion Pump (8) | 06/07/2016 to till date  | 55000/-                  |

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81/c

~~Para-07~~

**PART-II**  
**CURRENT AUDIT REPORT (2019-2020)**

**PARA NO. 01**

(Audit Memo. No. 03 Date: - 09.02.2021)

**Sub. : Recovery of DGEHS subscription of Rs. 22400/-**

The DGEHS subscription of the employees were revised w.e.f. 01.08.2010 vide GNCTD order no. F25 (iii)/DGEHS/14/DHS/09/44413-18 dated 20.08.2010 and further the DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7<sup>th</sup> Central Pay Commission.

While scrutiny of PBR for the audit period 2019-2020 in respect of Maharishi Valmiki Hospital, Pooth Khurd, Delhi - 110 039 it has been observed that DGEHS Subscription from staffs have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated their name as per detail below:-

| Sl. No                             | Name & Designation Sh.                                | Amt. deducted | Amt. to be deducted | Period         | No. of months | Amt. to be recovered |
|------------------------------------|---|---------------|---------------------|----------------|---------------|----------------------|
| 1.                                 | Sushil Kumar Sharma,<br>Dental Hygienist,<br>Level -7 | 125           | 325                 | 01/16 to 01/17 | 12            | 2400                 |
|                                    |   | 250           | 650                 | 02/17 to 9/19  | 32            | 12800                |
| <b>TOTAL</b>                       |   |               |                     |                |               | <b>15200</b>         |
| 2.                                 | Deepak Malik,<br>Dental Mechanic, Level-6             | 125           | 225                 | 01/16 to 1/17  | 12            | 1200                 |
|                                    |   | 250           | 450                 | 02/17 to 7/19  | 30            | 6000                 |
| <b>TOTAL</b>                       |   |               |                     |                |               | <b>7200</b>          |
| <b>GRAND TOTAL ( 15200 + 7200)</b> |   |               |                     |                |               | <b>22400</b>         |

Hence, recovery of Rs.22400/- may be made from the above incumbents after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

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~~PARA NO. 02~~ Para-08 54/c  
80/c

(Audit Memo. No. 4 Date: 10.02.2021)

Subject: Recovery of Rs. 12622/- on account of overpayment of Child Care Leave.

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days. Further, As per amendment in the CCS (Leave) Rules, 1972 vide DOPT's OM dated 30.08.2019, the Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018.

During scrutiny of Service books of Maharishi Valmiki Hospital, Pooth Khurd, Delhi for the period 2019-2020, it has been observed that the following officers have availed more than 365 days leave as on date and the Maharishi Valmiki Hospital has paid one hundred percent (100%) salary to the above official, which is in contravention of above notification and hence resulted in excess payment of salary of Rs.12622/- 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:

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

1. Smt. Saroj Kujur, Nursing Officer

Balance Child Care Leave as on 30.04.2019 – 274 days.

| Period of leave in excess of 365 days after 01.03.2019 | Total No. of days | 100% Salary paid during the period by office (Basic pay + DA) | 100% Salary paid for excess days                    | Salary to be paid as per notification (80%) | Recovery to be made |
|--|-------------------|---|---|---|---------------------|
| 1  | 2                 | 3   | 4 (B. P./No. of days of month x excess CCL availed) | 5   | 6 (4 - 5)           |
| 20.05.2019 to 31.05.2019                               | 12                | 66000 + 7920 = 73920  | 28614   | 22891                                       | 5723 ✓              |
| 01.06.2019 to 14.06.2019                               | 14                | 66000 + 7920 = 73920  | 34496   | 27597                                       | 6899                |
| <b>TOTAL RECOVERY TO BE MADE</b>                       |                   |   |   |   | <b>12622</b>        |

Recovery of Rs.12622/- on account of over payment of CCL be made from above said officials after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed.

PARA NO. 03

1020-09

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79/c

(Audit Memo No. 05 dated : 10.02.2021)

**Sub: Short recovery of water charges amounting to Rs.38167/-**

As per Order No. F4(1)/Misc. /PWD & h/a-ii/2004/2749-2765 dated 10.03.2014 regarding revision of rates of license fee for the Govt. of NCT of Delhi Residential (General Pool) accommodation, it is clearly mentioned that the rates of water charges of General Pool Residential Accommodation from Type-I to Type-V Qtrs of PWD, Govt of NCT of Delhi will remain same as per previous order vide order no. F.4(i)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 which is as under:

Revision of water charges for Delhi Govt. General Pool Accommodation of Type-I to Type-V Qtrs.

| Type | Existing(in Rs.) | Proposed(In Rs.) |
|------|------------------|------------------|
| I    | 09               | 157              |
| II   | 10               | 196              |
| III  | 15               | 236              |
| IV   | 20               | 315              |
| V    | -                | 472              |

During the test audit of Pay Bill register it has been observed that type V accommodation has been allotted to Dr. Zahiruddin, Dental Surgeon, the Hospital Authorities have deducted the Water Charges @ Rs. 120/- per month instead of Rs. 472/- per month. Therefore, the details of recovery is as under:-

| Type of quarter | Address   | Water charges recovered by the Hospital | Water charges to be recovered | Period of recovery          | Difference in water charges | Total recovery to be made |
|-----------------|---|---|-------------------------------|-----------------------------|-----------------------------|---------------------------|
| V               | E-10, DDU Hospital Residential Complex, Hari Nagar, New Delhi-110064. | Rs. 120/- per month                     | Rs. 472/- per month           | July, 2012 to January, 2021 | Rs. 352/-                   | Rs.36256/-                |

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The same objection was raised by the previous audit party vide para No. 06 during audit period 2018-2019 but the hospital has not recovered short deduction of water charges from the following officials:

| Name of official           | Type of Quarter allotted | Period                              | Water Charges rate for eligible category | Water charges deducted by the hospital | Difference | Recovery to be made |
|----------------------------|--------------------------|-------------------------------------|--|--|------------|---------------------|
| Navin Mishra, OT Asstt.    | II                       | 01.03.2018 to 31.07.2019(17months)  | 196                                      | 157                                    | 39         | 663                 |
| Shalender Dubey, ECG Tech. | II                       | 01.05.2018 to 31.07.2019(15 months) | 196                                      | 157                                    | 39         | 585                 |
| Shanti Devi, N.O.          | II                       | 01.03.2018 to 31.07.2019(17 months) | 196                                      | 157                                    | 39         | 663                 |
| <b>Total</b>               |                          |                                     |  |  |            | <b>1911</b>         |

**Recovery of Rs. 38167/- (Rs.36256 + Rs.1911) on account of water charges be made from above said officials after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed.**

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PARA NO. 04

(Audit Memo No. 06 Dated :11.02.2021)

**Sub: -Recovery of Rs. 2390/-on account of Short deduction of License Fees.**

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated16/07/18 and order No. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated08/10/2020, the flat rate of License fee for the various types of Government(General Pool) Residential Accommodation have been revised w.e.f. 01-07-2017and 01-07-2020 respectively. During the test check of Pay Bill register of Maharishi Valmiki Hospital for the period 2019-2020, there is a short deduction of License Fee to the tune of Rs.2390/-. The detail of recovery to be made from the officer is given as under:

|                            |                |  |                |                         |      |
|----------------------------|----------------|--|----------------|-------------------------|------|
| A) Name of the Official    |                | Dr. Zahiruddin   |                |                         |      |
| Designation                |                | Dental Surgeon   |                |                         |      |
| Qtr Type & Locality Qtr No |                | E-10,Type-V, DDU Hospital Residential Complex, Hari Nagar, New Delhi-110064. |                |                         |      |
| Period w.e.f               | Licence fee    |  |                |                         |      |
|                            | Being deducted | Should have been deducted  | Short deducted | Balance to be recovered |      |
|                            | Licence fee    | Licence fee  | Licence fee    | Licence fee             |      |
| 07/2017 to 06/2020         | 1550           | 1560   | 10             | 36M@10/-                | 360  |
| 7/2020 to 01/2021          | 1550           | 1840   | 290            | 7M@290/-                | 2030 |
| Total                      |                |  |                |                         | 2390 |

**HOD may recover the amount of Rs.2390/- from the above officer after due verification of facts and figures. Other such similar type of cases may be reviewed at Hospital level and recovery thereof under intimation to audit.**



**PARA NO. 05**

(Audit Memo No. 07 Dated: 11.02.2021)

**Sub : Reimbursement of magazine – Recovery of Rs. 49180/-.**

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. 1(8)/2/MVH/2011 regarding Newspaper and Magazine bills, it has been observed that reimbursement of 'The Economist' which is not an Indian magazine, have been made to the officers / doctors of Maharishi Valmiki Hospital during the audit period.

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 same objection has been raised by the previous audit party vide Para No. 4 for the audit period 2018-2019, it is clearly mentioned in Para No. 4 that other similar types of cases may be got reviewed at hospital level but the hospital has not recovered the irregular reimbursement from the following officers on the basis of audit observation which details are given below :-

| Sr. No | Name of the official | Magazine | Period | Amount reimbursed | Recovery to be made | Remarks |
|--------|----------------------|----------|--------|-------------------|---------------------|---------|
|        |                      |          |        |                   |                     |         |

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|                                  |  |               |                          |       |              |   |
|----------------------------------|--|---------------|--------------------------|-------|--------------|---|
| 1.                               | Dr. Sujata Das,(O&G)                     | The Economist | March, 2016 to Feb. 2017 | 11440 | 11440        | Sanction No.1(8)/2/MVH /2011/660-60dt.24/04/17  |
|                                  |  |               | March,2017 to Oct,2017   | 8400  | 8400         | Sanction No.1(8)/2/MVH /2011/9347-49dt.15/11/17 |
| 2.                               | Dr. Sadhan Das, Specialist (Anaesthesia) | The Economist | Oct,2016 to Dec,2016     | 3600  | 3600         | Sanction No.1(8)/2/MVH /2011/660-60dt.24/04/17  |
| 3.                               | Dr. Rajiv Singhal, Specialist (Medicine) | The Economist | Dec,2014 to April,2016   | 16060 | 16060        | Sanction No.1(8)/2/MVH /2011/2625-28dt.25/05/16 |
|                                  |  |               | May,2016 to Feb,2017     | 9680  | 9680         | Sanction No.1(8)/2/MVH /2011/660-60dt.24/04/17  |
| <b>Total recovery to be made</b> |  |               |                          |       | <b>49180</b> |   |

**The Hospital authority may recover Rs.49180/- 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 NO. 06~~

(Audit Memo No. 08 Dated: 11.02.2021)

**Sub: Non-installation of GPS system**

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30<sup>th</sup> September, 2018, however on scrutiny of audit it has been revealed from the records provided by the Hospital that GPS system has not been installed in the following vehicles till date.

| Sr. No. | Vehicle No.                 | Attached with                       |
|---------|-----------------------------|-------------------------------------|
| 1.      | DL1A-2519                   | Deployed in Casualty                |
| 2.      | DL1A-2521                   | Deployed In Casualty                |
| 3.      | DL1Z-4115(Hatchback Cab)    | Deployed for office purposes        |
| 4.      | DL-9C-AQ3472(Premium Sedan) | Deployed for Medical Superintendent |

Efforts should be made to install the GPS system in the above vehicles under intimation to audit.

PARA NO. 07

(Audit Memo No. 10 dated: 15.02.2021)

Sub. : Irregular Payment amount to Rs. 177250/- on account of Post Graduate Allowance.

As per OM No. F.No.A.45012/4/2008-CGS.V Dated: the 16<sup>th</sup> April, 2009 regarding revision of rates of Post-Graduate Allowance admissible to officers up to the level of Chief Medical Officer (NFSG) of General Duty Medical Officer Sub-cadre of Central Health Service Officers for possession of recognized P.G degree/Diploma qualification has been under consideration of the Government of India. **This order was implemented from 1.09.2008.** The rates of these allowances will be increased by 25% every time the Dearness Allowance payable on revised pay scale goes up by 50%. Consequent upon the acceptance of 6th Central Pay Commission's Report, the President is pleased to decide that hereafter Post Graduate Allowance will be paid at the rate of Rs.1000 /- p.m. (Rupees one Thousand per month) and Rs.600/- p.m. (Rupees Six Hundred per month) for possessing P.G. Degree (s) and P.G. Diploma(s) recognized under Indian Medical Council Act, 1956, **respectively, to officers up to the level of Chief Medical Officer(NFSG) of General Duty Medical Officer sub-cadre of Central Health Service.**

As per OM No A-29015/7/2004-CHS.V dated 05.10.2006 it is clearly mentioned that As per CHS Rules, 1996, officers up to the level of Chief Medical Officer (NFSG) of General Duty Medical Officer Sub-cadre are granted post-graduate allowance for possessing post-graduate degree or post-graduate diploma as recognized by the Government of India and included in the Schedule to the Indian Medical Council Act, 1956. **As Cadre Controlling Authority, this Ministry had been sanctioning the post-graduate allowance to eligible officers after verification of the Original PG degree/diploma.**

Before sanctioning the post-graduate allowance, the competent authority should confirm that the post-graduate degree/diploma is recognized for the purpose of Indian Medical Council Act, 1956 from the website of Ministry of Health & Family Welfare ([www.mohfw.nic.in](http://www.mohfw.nic.in)) or the website of M.C.J. and from the Schedule VI of CHS Rules.

**Post Graduate Allowance shall not be granted to those who have pursued the courses without sanction of Study Leave/ Extra-Ordinary Leave/ prior permission, as the case may be, from the Ministry/Dte. Of G.H.S. and to those who have pursued the courses not**



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**recognized by Govt. of India.** In this connection Ministry's O.M. No. A.29015/19/99-CHS.V dated 11.02.2002 and O.M. No. A.29015/37/97-CHS.V dated 18.03.2004 may be referred. In case of DNB qualification the condition of study leave/EOL would not be applicable to those officers who have pursued the course prior to 25.09.1998. But they should have obtained the prior permission of the competent authority for pursuing the course and to appear in the examination.

As per OM No. A45012/02/2017-CHS.V dated 29.08.2017 regarding revision of rates of Post Graduate Allowance in respect of Central Health Service Officers enhanced at the rate of Rs. 2250/- per month and Rs. 1350/- for possessing P.G. Degree (s) and P.G. Diploma(s) recognized under Indian Medical Council Act, 1956, **respectively, to officers up to the level of Chief Medical Officer (NFSG) of General Duty Medical Officer sub-cadre of Central Health Service.** The revised rates of Post Graduate Allowance in terms of these orders shall take effect from 01.07.2017. Post Graduate Allowance to CHS officers will be sanctioned by Heads of participating units of CHS in terms of O.M. No. A 29015/7/2004-CHS.V dated 5<sup>th</sup> October, 2006.

**Post Graduate Allowance is granted to doctors up to the level of NFSG who are PG Degree or PG Diploma holders.**

During the test check of Service Book of Dr. Zaheeruddin , it is observed that the hospital has granted Super Time Administrative Grade (SAG) under Dynamic Assured Career Progression(DACP) Scheme in the pay scale of PB-4 Rs. 37400-67000 with Grade Pay of Rs. 10000/- plus NPA as admissible with effect from 29.10.2008 vide order no. F.1(125)MBH/Estt./2008/3953-57 dated 20.06.2013. As per Pay Bill Register, it is found that the hospital is being paid Post Graduate Allowance to Dr. Zaheeruddin since Oct. 2008 which is irregular because Post Graduate Allowance is granted to doctors up to the level of NFSG who are PG Degree or PG Diploma Holders. A detail is given below:-

| Period                  | Amount Paid by Hospital | Amount to be Recovered | Remarks        |
|-------------------------|-------------------------|------------------------|----------------|
| 01.11.2008 to 31.03.009 | 5000                    | 5000                   | 5M x 1000=5000 |

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|                             |       |       |   |
|-----------------------------|-------|-------|---|
| 01.04.2009 to<br>31.03.2010 | 12000 | 12000 | 12M x 1000=12000  |
| 01.04.2010 to<br>31.03.2011 | 12750 | 12750 | Rates of DA on<br>01.01.2011-51%<br><br>Rs. 1250/- from<br>Jan.2011 |
| 01.04.2011 to<br>31.03.2012 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2012 to<br>31.03.2013 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2013 to<br>31.03.2014 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2014 to<br>31.03.2015 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2015 to<br>31.03.2016 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2016 to<br>31.03.2017 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2017 to<br>31.03.2018 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2018 to<br>31.03.2019 | 15000 | 15000 | 12mx 1250=15000   |
| 01.04.2019 to<br>31.03.2020 | 15000 | 15000 | 12mx 1250=15000   |

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|               |               |               |                 |
|---------------|---------------|---------------|-----------------|
| 01.04.2020 to | 12500         | 12500         | 10mx 1250=12500 |
| 31.01.2021    |               |               |                 |
| <b>Total</b>  | <b>177250</b> | <b>177250</b> |                 |

**The Hospital authority may recover Rs.177250/- from the above officer / doctor after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed.**

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PARA NO. 08

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(Audit Memo No. 11 Dated: 15.02.2021)

**Sub: Irregular payment of Annual Allowance to Doctors – Rs. 472650/-.**

As per office Memorandum No. A.45012/03/2017-CHS. V dated 30.08.2017 issued by Ministry of Health & Family Welfare it has been provided that Annual allowance will be paid at the rate of Rs. 2250/- p.m. to the officers of teaching, non-teaching, public health sub-cadres and General Duty Medical Officers having PG qualification recognized under Indian Medical Council Act, 1956 and Rs. 1350/- p.m. to General Duty Medical Officers who do not possess any Post Graduate qualification or who may possess unrecognized PG qualification. These rates of Annual Allowance will be subject to the following condition:

‘At the end of financial year, each Specialist / General Duty Medical Officer will be required to furnish a certificate to the effect that the amount of Annual Allowance has been utilized for the purpose it was drawn. In the case of retirement / resignation before the end of the financial year, such a certificate will be furnished at the time of such retirement / resignation.’

However, on scrutiny of records of personal file of the medical officers of Maharishi Valmiki Hospital, Pooth Khurd, Delhi it has been observed that hospital has paid Annual Allowance as a part of their pay & allowances without obtaining intended purpose from the doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the recipients of this allowance. Details of Medical officers to whom Annual Allowance paid during 2019- 2020 is as under:

| Name of Medical Officer | Designation | PBR Page No. | Period                   | Annual Allowance paid | TOTAL |
|-------------------------|-------------|--------------|--------------------------|-----------------------|-------|
| Dr. Sunil Kumar         | SPCL        | 02           | 01.03.2019 to 28.02.2020 | 2250x12=27000         | 27000 |
| Dr. Jitender Kumar      | MO          | 03           | 01.03.2019 to 28.02.2020 | 1250x12=15000         | 15000 |
| Dr. Rajiv Sagar         | MS          | 04           | 01.03.2019 to 28.02.2020 | 1350x12=16200         | 16200 |

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|                           |                   |    |                          |    |                              |       |
|---------------------------|-------------------|----|--------------------------|----|------------------------------|-------|
| Dr. Rajneesh Gupta        | CMO               | 05 | 01.03.2019<br>28.02.2020 | to | 900x12=10800                 | 10800 |
| Dr. Zaheeruddin           | Dental<br>Surgeon | 06 | 01.03.2019<br>28.02.2020 | to | 1250x12=15000                | 15000 |
| Dr. Bijan Kumar<br>Dev    | CMO               | 07 | 01.03.2019<br>28.02.2020 | to | 2250x12=27000                | 27000 |
| Dr. Abhishek<br>Kumar     | MO                | 11 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. C.Healer              | MO                | 12 | 01.03.2019<br>30.09.2019 | to | 750x7=5250                   | 5250  |
| Dr. Navin Masand          | MO                | 13 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>1350x2=2700   | 10200 |
| Dr. Kavindra Kr.          | MO                | 14 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>1350x2=2700   | 10200 |
| Dr. Saurabh Kumar         | DMS               | 15 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>1350x2=2700   | 10200 |
| Dr. Narender<br>Verma     | SPCL              | 16 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. Pervinder<br>Singh    | SPCL              | 17 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. Promila<br>Phaughat   | SPCL              | 18 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. Sujata Das            | SPCL              | 19 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. Vijay Singh<br>Costa  | SPCL              | 20 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |
| Dr. Vivek Kumar<br>Pathak | SPCL              | 21 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700 | 15200 |

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|                         |      |    |                          |    |                               |       |
|-------------------------|------|----|--------------------------|----|-------------------------------|-------|
| Dr. Raju V              | MO   | 22 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>1350x2=2700    | 10200 |
| Dr. Rupa Ashok Arora    | MO   | 23 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>2250x2= 4500 | 17000 |
| Dr. Yudhvir Singh       | MO   | 24 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>1350x2=2700    | 10200 |
| Dr. Saroj Agarwal       | SPL  | 25 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700  | 15200 |
| Dr. Rajiv Singhal       | SPCL | 26 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700  | 15200 |
| Dr. Sadhna Das          | SPCL | 27 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700  | 15200 |
| Dr. Sanjeev Kumar       | SPCL | 28 | 01.03.2019<br>28.02.2020 | to | 1250x10=12500<br>1350x2=2700  | 15200 |
| Dr. Siddhnath Siddharth | MO   | 29 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>2250x2=4500    | 12000 |
| Dr. Vikas Mor           | MO   | 30 | 01.03.2019<br>28.02.2020 | to | 750x10=7500<br>2250x2=4500    | 12000 |
| Dr. Ajay Sharma         | MO   | 32 | 01.03.2019<br>28.02.2020 | to | 1350x12=16200                 | 16200 |
| Dr. N.S. Khurana        | MO   | 33 | 01.03.2019<br>28.02.2020 | to | 2250x12=27000                 | 27000 |
| Dr. Amit Shokeen        | MO   | 35 | 01.03.2019<br>28.02.2020 | to | 750x12=9000                   | 9000  |
| Dr. Mukesh Narang       | MO   | 36 | 01.03.2019<br>28.02.2020 | to | 1250x12=15000                 | 15000 |
| Dr. Mohindra Agarwal    | SPCL | 37 | 01.03.2019<br>28.02.2020 | to | 1250x12=15000                 | 15000 |

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|                          |      |    |                          |    |               |               |
|--------------------------|------|----|--------------------------|----|---------------|---------------|
| Dr. Vivek Mohan<br>Arora | SPCL | 38 | 01.03.2019<br>28.02.2020 | to | 1250x12=15000 | 15000         |
| <b>TOTAL</b>             |      |    |                          |    |               | <b>472650</b> |

**Hospital authority may obtain prescribed certificate from the above officers or recovery may be made after due verification of facts & figures under intimation to audit. Other similar types of cases may also be got reviewed.**

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~~PARA NO. 09~~

Page -15

39/C  
65/C

(Audit Memo No. 12 Dated: 15.02.2021)

**Sub: Non adjustment of AC advances worth Rs. 28750/-.**

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies). Test check of Advance register of Hospital revealed that AC advance drawn from the year 2016-17 has not so far been adjusted by the Hospital as per the details given below:

| Sl. No.      | Year      | Bill No. & Month | Amount of outstanding advance (In Rs.) | Purpose                   |
|--------------|-----------|------------------|--|---------------------------|
| 1.           | 2016-2017 | 824DT.02.02.2017 | 28750                                  | For the apply to get NABH |
| <b>Total</b> |           |                  | <b>28750</b>                           |                           |

**Hospital authority may take up the matter on priority basis to settle the above unadjusted advance under intimation to audit.**

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~~PARA NO. 10~~

(Audit Memo. No. 13)

Date: 15.02.2021)

28/-  
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**Sub: Recovery for over payment towards Transport Allowance amounting to Rs. 1980/-**

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 Medical Leave, EOL, Maternity Leave training, tour etc. In review of salary Bills & PBR as well as service book of Maharishi Valmiki Hospital, Delhi for the period 2019-2020, it was noticed that the following officials were on leave for full calendar month(s) due to one and another reasons but transport allowance was given to them as per detail below:

| Sr. No. | Name of official & Designation | Period of absence  | Total no. of complete calendar                                      | Balance to be recovered                        | Remarks   |
|---------|--------------------------------|--|---|--|---|
| 1.      | Jyoti,<br>Nursing<br>Officer   | 26.10.2018 to<br>06.03.2019-<br>(M.L.),<br>01.04.2019<br>to 26.04.2019-<br>(ML),<br>04.07.2019 to<br>30.12.2019-<br>(Maternity<br>Leave)<br>31.12.2019 | 2Mx108=<br>(Jan,19 to<br>Feb,19)<br>5Mx180<br>=(Aug/19<br>to Dec,19 | 216<br><br><br><br><br><br><br><br><br><br>900 | <u>DA Rate</u><br><br><u>1/19 to 2/19 -12%</u><br><br><u>7/19 onwards-17%</u><br><br><u>Calculation of T.A.</u><br><br><u>1.1.19 to 28.02.19 =</u><br><br>3600+ 432(12% DA on 3600)<br>= 4032-3924=108<br><br><u>1.7.19 to 31.12.19=</u><br><br>3600+612(17% on 3600) |

37/C  
63/C

|              |  |  |  |  |   |
|--------------|--|--|--|--|---|
| 2.           | Smt. Shyni K<br>K,<br><br>Nursing<br>Officer | 20.01.2018 to<br>25.06.2018<br><br>(EOL on<br>medical<br>grounds)<br><br>26.06.2018 to<br>22.01.2019(<br>Maternity<br>Leave)<br><br>23.01.2019 to<br>20.05.2019<br><br>(CCL) | 6Mx72=<br><br>(July/18<br>to<br>Dec/18)<br><br>4Mx108=<br><br>(Jan, 19 to<br>April.19) | 432<br><br><br><br><br><br><br><br><br><br>432 | <b>1.7.18 to 31.12.18</b><br>=3600+324(9% DA on<br>3600)=3924-3852=72/-<br><br><b>1.1.19 to 30.04.19</b><br>=3600+432(12% DA on<br>3600)=4032-3924=108<br><br>The hospital has paid DA on<br>TA. The TA has already<br>recovered from the concern<br>staff. |
| <b>TOTAL</b> |  |  |  | <b>1980</b>                                    |   |

It appeared from the records seen by the audit that there is no coordination between the Accounts Branch and Administrative Branch, that is why such irregularities are being occurred regularly. It is advised by the audit that Administrative Branch must send the absentee statement of current month up to 15<sup>th</sup> of every month, to the Accounts Branch, so that on the basis of that salary be drawn accordingly.

However, recovery of Rs. 1980/- on account of over payment of Transport allowance be made from above said officials after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed.

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~~PARA NO. 11~~ *Para-17*

(Audit Memo No. 14 Dated: 16.02.2021)

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**Sub: Excess payment of adhoc-bonus during 2018-19 to 2020-2021 recovery of Rs. 3516/-**

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the year 2019-2020, it has been provided that the benefit will be admissible to only those employees who have rendered at least six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

During the scrutiny of Service Books, PBR & leave records it has been observed that following officials has availed extra ordinary leave during 2017-18 to 2019-2020.

| Sr. No. | Name of Official                      | Period of EOL  |
|---------|---------------------------------------|--|
| 1.      | Smt. Shyny K.K. Nursing Officer       | 20.01.2018 to 31.03.2018 (71 days)                                       |
|         |                                       | 01.04.2018 to 25.06.2018 (86 days)                                       |
| 2.      | Ms. Jyoti, Nursing Officer            | 16.04.2019 to 26.04.2019 = 11 days                                       |
| 3.      | Sh. Subhash Chander, Nursing Officer  | As per PBR, official has availed 05 days EOL at page no. 135             |
| 1.      | Smt. Shah Gupta Bano, Nursing Officer | As per PBR, official has availed 05 days EOL at page no. 134             |
| 2.      | Ms. Neelam Rani, Emp No. 66976411     | As per PBR, official has availed 02 days EOL at page no. 131             |
| 3.      | Smt. Grace Bhatti, Nursing Officer    | As per PBR, official has availed 02 days EOL at page no. 127 (2019-2020) |
| 4.      | Smt. Anjali Mehra, Nursing Officer    | As per PBR, official has availed 03 days EOL at page no. 125 (2019-2020) |

Further scrutiny of pay bill register revealed that full bonus during 2018-19 to 2020-21 was paid to the above officials, hence resulted in excess payment as per details given below:

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| Name of official                      | Period of EOL | Adhoc Bonus paid by Hospital | Adhoc Bonus to be paid after deducting period of EOL | Recovery to be made |
|---------------------------------------|---------------|------------------------------|--|---------------------|
| Smt. Shyny K.K. Nusing Officer        | 157days       | 6908                         | 3937   | 2971                |
| Ms. Jyoti, Nursing Officer            | 11 days       | 6908                         | 6700   | 208                 |
| Sh. Subhash Chander, Nursing Officer  | 05days        | 6908                         | 6813   | 95                  |
| Smt. Shah Gupta Bano, Nursing Officer | 05days        | 6908                         | 6813   | 95                  |
| Ms. Neelam Rani, Emp No. 66976411     | 02days        | 6908                         | 6870   | 38                  |
| Smt. Grace Bhatti, Nursing Officer    | 02days        | 6908                         | 6870   | 38                  |
| Smt. Anjali Mehra, Nursing Officer    | 03days        | 6908                         | 6851   | 57                  |
| <b>Total recovery to be made</b>      |               |                              |  | <b>3502</b>         |

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However, recovery of Rs. ~~3516~~ on account of over payment of Transport allowance be made from above said officials after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed

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PARA NO. 12

Para-18

24/12  
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(Audit Memo No. 15 Dated: 16.02.2021)

**Subject: Accumulation of unserviceable stores amounting to Rs. 1810544/-.**

Rule 217 of GFR, 2017 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase of item. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve 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 utilized.

During the test Audit of Maharishi Valmiki Hospital for the period of 2019-2020, it was observed that 197 obsolete/ unserviceable/condemned store items were lying in various department of the Hospital was amounting to Rs. 1810544/- as per details given below:

| Item No. | Particulars of Stores | Qty./ Weight | Book Value/Ori ginal price in Rs. | Original Purchase Price in Rs. (Col. 3 x Col. 4) (Total) | Year of purchase |
|----------|-----------------------|--------------|-----------------------------------|--|------------------|
| 1        | 2                     | 3            | 4                                 | 5  | 6                |
|          | <b>Ward-II</b>        |              |                                   |  |                  |
| 1        | Conference Chair      | 2            | 2190                              | 4380   | 20-03-2002       |
| 2        | Tailor Scissor        | 2            | 120                               | 240  | 28-09-2015       |
| 3        | Tailor Scissor        | 1            | 88                                | 88   | 16-06-2004       |
| 4        | Lock                  | 2            | 270                               | 540  | 15-03-2013       |
| 5        | Lock                  | 3            | 270                               | 810  | 13-12-2016       |
| 6        | Hamper Trolley        | 2            | 9800                              | 19600  | 29-04-2010       |
| 7        | Dustbin Black         | 10           | 445                               | 4450   | 17-11-2015       |
| 8        | Big Almirah           | 1            | 4375                              | 4375   | 21-02-2002       |
| 9        | B.M.W. Trolley Black  | 1            | 16290                             | 16290  | 21-01-2004       |
|          | <b>Kitchen</b>        |              |                                   |  |                  |
| 10       | Almirah Big           | 1            | 2239                              | 2239   | 16-12-2002       |
| 11       | Arm Chair             | 1            | 394                               | 394  | 16-12-2002       |
| 12       | Wall Clock            | 1            | 190                               | 190  | 31-01-2002       |
| 13       | Lock                  | 4            | 67                                | 268  | 5/1/05           |

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|    |   |    |       |       |            |
|----|---|----|-------|-------|------------|
|    | <b>Ward-J</b>                                 |    |       |       |            |
| 14 | Surgeon Locker                                | 2  | 2879  | 5758  | 23-07-2001 |
| 15 | Arm Chair                                     | 5  | 351   | 1755  | 23-07-2001 |
| 16 | Almirah Big                                   | 1  | 3385  | 3385  | 25-02-2001 |
| 17 | Assistant Table                               | 1  | 2811  | 2811  | 23-07-2001 |
| 18 | Patient Trolley                               | 1  | 2270  | 2270  | 23-07-2001 |
| 19 | Patient Trolley                               | 1  | 2490  | 2490  | 8/6/2005   |
| 20 | Wheel Chair                                   | 1  | 2495  | 2495  | 8/6/2005   |
| 21 | Wheel Chair                                   | 1  | 2250  | 2250  | 23-07-2001 |
| 22 | Bed Side locker                               | 15 | 1590  | 23850 | 23-07-2001 |
| 23 | Bed Side Stool                                | 12 | 441   | 5292  | 5/12/03    |
| 24 | Conference Chair                              | 2  | 2190  | 4380  | 15-03-2008 |
| 25 | I.V. Stand                                    | 3  | 1500  | 4500  | 15-10-2010 |
| 26 | Kick Bucket                                   | 5  | 175   | 875   | 15-05-2008 |
| 27 | Examination Table                             | 1  | 1790  | 1790  | 23-07-2001 |
| 28 | Oxygen Trolley                                | 2  | 288   | 576   | 25-02-2002 |
| 29 | Bed Straight                                  | 5  | 1850  | 9250  | 23-07-2001 |
| 30 | Waste Bin Stand                               | 2  | 2193  | 4386  | 15-10-2010 |
|    | <b>HDU</b>                                    |    |       |       |            |
| 31 | Bed Side locker                               | 4  | 8050  | 32200 | 01/06/06   |
| 32 | Crash Card                                    | 1  | 18900 | 18900 | 15-05-2008 |
| 33 | I.V. Stand                                    | 4  | 650   | 2600  | 21-08-2007 |
| 34 | Black Dustbin                                 | 4  | 2480  | 9920  | 18-12-2013 |
| 35 | Black Dustbin                                 | 2  | 2480  | 4960  | 16-01-2015 |
| 36 | Dustbin Yellow                                | 1  | 2480  | 2480  | 30-03-2013 |
|    | <b>New Building OPD O<br/>&amp; G + Peads</b> |    |       |       |            |
| 37 | Assistant Table                               | 4  | 2811  | 11244 | 2/9/2001   |
| 38 | Arm Chair                                     | 6  | 394   | 2364  | 23-12-2000 |
| 39 | Almirah Small                                 | 2  | 2288  | 4576  | 3/1/2001   |
| 40 | Almirah Big                                   | 3  | 3385  | 10155 | 23-12-2000 |
| 41 | Bench Steel                                   | 8  | 5950  | 47600 | 24-09-2013 |
| 42 | Screen Stand                                  | 2  | 1100  | 2200  | 10/12/2001 |
| 43 | Wheel Chair                                   | 1  | 2250  | 2250  | 6/4/2005   |
| 44 | Patient Trolley                               | 1  | 2250  | 2250  | 15-10-2010 |
| 45 | Dustbin Yellow 20 Ltr.                        | 1  | 3060  | 3060  | 13-01-2010 |
| 46 | Dustbin Black 30 Ltr.                         | 2  | 3200  | 6400  | 05/05/2014 |
| 47 | Executive Chair                               | 3  | 2470  | 7410  | 06/03/2002 |
| 48 | Revolving Stool                               | 3  | 441   | 1323  | 24-10-2001 |

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|    |                                 |    |       |       |            |
|----|---------------------------------|----|-------|-------|------------|
| 49 | Revolving Stool                 | 2  | 441   | 882   | 10/12/2001 |
| 50 | Visitor Chair                   | 5  | 2190  | 10950 | 31-03-2006 |
|    | <b>Pathology<br/>Department</b> |    |       |       |            |
| 51 | Office Table                    | 2  | 5712  | 11424 | 3/10/1998  |
| 52 | Office Table                    | 2  | 4518  | 9036  | 18-02-2002 |
| 53 | Almirah Big                     | 1  | 2239  | 2239  | 21-04-2001 |
| 54 | Almirah Big                     | 4  | 3582  | 14328 | 10/4/2002  |
| 55 | Steel Rack 4 Shelves            | 1  | 689   | 689   | 26-10-1998 |
| 56 | Steel Rack 6 Shelves            | 1  | 1390  | 1390  | 21-04-2001 |
| 57 | Airport Chair 3 Seater          | 1  | 5950  | 5950  | 5/9/2014   |
| 58 | Executive Chair                 | 1  | 2160  | 2160  | 31-03-2006 |
| 59 | Executive Chair                 | 3  | 2470  | 7410  | 18-03-2005 |
| 60 | Office Chair with arm           | 2  | 394   | 788   | 25-07-2002 |
| 61 | Revolving Stool                 | 7  | 441   | 3087  | 24-10-2001 |
| 62 | Bed                             | 2  | 2100  | 4200  | 29-02-2015 |
| 63 | Lockers                         | 2  | 2879  | 5758  | 23-07-2001 |
| 64 | Dustbing Yellow 30<br>Ltr.      | 1  | 3200  | 3200  | 8/1/2015   |
| 65 | Dustbing Red 20 Ltr.            | 1  | 2480  | 2480  | 25-11-2013 |
|    | <b>OPD</b>                      |    |       |       |            |
| 66 | Almirah Big                     | 3  | 2239  | 6717  | 22-09-1998 |
| 67 | Almirah Big                     | 1  | 2239  | 2239  | 22-09-1998 |
| 68 | Almirah Big                     | 1  | 3582  | 3582  | 18-02-2002 |
| 69 | Almirah Small                   | 2  | 1325  | 2650  | 22-09-1998 |
| 70 | Almirah Small                   | 1  | 1325  | 1325  | 22-09-1998 |
| 71 | Assistant Table                 | 2  | 2239  | 4478  | 22-09-1998 |
| 72 | Assistant Table                 | 3  | 2811  | 8433  | 25-11-2000 |
| 73 | Assistant Table                 | 1  | 2811  | 2811  | 25-11-2000 |
| 74 | Clerk Table                     | 3  | 1038  | 3114  | 22-09-1998 |
| 75 | Arm Chair                       | 4  | 278   | 1112  | 22-09-1998 |
| 76 | Arm Chair                       | 5  | 278   | 1390  | 22-09-1998 |
| 77 | Arm Chair                       | 16 | 394   | 6304  | 25-11-2000 |
| 78 | Attendent Stool                 | 6  | 320   | 1920  | 5/3/1999   |
| 79 | Attendent Stool                 | 5  | 441   | 2205  | 19-12-2000 |
| 80 | Attendent Stool                 | 10 | 441   | 4410  | 19-12-2000 |
| 81 | Multipurpose Trolley            | 2  | 16290 | 32580 | 9/3/2013   |
| 82 | Dustbin Black 10 Ltr.           | 3  | 1522  | 4566  | 6/12/2007  |
| 83 | Dustbin Black 20 Ltr.           | 9  | 2161  | 19449 | 6/12/2007  |

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|     |                          |    |      |       |            |
|-----|--------------------------|----|------|-------|------------|
| 84  | Dustbin Black 30 Ltr.    | 10 | 3200 | 32000 | 24-04-2014 |
| 85  | Dustbin Red 10 ltr.      | 2  | 1522 | 3044  | 6/12/2007  |
| 86  | Dustbin Red 20 ltr.      | 2  | 2193 | 4386  | 22-10-2009 |
| 87  | Dustbin Red 20 ltr.      | 1  | 2193 | 2193  | 22-10-2009 |
| 88  | Dustbin Red 20 ltr.      | 2  | 2193 | 4386  | 22-10-2009 |
| 89  | Dustbin Red 30 ltr.      | 5  | 3250 | 16250 | 9/3/2013   |
| 90  | Dustbin Yellow 10 Ltr.   | 2  | 1522 | 3044  | 6/12/2007  |
| 91  | Dustbin Yellow 20 Ltr.   | 1  | 2593 | 2593  | 22-10-2009 |
| 92  | Dustbin Yellow 30 Ltr.   | 5  | 445  | 2225  | 19-12-2000 |
| 93  | Executive Chair          | 2  | 2470 | 4940  | 18-02-2002 |
| 94  | Executive Chair          | 4  | 2160 | 8640  | 22-02-2005 |
| 95  | Examination Table        | 4  | 1800 | 7200  | 17-12-2000 |
| 96  | Foot Step                | 2  | 475  | 950   | 18-10-2001 |
| 97  | Foot Step                | 2  | 475  | 950   | 18-10-2001 |
| 98  | Foot Step                | 1  | 475  | 475   | 18-10-2005 |
| 99  | Lock 70mm                | 12 | 439  | 5268  | 9/3/2013   |
| 100 | Lock 60mm                | 9  | 359  | 3231  | 9/3/2013   |
| 101 | Patient Trolley          | 3  | 2490 | 7470  | 4/3/2005   |
| 102 | Revolving Stool          | 6  | 441  | 2646  | 13-10-2001 |
| 103 | Surgeon Locker & Shelves | 1  | 2871 | 2871  | 26-03-1999 |
| 104 | Scissor                  | 1  | 195  | 195   | 17-08-2016 |
| 105 | Visitor Chair            | 8  | 2190 | 17520 | 22-12-2007 |
| 106 | Wheel Chair              | 2  | 2250 | 4500  | 4/3/2005   |
| 107 | Screen Stand             | 12 | 1050 | 12600 | 19-12-2000 |
| 108 | Luggage Trolley          | 1  | 3429 | 3429  | 26-10-1998 |
|     | <b>Labour Room</b>       |    |      |       |            |
| 109 | Conference Chair         | 2  | 2190 | 4380  | 23-11-2001 |
| 110 | Airport Chair Steel      | 5  | 351  | 1755  | 1/4/2003   |
| 111 | Airport Chair Plastic    | 2  | 1640 | 3280  | 19-03-2008 |
| 112 | Locks                    | 5  | 67   | 335   | 18-03-2018 |
| 113 | Surgeon Locker           | 1  | 4050 | 4050  | 6/8/2001   |
| 114 | Wall Clock               | 2  | 110  | 220   | 14-03-2009 |
| 115 | Bed Straight             | 1  | 1950 | 1950  | 6/8/2001   |
| 116 | Dustbin Red              | 1  | 8500 | 8500  | 8/1/2008   |
| 117 | Revolving Stool          | 1  | 441  | 441   | 28-11-2011 |
| 118 | Wheel Chair              | 1  | 2495 | 2495  | 6/8/2001   |
| 119 | Screen Stand             | 2  | 1150 | 2300  | 6/8/2001   |
| 120 | Foot Step                | 6  | 695  | 4170  | 10/7/2008  |

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|     |                                 |    |       |       |            |
|-----|---------------------------------|----|-------|-------|------------|
| 121 | Foot Step                       | 1  | 695   | 695   | 10/10/2009 |
|     | <b>Blood Storage Department</b> |    |       |       |            |
| 122 | Visitor Chair                   | 6  | 2190  | 13140 | 20-02-2008 |
|     | <b>NICU</b>                     |    |       |       |            |
| 123 | Visitor Chair                   | 5  | 2190  | 10950 | 27-02-2008 |
| 124 | Arm Chair                       | 4  | 351   | 1404  | 25-02-2002 |
| 125 | Bed Side locker                 | 1  | 1390  | 1390  | 18-10-2007 |
| 126 | Surgeon Locker 8 Shelves        | 1  | 2879  | 2879  | 18-10-2001 |
| 127 | Surgeon Locker 8 Shelves        | 2  | 2879  | 5758  | 18-10-2001 |
| 128 | Surgeon Locker 6 Shelves        | 1  | 2379  | 2379  | 18-10-2007 |
| 129 | Crash Card                      | 1  | 18900 | 18900 | 27-02-2008 |
| 130 | Dustbin Black 20 Ltr.           | 1  | 2193  | 2193  | 10/1/2008  |
| 131 | Dustbin Red 10 ltr.             | 1  | 1700  | 1700  | 10/1/2008  |
| 132 | Dustbin Yellow 10 Ltr.          | 1  | 1700  | 1700  | 10/1/2008  |
| 133 | Waste Bin Stand                 | 1  | 1620  | 1620  | 1/4/2010   |
|     | <b>Ward-III</b>                 |    |       |       |            |
| 134 | Visitor Chair                   | 4  | 925   | 3700  | 31-03-2006 |
| 135 | Oxygen Trolley                  | 1  | 286   | 286   | 24-10-2001 |
| 136 | I.V. Stand                      | 3  | 390   | 1170  | 9/5/2007   |
|     | <b>ICU Department</b>           |    |       |       |            |
| 137 | Assistant Table                 | 2  | 2811  | 5622  | 13-04-2006 |
| 138 | Conference Chair                | 2  | 2190  | 4380  | 22-02-2008 |
| 139 | Black Dustbin                   | 13 | 445   | 5785  | 10/7/2013  |
| 140 | ECG Trolley                     | 1  | 2265  | 2265  | 1/4/2012   |
| 141 | Surgeon Locker                  | 5  | 3400  | 17000 | 12/9/2005  |
| 142 | Almirah Small                   | 1  | 1325  | 1325  | 31-03-2006 |
| 143 | Almirah Big                     | 3  | 3385  | 10155 | 31-03-2006 |
|     | <b>Main O.T. Department</b>     |    |       |       |            |
| 144 | Assistant Table                 | 2  | 2811  | 5622  | 9/8/2001   |
| 145 | Arm Chair                       | 6  | 394   | 2364  | 26-02-2002 |
| 146 | Aluminium Box                   | 3  | 1787  | 5361  | 3/4/2008   |
| 147 | Bed Side locker                 | 5  | 1390  | 6950  | 19-10-2001 |
| 148 | Foot Step                       | 1  | 475   | 475   | 24-11-2001 |
| 149 | Conference Chair                | 2  | 2190  | 4380  | 17-11-2008 |

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|                            |                           |    |      |       |                         |
|----------------------------|---------------------------|----|------|-------|-------------------------|
| 150                        | Fowler Bed with key       | 4  | 6285 | 25140 | 19-01-2001              |
| 151                        | Instrument Trolley        | 12 | 6900 | 82800 | 09-08-2001 & 09-06-2015 |
| 152                        | Patient Trolley           | 1  | 2970 | 2970  | 9/8/2001                |
| 153                        | Straight Stool            | 2  | 441  | 882   | 9/8/2001                |
| 154                        | Surgeon Locker 6 Shelves  | 2  | 3400 | 6800  | 24-11-2001              |
| 155                        | Surgeon Locker 8 Shelves  | 3  | 3540 | 10620 | 19-10-2001              |
| 156                        | Kick Bucket with stand    | 6  | 1251 | 7506  | 1/4/2013                |
| 157                        | Waste Bin Stand           | 5  | 1620 | 8100  | 8/4/2002                |
| 158                        | Wheel Chair               | 2  | 6495 | 12990 | 9/8/2001                |
| 159                        | I.V. Stand                | 5  | 675  | 3375  | 9/8/2001                |
| <b>Casualty Department</b> |                           |    |      |       |                         |
| 160                        | Bed Fowler                | 1  | 6285 | 6285  | 16-07-2001              |
| 161                        | Bed Fowler                | 4  | 7690 | 30760 | 6/7/2006                |
| 162                        | Bed Fowler                | 1  | 7690 | 7690  | 1/4/2008                |
| 163                        | Bed Fowler                | 1  | 7690 | 7690  | 23-02-2008              |
| 164                        | Luggage Trolley           | 1  | 1000 | 1000  | 28-04-2010              |
| 165                        | Lock 50mm                 | 10 | 185  | 1850  | 10/1/2013               |
| 166                        | Oxygen Trolley            | 3  | 288  | 864   | 23-05-2008              |
| 167                        | Surgeon Locker 8 Shelves  | 1  | 3450 | 3450  | 24-10-2001              |
| 168                        | Surgeon Locker 8 Shelves  | 2  | 3450 | 6900  | 14-12-2001 & 22-12-2001 |
| 169                        | Visitor Chair             | 1  | 2190 | 2190  | 23-03-2008              |
| 170                        | Arm Chair                 | 2  | 351  | 702   | 2/3/2002                |
| 171                        | Wheel Barrow              | 1  | 8500 | 8500  | 16-01-2001              |
| 172                        | Wooden Block              | 6  | 80   | 480   | 03-07-2004 & 14-01-2004 |
| 173                        | Wheel Chair               | 2  | 8250 | 16500 | 7/10/2014               |
| 174                        | Wheel Chair               | 2  | 4200 | 8400  | 6/7/2006                |
| 175                        | Kick Bucket               | 9  | 100  | 900   | 2/12/2008               |
| 176                        | Curved Instrument Trolley | 1  | 4575 | 4575  | 20-09-2006              |
| 177                        | Instrument Trolley        | 1  | 2675 | 2675  | 9/8/2001                |
| 178                        | ECG Trolley               | 1  | 2265 | 2265  | 28-11-2001              |

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|     |                                  |     |                         |                |            |
|-----|----------------------------------|-----|-------------------------|----------------|------------|
| 179 | Patient Stool                    | 15  | 441                     | 6615           | 22-12-2001 |
| 180 | Dustbin Red                      | 4   | 3200                    | 12800          | 12/3/2013  |
| 181 | Dustbin Black                    | 4   | 2422                    | 9688           | 31-12-2007 |
| 182 | Dustbin Yellow                   | 4   | 445                     | 1780           | 30-01-2004 |
| 183 | Screen Stand                     | 2   | 1050                    | 2100           | 22-12-2001 |
| 184 | Bed Semi Fowler                  | 2   | 5454                    | 10908          | 22-12-2001 |
| 185 | Bed Side locker                  | 14  | 1390                    | 19460          | 22-12-2001 |
| 186 | Dressing Trolley                 | 2   | 2675                    | 5350           | 22-12-2001 |
| 187 | Patient Transfer Trolley         | 1   | 2000                    | 2000           | 22-12-2001 |
| 188 | I.V. Stand                       | 2   | 650                     | 1300           | 22-12-2001 |
|     | <b>Minor O.T. Casualty</b>       |     |                         |                |            |
| 189 | Assistant Table                  | 1   | 2239                    | 2239           | 22-02-2002 |
| 190 | I.V. Stand                       | 3   | 650                     | 1950           | 24-12-2001 |
| 191 | Instrument Trolley               | 2   | 1130                    | 2260           | 10/7/2001  |
| 192 | Instrument Trolley               | 1   | 1130                    | 1130           | 9/8/2001   |
| 193 | Dressing Trolley                 | 1   | 2675                    | 2675           | 8/8/2001   |
| 194 | Almirah Small                    | 1   | 3125                    | 3125           | 24-01-2001 |
|     | <b>OPD</b>                       |     |                         | 0              |            |
| 195 | Air Port Chair (S.S., 3 Seaters) | 100 | 5950                    | 595000         | 24-09-2013 |
| 196 | Bar Chair                        | 6   | 3700                    | 22200          | 15-12-2005 |
| 197 | Counter Chair                    | 6   | 925                     | 5550           | 17-03-1999 |
|     |                                  |     | <b>Total Amount Rs.</b> | <b>1810544</b> |            |

Early steps to dispose of these items having book value amounting to Rs. 1810544/- may be taken as due to passage of time there is every possibility of deteriorating their condition. Further they may not fetch good amount on their late disposal. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authorities is required to take necessary steps according to relevant rules/procedures to dispose of these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items from other departments may also be obtained and take necessary actions in light of GFR under intimation to Audit.

PARA NO. 13

(Audit Memo No. 16 Dated: 16.02.2021)

Para-19

ST  
53/4

**Sub: Avoidable expenditure of Rs. 1145966/- due to injudicious assessment of sanctioned load of electricity supply.**

The Maharishi Valmiki Hospital had one domestic electricity connection (CA No.660000010128) of sanctioned load of 1300KW respectively. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connections at any time during April 2019 to March 2020 was 918KW. As per electricity tariff schedule demand charges at Rs.250per KVA plus Pension Trust Surcharge are payable as electricity charges based on the sanctioned load even when the consumption is less. MVH had paid a total sum of Rs. 1145966/- as demand/electricity charges as detailed below:

| S. No. | Period      | Sanctioned load | Maximum load | Difference in Contract demand and maximum demand | Fixed charges paid | Avoidable amount of fixed charges | Remarks  |
|--------|-------------|-----------------|--------------|--|--------------------|-----------------------------------|--|
| 1.     | March, 2019 | 1300            | 918          | 382  | 261.8              | 100008                            | $1300 \times 250 \times 1.0473 = 340372.50$  |
| 2.     | April, 2019 | 1300            | 918          | 382  | 246.2              | 94048                             | 320092.50  |
| 3.     | May, 2019   | 1300            | 918          | 382  | 245.42             | 93752                             | $1300 \times 250 \times 0.9817 = 319052.50$  |
| 4.     | June, 2019  | 1300            | 918          | 382  | 246.52             | 94173                             | $1300 \times 250 \times 0.9861 = 320482.5$   |
| 5.     | July, 2019  | 1300            | 918          | 382  | 258.05             | 98575                             | $1300 \times 250 \times 0.5806 = 188695$<br>$1300 \times 250 \times 0.4516 = 146770$<br>Total=335465     |
| 6.     | Aug, 2019   | 1300            | 918          | 382  | 245.42             | 93750                             | $1300 \times 250 \times 0.0645 = 20962.50$<br>$1300 \times 250 \times 0.9172 = 298090$<br>Total=319052.5 |
| 7.     | Sep, 2019   | 1300            | 918          | 382  | 254.57             | 97248                             | 330947.50  |
| 8.     | Oct, 2019   | 1300            | 918          | 382  | 245.42             | 93750                             | $1300 \times 250 \times 0.9817 = 319052.50$<br>Total=319052.50   |



|              |              |      |     |     |        |                |  |
|--------------|--------------|------|-----|-----|--------|----------------|--|
| 9.           | Nov,<br>2019 | 1300 | 918 | 382 | 238.45 | 91088          | 1300x250x0.1000=<br>32500<br>1300x250x0.8538<br>Total=309985 |
| 10.          | Dec,<br>2019 | 1300 | 918 | 382 | 258.07 | 98585          | 1300x250x1.0323=<br>335497.50                                |
| 11.          | Jan,<br>2020 | 1300 | 918 | 382 | 239.97 | 91669          | 1300x250x0.9599=<br>311967.50                                |
| 12.          | Feb,<br>2020 | 1300 | 918 | 382 | 260    | 99320          | 1300x250x1.0401=33<br>8032.50                                |
| <b>Total</b> |              |      |     |     |        | <b>1145966</b> |  |

Had the Maharishi Valmiki Hospital authority assessed the requirement of electricity supply based on the actual consumption and got the sanctioned load for domestic connection reviewed it could have saved of Rs.1145966/- during the year 2019-2020. Necessary action may please be taken under intimation to audit.

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**PARA NO. 14**

(Audit Memo No. 18 Dated : 16.02.2021)

**Sub: Non utilization of imprest money.**

As per the rule, the imprest money may be utilized to meet expenses on the following:

- (i) All types of expenses on training and administration. No pay & Allowances will be disbursed from this advance.
- (ii) Advance of TA/DA in emergent and exceptional cases to staff when there is no time to draw it from the authority concerned.
- (iii) Contingent expenditure.

*Settled & Taken as fresh*

During the test audit of Maharishi Valmiki Hospital, Pooth Khurd, it has been observed that the department has kept the entire amount of imprest money amounting to Rs.2000/- in hand.

As such the department is not utilizing the imprest money for the purpose it is meant for.

The amount of Imprest may be deposited with government accredited bank. Needful may be done and compliance be shown to next audit.

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PARA NO. 15

(Audit Memo. No. 19 Dated: 16.02.2021)

**Sub: Irregularities in Leave Accounts.**

**Accordingly to Rule 27 of CCS (Leave) Rules, 1972 - Calculation of Earned Leave**

(1) Earned leave shall be credited to the leave account of Government servant at the rate of 2½ days for each completed calendar month of service which he is likely to render in a half-year of the calendar year in which he is appointed.

(2)(a) The credit for the half-year in which a Government servant is due to retire or resigns from the service shall be afforded only at the rate of 2½ days per completed calendar month up to the date of retirement or resignation.

(b) When a Government servant is removed or dismissed from service or dies while in service, credit of earned leave shall be allowed at the rate of 2½ days per completed calendar month up to the end of the Calendar month preceding the calendar month in which he is removed or dismissed from service or dies in service.

(3) If a Government servant has availed of extraordinary leave and/or some period of absence has been treated as dies non in a half-year, the credit to be afforded to his leave account at the commencement of the next half-year shall be reduced by 1/10th of the period of such leave and/or dies non subject to maximum of 15 days.

(4) While affording credit of earned leave, fractions of a day be rounded off to the nearest day.

**Accordingly to Rule 43 of CCS (Leave) Rules, 1972 - Maternity Leave:**

A female Government servant (including an apprentice) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of <sup>1</sup>[180 days] from the date of its commencement.

During the test check of Service books provided by the hospital, it is observed that the hospital has not deducted 1/10<sup>th</sup> of the period of Extraordinary Leave from the leave account of official and sanctioned Maternity Leave for third child, which is irregular. Detail is given below:-

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| Smt. Sushma Thakran,<br>Nurse staff | Page No.<br>of service<br>book | Extraordinary Leave<br>(in days)        | Maternity Leave<br>(in days) |
|-------------------------------------|--------------------------------|---|------------------------------|
| 06.01.1992 to 04.04.1992            | 11                             | -                                       | 90                           |
| 05.11.1992 to 06.11.1992            | 15                             | 2                                       | -                            |
| 11.11.1992                          | 15                             | 1                                       | -                            |
| 17.12.1992 to 23.12.1992            | 15                             | 7                                       | -                            |
| 21.01.1996 to 19.04.1996            | 17                             | -                                       | 90                           |
| 20.05.1997 to 30.06.1997            | 19                             | 42*(1/10 <sup>TH</sup> reduced in S.B.) | -                            |
| 17.07.1997 to 31.12.1997            | 19                             | 168                                     | -                            |
| 06.01.1998 to 21.04.1998            | 19                             | 106                                     | -                            |
| 23.12.1999 to 05.05.2000            | 21                             | -                                       | 135                          |
| <b>Total</b>                        |                                | <b>326</b>                              | <b>315</b>                   |

HOD may either adjust the Extraordinary Leave sanctioned with medical certificate against other kinds of leave admissible or recovery of EOL and Maternity Leave for third child may be made as per Central Civil Services (Leave) Rules, 1972 and deposited to Govt. account. Other similar cases may be reviewed at hospital level under intimation to audit.

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PARA NO. 16

(Audit Memo. No. 21 Dated: 17.02.2021)

Sub: LTC Recovery amounting to Rs. 181533 /-

As per order No. F.20/10/2016-AC/104-28 dated 25.02.2016 it is clearly mentioned that the following procedure will be followed in respect of air travel on tours and LTC so as to contain the Government expenditure to that extent.

- (a) Entitled category officers are allowed to travel by any airlines, i.e. either by Air-India or by private airlines of their choice, on tours and LTC, provided the fair of air-ticket does not exceed that of Air-India on the date of journey. Officers should endeavor to but the cheapest air ticket possible. However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class;
- (b) In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters/offices/websites of Air- India or Private airlines or through the approval travel agencies viz.' M/s BalmerLawrie& Co. Ltd. / M/s Ashok Tours & Travels Ltd./IRCTC /DTTDC. Booking of tickets through any other agency is not permissible.
- (c) No reimbursement of air fare shall be allowed more than that of Air India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach printout of rate chart of air fare of Air-India taken from their official web-site i.e., the air fare applicable on the date of booking of ticket of private airlines.

During the test check of the LTC bills maintained by the Maharishi Valmiki Hospital for the Audit period 2019-2020, it has been noticed that the following official has not submitted the printout of rate chart of air fare of Air-India taken from their official web-site i.e., the air fare applicable on the date of booking of ticket of private airlines. Details are given below:-

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| Sr. No | Name and Desigant in Sh./Smt/Ms.     | Block year            | Bill No. & Date       | Destinatio n                | Pvt. Mode of Trasport         | Amoun t Paid | Amount to be recovered | Remarks   |
|--------|--------------------------------------|-----------------------|-----------------------|-----------------------------|-------------------------------|--------------|------------------------|---|
| 1      | Sh Parveen, Nursing Officer          | 2018-2021 (All India) | LTC-337 DT.06.01.2020 | Delhi to Baghdogra and back | By Air Air Asia and Spice jet | 62505        | 62505                  | The journey was performed by Air Asia and Spice Jet on 13.04.2019 & 18.04.2019 whereas the least fare of Air India Airlines was taken for 12.05.2019, 14.05.2019 and 17.05.2019, 19.05.2019, 21.05.2019 for Kolkata to Bagdogra and back. |
| 2.     | Veikhoru L.S. Senior Nursing Officer | 2018-2021 (All India) | LTC-545 DT.24.12.2019 | Delhi to Imphal and back    | By Air Air Asia and Air India | 61320        | 20436                  | The officer had claimed Rs.20436/- for four persons including him for travelling New Delhi to Guwahati by air through Air Asia but the least fare of Air India Airlines on the date of booking of Private Airlines is not enclosed.       |

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|                               |   |                      |                       |                               |   |       |               |  |
|-------------------------------|---|----------------------|-----------------------|-------------------------------|---|-------|---------------|--|
| 3.                            | Smt.Suchita S Peter, Senior Nursing Officer | 2018-2021(All India) | LTC-577 DT.13.01.2021 | Delhi to Bagdogra and back    | By Air Asia, Indigo                                 | 63806 | 32896         | The officer had claimed Rs.32896/- for four persons including him for travelling Kolkatta to Bagdogra and back by Private Air Lines but the least fare of Air India Airlines on the date of booking of Private Airlines is not enclosed. |
| 4.                            | Dr. Vijay Singh Costa,Gr-II, SPCL           | 2014-17(All India)   | LTC-151 DT.06.03.2019 | Delhi to Pondicherry and back | By Air Vistara Airlines, Indigo Airlines and by Bus | 66756 | 65696         | The officer had claimed Rs.65696/- for four persons including him for travelling Delhi to Chennai and back by Private Air Lines but the least fare of Air India Airlines on the date of booking of Private Airlines is not enclosed.     |
| <b>Amount to be Recovered</b> |   |                      |                       |                               |   |       | <b>181533</b> |  |

**Either the total recovery of Rs. 181533/- may be recovered from the above officers/officials or provide a copy of least fare of Air India on the date of booking of private Air Lines after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.**

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**PARA NO. 17**

(Audit Memo. No. 22 Dated: 17.02.2021)

**Sub. : Non -return of Library Books amounting to Rs.97269/-.**

During the test check of library records, it is observed that the Library had issued 11 books to Doctors amounting to Rs.97269/- since long but the same was not returned back to library till date. The details of books are as under: -

| Sl.No.       | Accession Number | Date of issue | Amount of the books                        | Issued to Doctors     |
|--------------|------------------|---------------|--|-----------------------|
| 1            | 46-A             | 29.11.2018    | 805  | Dr. Rajneesh Gupta    |
| 2            | 284              | 13.10.2019    | 11653                                      | Dr. Mahinder Aggarwal |
| 3            | 285              | 13.10.2019    | 11653                                      | Dr. Mahinder Aggarwal |
| 4            | 144              | 13.10.2019    | 8995                                       | Dr. Mahinder Aggarwal |
| 5            | 145              | 13.10.2019    |  | Dr. Mahinder Aggarwal |
| 6            | 062              | 13.10.2019    | 10384                                      | Dr. Mahinder Aggarwal |
| 7            | 279              | 25.09.2019    | Not amount mentioned in Accession Register | Dr. S. Sidharath      |
| 8            | 160              | 23.06.2019    | 409  | Dr. Yudhivir Singh    |
| 9            | 5                | 25.09.2019    | Accession No. has                          | Dr. Rupa Arora        |
| 10           | 6                | 25.09.2019    | not mentioned in issuance register         |                       |
| 11           | 69               | 03.10.2019    | 53370                                      | Dr. Sushila Kumari    |
| <b>Total</b> |                  |               | <b>97269</b>                               |                       |

HOD is to take necessary immediate action to take back the books from the above mentioned doctors or recover the amount. All such other similar cases may be reviewed at hospital level.

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PARA NO. 18

(Audit Memo. No. 23 Dated: 18.02.2021)

**Sub: Recovery of entire amount of medical reimbursement & LTC paid.**

As per the Ministry of Health & Family Welfare order No. S-11012/2/2016-CGHS-P dated 08.11.2016 regarding revision of income limit for dependency for the purpose of providing Central Government Health Scheme(CGHS) coverage to family members of the CGHS covered employees subsequent to implementation of recommendation of the seventh Central pay commission, it is clearly mentioned in para 5 that all the orders related to the CGHS Rules stand amended to the extent that the income limit for Rs.3500/- per month from all sources including pension/family pension stands amended to an income of Rs.9000/- plus amount of the dearness relief on the basic pension of Rs.9000/- as on the date of consideration. The amount of dearness relief, as indicated in the income limit stands for the amount of dearness relief drawn by a pensioner/family pensioner on the date of consideration and not the amount of dearness relief due on the date of consideration. **The income limit for dependency of 'Rs.9000/-plus amount of the dearness relief on the Basic pension of Rs.9000/- as on the date of consideration', shall also be applicable for the cases covered under CS(MA)Rules, 1944 for the purpose of examining eligibility of family members of the Central Government employee for medical facilities under the Rules.**

During the test-check of Form No. 16 (2019-2020), a certificate issued by DDO under section 203 of the Income – Tax Act, 1961, deducted at source from income chargeable under the head of 'salaries' and the medical register maintained by the office superintendent for issuance of medical health card to the beneficiaries/ employees of the hospital under DGEHS, one instance has come to the notice of the audit where the beneficiary under DGEHS has been claiming medical reimbursement facility in r/o of his parents showing them wholly dependent on him and on the other hand the officer is availing the benefit of HRA rebate under section 10 of Income-tax Act, 1961 on the grounds that the officer has been paying house rent to his father.

The details are given as under:-

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| Sl. No. | Name of the Official & Designation | DGEHS Card No. | Name of members dependent   | Relation with employee  | Remark  |
|---------|------------------------------------|----------------|---|---|---|
| 1.      | Dr. Amit Shokeen, M.O.             | 112265         | Dr. Amit Shokeen<br>Ms.Savita Shokeen<br>Ms.Anshila Shokeen<br>Sh. Arnav Shokeen<br>Sh. Jagbir Singh<br>Mrs. Yashwanti<br>Ms. Sneh Lata | Self<br>Wife<br>Daughter<br>Son<br>Father<br>Mother<br>Sister(Disabled) | HRA Rebate was given to the official in Assessment year 2020-21 for amounting to Rs.35369/- on the basis of rent agreement that he is paying house rent @ Rs.19965/p.m to his father. |

As per the personal file of Dr. Amit Shokeen, it is found that he has claimed medical bills amounting to Rs.68862/- and Rs.38793/- in respect of his father namely Sh. Jagbir Singh and his mother namely Mrs. Yashwanti respectively. Availing of medical reimbursement facilities on the grounds that his parents are wholly dependent on the said officer and getting the HRA rebate at the same time on the grounds the officer has been paying rent to his father for residing with him is contradictory. **A thorough investigation on this account is required to be done departmentally and the entire amount of medical reimbursement as well as LTC made to him in r/o his parents may be recovered from the concerned officer under intimation to audit.**

**Further, the names of his parents of the concerned officer may also be removed from his DGEHS Card and update the details of family in Service Book. All such other similar cases may be reviewed at hospital level.**

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PARA NO. 19

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(Audit Memo No-24 Dated: 18-02-2021)

Sub: Non revalidation of FDR/Bank Guarantees.

During the course of audit of records of FDR/BG of Maharishi Valmiki Hospital, it has been observed that the validity of FDR/Bank Guarantees, submitted by contractors has already been expired and the Hospital has not made any efforts to get these FDR/ Bank guarantee revalidated as per detail given hereunder.

| S. No. | Name of Bank              | FDR NO. | Amount of Valuable FDR/BG | Date of issue of BG | Date of expiry of validity of FDR/BG | Page no. & Sr. No. of EMD Register |
|--------|---------------------------|---------|---------------------------|---------------------|--------------------------------------|------------------------------------|
| 1.     | Bank of Baroda            | 079618  | 50000                     | 26.12.2008          | 26.12.2011                           | 7/101                              |
| 2.     | Syndicate Bank            | 867007  | 50000                     | 26.12.2008          | 26.06.2012                           | 7/103                              |
| 3      | Syndicate Bank            | 866999  | 50000                     | 24.12.2008          | 24.06.2012                           | 7/104                              |
| 4.     | Oriental Bank of Commerce | 0523518 | 50000                     | 29.12.2008          | 29.12.2011                           | 7/105                              |
| 5.     | Dena Bank                 | 0844170 | 50000                     | 29.12.2008          | 29.12.2011                           | 8/115                              |
| 6.     | Oriental Bank of Commerce | 0523517 | 50000                     | 29.12.2008          | 29.12.2011                           | 10/138                             |
| 7.     | The Federal Bank          | 763608  | 45500                     | 03.05.2010          | 03.12.2013                           | 11/158                             |
| 8.     | The Federal Bank          | D357388 | 72000                     | 07.03.2011          | 07.03.2016                           | 11/163                             |
| 9.     | Corporation Bank          | 182403  | 30728                     | 31.03.2011          | 31.03.2014                           | 12/169                             |

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|     |                                 |                |         |            |            |        |
|-----|---------------------------------|----------------|---------|------------|------------|--------|
| 10. | SBI                             | 323389951198   | 50000   | 18.05.2012 | 18.11.2012 | 13/184 |
| 11. | SB<br>Travancore                | 67300365816    | 60000   | 05.11.2014 | 12.01.2016 | 17/252 |
| 12. | HDFC                            | 50300108718063 | 1000000 | 03.09.2015 | 03.09.2018 | 18/265 |
| 13. | Axis Bank                       | 17052427692    | 5000    | 25.01.2017 | 25.04.2018 | 18/267 |
| 14. | Axis Bank                       | 17052427701    | 15000   | 24.02.2017 | 24.05.2018 | 18/268 |
| 15. | Oriental<br>Bank of<br>Commerce | 14363031018677 | 5000    | 15.03.2017 | 15.03.2018 | 18/269 |

The same objection has been pointed out by the previous audit party vide para no.09 during the audit period 2018-19 but the hospital authority has not taken appropriate action to revalidate these FDRs/BG or refund them to the concerned firms if the purpose of holding these FDRs/BG has been fulfilled which details given under:

| S. No. | Name of agency        | Amount of Valuable FDR/BG | Date of issue of BG | Date of expiry of validity of FDR/BG |
|--------|-----------------------|---------------------------|---------------------|--------------------------------------|
| 1.     | M/s Chinar Surgical   | 35000                     | 09.12.2014          | 09.02.2016                           |
| 2.     | Kaushik Medical Store | 106660.16                 | 06.10.2017          | 06.10.2018                           |
| 3.     | M/s Kamla Enterprises | 108939.39                 | 04.10.2017          | 04.01.2019                           |

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed at hospital level under intimation to Audit.



PARA NO. 20

(Audit Memo No-25 dated :18-02-2021)

**Sub: Non-obtaining of status of works for amounting to Rs.2,53,17,962/- issued to PWD.**

Scrutiny of records relating to sanctions granted for various works including repair and maintenance works has revealed that Administrative Approvals and Expenditure Sanctions worth Rs. 2,53,17,962/- were given to PWD for different type of works in Maharishi Valmiki Hospital for Civil/Electric works during the year 2019-2020. Since the Administrative Approvals/ Expenditure Sanctions were issued to PWD involve a huge amount, it is essential that proper follow up/ watch pm the physical and financial progress of the work for which the A/A & E/S issued is ensured.

**PWD ELECTRIC**

**Sanction order issued in 2019-20 in respect of M.V Hospital, Pooth Khurd, Delhi**

| SN | PWD (Elec)  | Head            | Amount        | Date       |
|----|---|-----------------|---------------|------------|
| 1  | For supplying and installation of SITC of one way talk system in pharmacy and in old hospital building & providing audio system in lecture hall 7 <sup>th</sup> floor new building of MV Hospital | Major Head 2210 | Rs. 13,46,411 | 29/04/2019 |
| 2  | For SITC of online monitoring system and preparing of STP based on EBR of M.V Hospital  | Major Head 2210 | Rs. 28,95,525 | 06/05/2019 |
| 3  | For supplying and installation of SITC EPABX system and extension of intercom facility in pharmacy and laundry at M.V Hospital  | Major Head 2210 | Rs. 10,11,603 | 15/07/2019 |
| 4  | Up gradation of existing  | Major Head 2210 | Rs. 5,62,220  | 19/09/2019 |

|   |  |                 |                    |            |
|---|--|-----------------|--------------------|------------|
| 5 | For shifting of NDPL cable from parking area DG set i at M.V Hospital                                  | Major Head 2210 | Rs. 9,89,612       | 14/10/2019 |
| 6 | Supply and installation of water cooler, water dispenser, refrigerator etc in respect of M. V Hospital | Major Head 2210 | Rs. 7,01,001       | 02/12/2019 |
| 7 | Supply and installation of CCTV camera at M.V Hospital   | Major Head 2210 | Rs. 26,66,290      | 04/01/2020 |
|   | <b>Total</b>   |                 | <b>1,51,45,300</b> |            |

**Expenditure sanction ( 2019-2020) in respect of M.V Hospital, Pooth Khurd, Delhi-110039**

| S.No | PWD (Civil)   | Head            | Amount        | Date       |
|------|---|-----------------|---------------|------------|
| 1    | Miscellaneous emergent repair work in casualty in M.V Hospital  | Major Head 2210 | Rs. 10,60,500 | 01/07/2019 |
| 2    | Providing Led Line Partition wall in X-ray room, counter for blood collection centre, providing steel barricading, M.S gate in parking, ACP sheet in casualty, & other miscellaneous repair work etc. in r/o M.V Hospital | Major Head 2210 | Rs. 50,74,800 | 24/09/2019 |
| 3    | For making building and campus barrier free for accessibility of disabled persons in M.V Hospital   | Major Head 2210 | Rs. 90,10,000 | 18/11/2019 |



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Audit found that there were no records/files maintained by the hospital to watch the progress of works against which A/As & E/s issued. There was no internal control on the part of the Hospital authorities over the works after issue of A/As & E/S.

**HOD should take necessary action to proper follow up/watch on the physical & financial progress of the work for which the A/A & E/S issued to PWD under intimation to audit.**

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PARA NO. 21

(Audit Memo No. 27 Dated:18.02.2021)

Sub: Non imposition of penalty for delayed delivery of supply items .

As per supply order of Non-consumable items/Accessories for Operative Laparoscopic Set make Promis Germany on proprietary basis, the Medical Superintendent, Maharishi Valmiki Hospital, Delhi reserved the right to extend the period of delivery subject to imposition of a penalty of 0.5% per day and maximum 10% at the total cost of supply order. Supply period for supply the items is 30 days for Indian and 90 days for imported items.

During the test check of records it has been observed that the Hospital had issued supply order No. 6(35)/2019-20/MVH/Piur.Sec/3643-47 dated 29.02.2020 to M/s Frontline Electromedical Ltd., T-1-5,0 LSC, Surajmal Vihar, Delhi-110092 for Non-consumable items/Accessories for Operative Laparoscopic Set make Promis Germany on proprietary basis. The expected date of delivery of the above items is 28.03.2020, however on scrutiny of records it has been observed that the items were received in the Hospital only on 10.06.2020 which is a delay of 73 days. The Hospital failed to impose the penalty of 0.5% per day and maximum 10% at the total cost of supply order from the supplier.

**Hospital authority may impose penalty as per supply order on the supplier and the same amount may be deposited in Govt. account under intimation to audit.**

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PARA NO. 22

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( Audit Memo No. 29 Dated : 18.02.2021)

**Sub: Non-functioning of Equipment / machines of ICU/Radiology Department & Labour Room.**

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

The previous audit party has pointed out the following equipments installed in ICU department of Maharishi Valmiki Hospital, but the hospital has not taken any steps on the audit observation vide para no. 10 during the audit period 2017 -2018. At presently, those below mentioned equipments / machines were found non-functional

| Sr. No. | Equipment/ Item           | Period of non-functional | Book Value  |
|---------|---------------------------|--------------------------|-------------|
| 1.      | Ventilator S.No. IN 03035 | 20/11/17 to till date    | 11,00,000/- |
| 2.      | Ventilator S.No. IN 03036 | 08/03/2016 to till date  | 11,00,000/- |

lit means the patients were deprived from the basic amenities of ICU.

Further the previous audit party had mentioned in its report that the above equipments were non functional during the course of Audit and further it has been noticed that the Ventilator at S.No1 and 2 were out of AMC/CMC w.e.f. 14/02/2018. As per rule of 169 of GFR 2017, Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period.

B) The previous audit party has pointed out the following equipments installed in Radiology Department of Maharishi Valmiki Hospital, but the hospital has not taken any steps on the audit observation vide para no. 10 during the audit period 2017 -2018. At presently, that below mentioned equipments / machines was found non-functional

| Sr. No. | Equipment/ Item           | Period of non-functional                            | Book Value    |
|---------|---------------------------|---|---------------|
| 1.      | WIPRO GE & MEDICAL SYSTEM | 27.10.2017 to till date                             | 801000        |
| 2.      | Automative Film Processor | 25.09.2017 to 01.11.2017 & 22.02.2018 to 12.04.2018 | Not mentioned |

C) The previous audit party has pointed out the following equipments installed in Labour Room of Maharishi Valmiki Hospital, but the hospital has not taken any steps on the audit observation

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vide para no. 08 during the audit period 2018 -2019. At presently, that below mentioned equipments / machines was found non-functional.

| Sr. No. | Equipment/ Item     | Period of non-functional | Book Value |
|---------|---------------------|--------------------------|------------|
| 1.      | Digital Haemoglobin | 27.12.2018 to till date  | 190000     |

It has been noticed that warranty period of the above equipment were expired and no paid warranty have been commenced either from the supplier of the equipment or from the other competent firm which is violation of the Rule 169 of GFR 2017.

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 equipments under Annual Maintenance Contract remained out of order w.e.f. September, 2017, however, it seems that the Hospital took no action to get the defective equipments repaired by the contracted firm or by the any other competent firm by invoking the contractual provisional relating to the Maintenance Contract. However, it seems hospital authority took no action till date to get the above equipments / instruments functional in the interest of public

**Hospital Authority may look into the matter on priority basis and take an appropriate action to get the equipment functional in the interest of patients under intimation to audit.**

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PARA NO. 23

( Audit Memo No. 28 Dated: 18.02.2021)

**Sub: Non-production of records.**

Following records was not produced for scrutiny of Audit

1. Files related to the equipments purchased during 2019-2020 and installation reports.
2. Children Education Allowance Register.
3. Property Register
4. Status of ventilators installed in the hospital and their Log books in MV Hospital and STC.
5. All Stock Register ( Consumable and Non Consumable )
6. Indent Books of all Wards/Medical Challans Physical /Inspection Reports
7. Any other auditable record/Register other than the above, maintained by the institution/office.

**2017-2018**

1. Property Register.
2. Record related to Pharmacy.
3. Details of Number of vehicles and log book of the vehicles.
4. Repair & Maintenance of files of the vehicles.
5. Details of purchase of computer and their repair & maintenance files.

**The above record may be produced before the next audit.**

  
(Deepak Kumar Sharma)

I.A.O.Audit Party No.XXIV

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**PART II**  
**Current Audit Report (2020-21 & 2021-22)**

During the course of current audit, 25 audit observation memo's highlighting various irregularities/ recovery to the tune of Rs.187164/- were issued. Out of 25 observation Memos, **Department did not reply to any audit observation hence all 25 audit memos have been converted into 19 Paras (Audit Memo No. 01 & 03 have been clubbed together as Para – 6 A and 6 B and Memo No. 5 & 4 have been clubbed together as Para- 7 A and 7 B) & 04 TANs which are incorporated in current audit report.**

**Details of Current Recovery**

| Memo No.     | Total Recoveries | Amount Recovered | Balance       | Para No.   |
|--------------|------------------|------------------|---------------|------------|
| 1            | 12528            | 00               | 12528         | Para – 6 A |
| 2            | 2090             | 00               | 2090          | Para-09    |
| 3            | 1580             | 00               | 1580          | Para-06 B  |
| 4            | 2119             | 00               | 2119          | Para-07 B  |
| 5            | 6908             | 00               | 6908          | Para-07 A  |
| 6            | 4100             | 00               | 4100          | Para-08    |
| 13           | 49470            | 00               | 49470         | Para - 01  |
| 16           | 30727            | 00               | 30727         | Para - 03  |
| 17           | 36132            | 00               | 36132         | Para - 02  |
| 18           | 21773            | 00               | 21773         | Para-04    |
| 25           | 19737            | 00               | 19737         | Para -05   |
| <b>TOTAL</b> | <b>187164</b>    | <b>00</b>        | <b>187164</b> |            |

The internal audit report has been prepared on the basis of information furnished and made available by the Maharishi Valmiki Hospital, Pooth Khurd,, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of audit.

  
**(DINESH KUMAR)**  
**Inspecting Audit Officer**  
**Audit Party No. XXIII**



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**CURRENT AUDIT REPORT**

**2020-21 and 2021-22**

**PARA-01 Short recovery of License Fee of Rs. 49470/-.**  
(Audit Memo No. 13 Dated: 05.12.2022)

As per Order No. F 4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 w.e.f 01.07.2012, F 4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014 w.e.f 01.07.2013, F 4(1)/Misc./PWD&H/A-II/2004/P.F/ 10039-51 dated 16.07.2018 w.e.f 01.07.2017 and F.4(1)/Misc./PWD&H/A-II/2004/P.F/ 8494-8588 dated 08.10.2020 w.e.f 01.07.2020, rates of license fee of Residential Accommodation were revised in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allotted is levied and collected as per the above order.

During the course of audit and scrutiny of records for the audit period, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials.

The detail of short recovery of is as under:

| S.No | Name of Officer/ official | Accommodation allotted                | License fee recovered by the Hospital (per Month) | Period         | License fee to be recovered (as per revised rates) (per month) | Difference | Recovery to be made |
|------|---------------------------|---------------------------------------|---|----------------|--|------------|---------------------|
| 1    | Dr. Manoj Kumar, M.O      | Raja Harish Chander Hospital premises | 5000  | 04/21 to 11/22 | 5400/-   | 400X20     | 8000                |
| 2    | Bharti Hendry, S. N.O     | M.V Hospital premises                 | 640   | 07/20 to 11/22 | 750/-  | 110X29     | 3190                |
| 3    | Veikhoru L.S, S. N.O      | M.V Hospital premises                 | 640   | 07/20 to 11/22 | 750/-  | 110X29     | 3190                |

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|----|---|--------------------------|-----|-------------------|-------|--------|------|
| 4  | Nirmala,<br>S.N.O                           | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 5  | Jasvir Kaur,<br>Nursing<br>Officer          | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 6  | Kumari<br>Aarti,<br>Nursing<br>Officer      | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 7  | Neelam,<br>Nursing<br>Officer               | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 8  | Promila<br>Saharawat,<br>Nursing<br>Officer | M.V Hospital<br>premises | 450 | 07/20 to<br>11/22 | 560/- | 110X29 | 3190 |
| 9  | Rekha<br>Kumari,<br>Nursing<br>Officer      | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 10 | Sapna,<br>Nursing<br>Officer                | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 11 | Sukhjinder<br>Kaur,<br>Nursing<br>Officer   | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 12 | Sushila,<br>Nursing<br>Officer              | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |
| 13 | Sneh,<br>Nursing<br>Officer                 | M.V Hospital<br>premises | 640 | 07/20 to<br>11/22 | 750/- | 110X29 | 3190 |

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|----|---------------------------------|-----------------------|-----|----------------|--------------------|--------|-------|
| 14 | Kalpana Gautam, Nursing Officer | M.V Hospital premises | 640 | 07/20 to 11/22 | 750/-              | 110X29 | 3190  |
|    |                                 |                       |     |                | Total Amount (Rs.) |        | 49470 |

Hospital authority may recover Rs. 49470/- 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 at DDO/HOO level.

**PARA-02 Irregularities in renewal of HPMC Kiosk and outstanding License fee amounting to Rs.36132/- . (Audit Memo No. 17 Dated: 07.12.2022)**

Site for kiosk to Himachal Pradesh Horticulture Produce Marketing & Processing Corporation Ltd. (HPMC) was allotted by Maharishi Valmiki Hospital on 24.05.2003 and contract further extended time to time.

Recently Hospital Authority had further extended the contract vide letter No. F1(567)/Estt. /MBH /2003/3565-66 dated 05.07.2022 for the period 29.01.2022 to 28.01.2023 on the same terms and conditions. Hospital authority had also sought the following documents vide above letter within 7 days from the issue of the above letter with the condition that failing which the offer shall stand cancelled without further notice.

- 1 License fee @ Rs. 3011/- per month advance in the form of DD/Cheque in favour of Medical Superintendent, MV Hospital, Pooth Khurd, Delhi.
- 2 Agreement on the Non Judicial Stamp Paper of Rs. 100/-
- 3 Name and address of the staff to be deployed alongwith their police verification and medical fitness certificate.

Scrutiny of the record, it has been observed that HPMC has not followed the above instructions issued by the hospital authority and also not deposited the license fee due from 29.01.2022 to 28.01.2023 Rs.36132/- (@ Rs. 3011 X12 = 36132). Agreement must be signed between Hospital and HPMC to make the contract alive. Detail of the persons duly verified by the police department deployed on HPMC Kiosk also not found in the record. Hospital authority has also not made any correspondence with HPMC to comply the above instructions, which is lapse on the part of hospital authority.

Hospital authority may recover Rs. 36132/- from the above agency after due verification of facts and figures under intimation to Audit and take necessary step to remove the above discrepancies under intimation to Audit.

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**PARA-03 Recovery of House Rent Allowance amounting to Rs. 30727/-.**  
(Audit Memo No. 16 Dated: 06.12.2022)

During scrutiny of the record it observed that MV Hospital authority had allotted accommodation to Senior Residents but House Rent Allowance not deducted from the salary of the Doctor concerned. The details are as under:-

| S. NO | Name of Doctor            | Date of Allotment Govt. Accommodation | Period for which HRA over paid | HRA paid (Rs.)            | HRA due (Rs.) | Recovery to be made (Rs.) |
|-------|---------------------------|---------------------------------------|--------------------------------|---------------------------|---------------|---------------------------|
| 1     | Dr. Uidesh Yadav, SR      | 24.12.2020                            | 24.12.2020 to 31.12.2020       | 4193                      | 0             | 4193                      |
| 2     | Dr. Sourav Mittal, SR     | 01.03.2022                            | 01.04.2022 to 30.04.2022       | 18279                     | 0             | 18279                     |
| 3     | Dr. Priyanka Aggarwal, SR | 18.05.2022                            | 18.05.2022 to 31.05.2022       | 8255                      | 0             | 8255                      |
|       |                           |                                       |                                | <b>Total Amount (Rs.)</b> |               | <b>30727</b>              |

Hospital authority may recover Rs. 30727/- from the above officer after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at DDO/HOO level.

**PARA-04 Overpayment of pay and allowances of Rs. 21773/-.**  
(Audit Memo No. 18 Dated: 08.12.2022)

During test check of Service Books and PBR of Maharishi Valmiki Hospital, Pooth Khurd, Delhi, it has been observed that Smt. Preeti, Nursing Officer was on Extra Ordinary Leave during the period 10.12.2020 to 18.12.2020, but the hospital authority has paid salary for the complete month of Dec-2020.

| Period of leave           | Total No. of days | 100% Salary for full month drawn during the period (Basic pay + DA ) | 100% Salary paid for EOL days | Salary to be paid | Recovery to be made ( Rs.) |
|---------------------------|-------------------|--|-------------------------------|-------------------|----------------------------|
| 1                         | 2                 | 3  | 4                             | 5                 | 6                          |
| 10.012.2020 to 18.12.2020 | 09                | 64100 + 10897=<br>74997  | 21773                         | 0                 | 21773                      |
|                           |                   |  | <b>Total</b>                  |                   | <b>21773</b>               |

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Hospital authority may recover Rs. 21773/- 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 at DDO/HOO level.

**PARA-05 LTC Recovery amounting to Rs. 19737 /-**  
(Audit Memo No. 25 Dated: 09.12.2022)

As per order No. F.20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance Department GNCTD, it is clearly mentioned that the following procedure will be followed in respect of air travel on tours and LTC so as to contain the Government expenditure to that extent.

- (a) Entitled category officers are allowed to travel by any airlines, i.e. either by Air-India or by private airlines of their choice, on tours and LTC, provided the fair of air-ticket does not exceed that of Air-India on the date of journey. Officers should endeavor to but the cheapest air ticket possible. However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class;
- (b) In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters/offices/websites of Air- India or Private airlines or through the approval travel agencies viz.' M/s Balmer Lawrie & Co. Ltd. / M/s Ashok Tours & Travels Ltd./IRCTC /DTTDC. Booking of tickets through any other agency is not permissible.
- (c) No reimbursement of air fare shall be allowed more than that of Air India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach printout of rate chart of air fare of Air-India taken from their official web-site i.e., the air fare applicable on the date of booking of ticket of private airlines.

During the test check of the LTC bills record of the Maharishi Valmiki Hospital for the Audit period 2020-21 and 2021-22, it has been observed that Dr. Sadhan Das, has availed LTC From Delhi to Guwahati for the block year 2018 to 2021 from 23.11.2020 to 26.11.2020 by Vistara Air Lines and claimed Rs. 19737/-. The Department has settled the claim vide bill no 116 dated 24.05.2021.

Further scrutiny of the LTC bill it has been observed that the officer had not submitted the compression / printout of rate chart of air fare of Air-India taken from their official web-site i.e., the air fare applicable on the date of booking of ticket of private airlines, which is irregular.

Hospital authority may recover Rs. 19737/- 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 at DDO/HOO level.

**PARA-06 A Over payment of Transport Allowance and Dress Allowance – Recovery of Rs. 12528/-.** (Audit Memo No. 1 Dated: 29.11.2022)

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

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allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

During scrutiny of salary Bills & PBR as well as Leave record it was noticed that the following staff was paid transport allowance during the period they remained themselves absent/leave from their duties due to one and another reason as per detail below:

| S. No.                           | Name & Designation of the official/officer | Period of leave for which TA given | Leave full calendar month | Dress Allowance | Transport Allowance Paid | Amount to be recovered (in Rupees) |
|----------------------------------|--|------------------------------------|---------------------------|-----------------|--------------------------|------------------------------------|
| 1                                | Preeti, Nursing Officer                    | 11.10.2020 to 09.12.2020           | Nov, 2020                 | 1800 x 1 = 1800 | 4212 x 1 = 4212          | 6012                               |
| 2.                               | Pooja, Nursing Officer                     | 21.10.2021 to 18.04.2022           | Nov, 2021                 | 1800 x 1 = 1800 | 4716 x 1 = 4716          | 6516                               |
| <b>Total recovery to be made</b> |  |                                    |                           |                 |                          | <b>12528</b>                       |

Hospital authority may recover Rs. 12528/- 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 at DDO/HOO level.

**PARA-06 B Over payment of Transport Allowance – Recovery of Rs. 1580/-.**  
(Audit Memo No. 03 Dated: 29.11.2022)

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 / leave from duty for full calendar month due to leave, training, tour etc.

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the officials / teachers of the school whereas the official was on leave for the complete month. Recovery of Transport allowance for the period mentioned against each be made from the officials as detailed below:

| S.No                             | Name of the official | Period of leave for which Transport Allowance was paid | Transport Allowance paid | Transport Allowance due | Recovery to be made |
|----------------------------------|----------------------|--|--------------------------|-------------------------|---------------------|
| 1                                | Manju, Jr. Asstt     | Aug, 2020  | 1580                     | 0                       | 1580                |
| <b>TOTAL RECOVERY TO BE MADE</b> |                      |  |                          |                         | <b>1580</b>         |

Hospital authority may recover Rs. 1580/- 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 at DDO/HOO level.

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**PARA-07 A Excess payment of adhoc-bonus - recovery of Rs. 6908/-.**  
(Audit Memo No. 05 Dated: 30.11.2022)

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered at least six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

Scrutiny of service books & Pay Bill Register, it has been observed that following official has joined govt. service on 03.11.2020 and department has paid the bonus for the financial year 2020-21 as per detail given below:-

| Sr. No.      | Name of Official             | Date of Joining | Bonus paid for the year | Bonus paid by School in subsequent F. Y. Rs. | Bonus entitled Rs. | Recovery to be made Rs. |
|--------------|------------------------------|-----------------|-------------------------|--|--------------------|-------------------------|
| 1            | Sangeeta,<br>Nursing Officer | 03.11.2020      | 2020-21                 | 6908   | 0                  | 6908                    |
| Total amount |                              |                 |                         |  |                    | 6908                    |

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 at DDO/HOO level.

**PARA-07 B Excess payment of adhoc-bonus - recovery of Rs. 2119/-.**  
(Audit Memo No. 04 Dated: 29.11.2022)

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered atleast six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

Scrutiny of service books & Pay Bill Register, it has been observed that following officials were on EOL and draw bonus during 2020-21 to 2021-22. The details of the above are as under:-

| Sr. No.                   | Name of Official                   | Period of EOL  | Bonus paid by School in subsequent F. Y. | Bonus entitled | Recovery to be made |
|---------------------------|------------------------------------|--|--|----------------|---------------------|
| 1                         | Smt. Shyni K.K,<br>Nursing Officer | 24.12.2020 to 09.02.2021<br>and 29.03.21 to 31.03.2021<br>( 51 Days) | 6908                                     | 5943           | 965                 |
|                           |                                    | 01.04.2021 to 31.05.2021<br>( 61 Days)                               | 6908                                     | 5754           | 1154                |
| TOTAL RECOVERY TO BE MADE |                                    |  |  |                | 2119                |

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Hospital authority may recover Rs. 2119/- 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 at DDO/HOO level.

**PARA-8 Over payment of Patient Care Allowance – Recovery of Rs. 4100/-**  
(Audit Memo No. 6 Dated: 30.11.2022)

As per Govt of India, M/O Health and Family Welfare No.z.28015/119/2012-H, dated 18.09.2019, HPCA/PCA shall not be admissible to the individual during absence from duty for full calendar month due to leave, training, tour etc.

During scrutiny of salary Bills & PBR as well as Leave record it was noticed that the following staff was paid Patient Care Allowance during the period they remained themselves absent/leave from their duties for calendar month as per detail below:

| S. No.                           | Name & Designation of the official/ officer | Period of leave for which TA given | Leave full calendar month | Patient Care Allowance claimed | Amount to be recovered (in Rupees) |
|----------------------------------|---|------------------------------------|---------------------------|--------------------------------|------------------------------------|
| 1                                | Manju, Jr. Asstt                            | 15.07.2020 to 10.01.2021           | Aug, 2020                 | 4100                           | 4100                               |
| <b>Total recovery to be made</b> |   |                                    |                           |                                | <b>4100</b>                        |

Hospital authority may recover Rs. 4100/- 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 at DDO/HOO level.

**PARA-9 Over payment of Nursing Allowance– Recovery of Rs.2090/-**  
(Audit Memo No. 02 Dated:29.11.2022)

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 Dress Allowance for the period of leave & 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                            | Nur. Allowances paid by the Hospital | Amount to be recovered (in Rs) |
|--------|---|--|--------------------------------------|--------------------------------|
| 1.     | Preeti, Nursing Officer                     | 11.10.2020 to 09.12.2020 and 10.12.2020 to | 2090                                 | 2090                           |

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|----------------------------------|------------|-------------------|
|                                  | 18.12.2020 |                   |
| <b>Total recovery to be made</b> |            | <b>Rs. 2090/-</b> |

Hospital authority may recover Rs. 2090/- 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 at DDO/HOO level.

**PARA-10 Unserviceable items**  
(Audit Memo No. 07 Dated: 01.12.2022)

Rule 217 of GFR, 2017 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase of item. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve 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 utilized.

During the test Audit of Maharishi Valmiki Hospital for the period of 2020-21 to 2021-22, it observed that 432 obsolete/ unserviceable/condemned store items were lying in various department of the Hospital amounting to Rs. 70,85,287/- as per details given below:

| S.No. | Name of Item                 | Qty | Rates per | Total Amount | Date of purchase |
|-------|------------------------------|-----|-----------|--------------|------------------|
| 1     | Artery Forceps curved 6"     | 6   | 90        | 540          | 27-Jul-12        |
| 2     | Artery Forceps curved 6"     | 6   | 64        | 384          | 8-Sep-15         |
| 3     | Artery Forceps straight 9"   | 1   | 310       | 310          | 27-Jul-12        |
| 4     | Artery Forceps straight 6"   | 6   | 90        | 540          | 27-Jul-12        |
| 5     | Artery Forceps curved 9"     | 6   | 310       | 1860         | 27-Jul-12        |
| 6     | Alleys Forceps 9"            | 2   | 388       | 776          | 9-Aug-01         |
| 7     | Alleys Forceps 9"            | 4   | 388       | 1552         | 25-May-02        |
| 8     | Chittal Forceps              | 2   | 165       | 330          | 27-Jul-12        |
| 9     | Chittal Forceps              | 1   | 165       | 165          | 8-Sep-15         |
| 10    | Enamel Tray without Lid      | 4   | 500       | 2000         | 9-Aug-01         |
| 11    | Instrument Tray 8*10         | 1   | 400       | 400          | 9-Aug-01         |
| 12    | Mosquito Artry Forceps st 6" | 6   | 90        | 540          | 27-Jul-12        |
| 13    | Mosquito Artry Forceps st 6" | 6   | 90        | 540          | 27-Jul-12        |
| 14    | Mayos Scissors               | 15  | 250       | 3750         | 18-Aug-10        |
| 15    | Tooth Forceps 9"             | 6   | 60        | 360          | 25-May-10        |
| 16    | Non Tooth Forceps 12.5cm     | 5   | 15        | 75           | 8-Oct-03         |
| 17    | Non Tooth Forceps 12.5cm     | 5   | 40        | 200          | 6-Feb-15         |
| 18    | Needle Holder 6" cd          | 5   | 365       | 1825         | 27-Jul-12        |

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|----|----------------------------------|----|----------|----------|-----------|
| 19 | Needle Holder 6" st              | 6  | 365      | 2190     | 3-Sep-13  |
| 20 | Needle Holder 8" st              | 9  | 385      | 3465     | 6-Dec-15  |
| 21 | Needle Holder 12" st             | 2  | 400      | 800      | 24-May-11 |
| 22 | Scissors st 5"                   | 6  | 260      | 1560     | 27-Jul-12 |
| 23 | Universal hand drill machine     | 1  | 730      | 730      | 3-May-07  |
| 24 | Tooth Forceps 6"                 | 12 | 280      | 3360     | 12-Jul-12 |
| 25 | Dressing Drum 6*6"               | 4  | 165      | 660      | 13-Jul-04 |
| 26 | Dressing Drum 11*9.5"            | 5  | 695      | 3475     | 3-May-07  |
| 27 | Dressing Drum 9*9"               | 5  | 585      | 2925     | 3-May-07  |
| 28 | Dressing Drum 11*9"              | 1  | 560      | 560      | 27-Jul-12 |
| 29 | Dressing Drum 14*9"              | 1  | 620      | 620      | 10-Dec-03 |
| 30 | Bed side locker                  | 1  | 1390     | 1390     | 22-Oct-01 |
| 31 | Foot step                        | 1  | 475      | 475      | 5-Sep-16  |
| 32 | Dustbin Black                    | 2  | 650      | 1300     | 2-Jan-08  |
| 33 | Dustbin Red                      | 1  | 650      | 650      | 2-Jan-08  |
| 34 | Shoe cover Dispenser             | 1  | 2200     | 2200     | 12-Jun-14 |
| 35 | Ambu bag Adult                   | 2  | 1100     | 2200     | 16-Jul-01 |
| 36 | Syringe Needle Cutter Destroyer  | 1  | 1128     | 1128     | 19-Apr-10 |
| 37 | O T table & Hydraulic Pressure   | 1  | 191362.5 | 191362.5 | 11-Sep-11 |
| 38 | O2 Regulator                     | 17 | 1300     | 22100    | 20-Apr-14 |
| 39 | O2 Regulator                     | 30 | 1300     | 39000    | 18-Nov-17 |
| 40 | Suction Machine                  | 1  | 3889     | 3889     | 22-Dec-01 |
| 41 | Suction Machine                  | 1  | 5350     | 5350     | 7-Apr-04  |
| 42 | C.P.R Device                     | 2  | 13583    | 27166    | 5-Mar-08  |
| 43 | Laryngoscope Blade               | 16 | 670      | 10720    | 17-Feb-09 |
| 44 | Laryngoscope Handle              | 1  | 675      | 675      | 23-May-07 |
| 45 | Fiber Optic Laryngoscopes        | 1  | 5880     | 5880     | 13-Jan-18 |
| 46 | Ambu Bag Peads                   | 3  | 1072     | 3216     | 22-Dec-04 |
| 47 | Ambu Bag Adult                   | 2  | 1640     | 3280     | 2-Nov-04  |
| 48 | Ambu Bag Adult                   | 1  | 1640     | 1640     | 22-Dec-04 |
| 49 | Ambu Bag Adult                   | 1  | 1850     | 1850     | 1-Jul-06  |
| 50 | Ambu Bag Adult                   | 1  | 1850     | 1850     | 4-Aug-09  |
| 51 | Ambu Bag Adult                   | 1  | 1850     | 1850     | 1-Sep-14  |
| 52 | Ambu Bag Adult                   | 7  | 1850     | 12950    | 19-Sep-14 |
| 53 | B P Apparatus (omran)            | 3  | 1752     | 5256     | 29-May-13 |
| 54 | B P Apparatus (blue)             | 1  | 2200     | 2200     | 13-Dec-16 |
| 55 | B P Apparatus Android            | 8  | 9850     | 78800    | 8-Aug-09  |
| 56 | Android BP Operettas (Life line) | 23 | 598      | 13754    | 9-Sep-14  |
| 57 | Needle Destroyer                 | 4  | 970      | 3880     | 7-Oct-13  |
| 58 | Needle Destroyer                 | 1  | 970      | 970      | 13-Dec-17 |
| 59 | Call Bell                        | 3  | 195      | 585      | 6-Jul-16  |
| 60 | ECG machine Singal chenal        | 1  | 17500    | 17500    | 25-May-10 |
| 61 | ECG machine Singal chenal        | 2  | 17500    | 35000    | 7-Sep-14  |
| 62 | X-ray view box                   | 1  | 750      | 750      | 16-Nov-10 |

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|-----|------------------------------------|----|--------|--------|-----------|
| 63  | BatteryRechargeble for ECG machine | 1  | 500    | 500    | 21-Jul-03 |
| 64  | Laryngoscope & Blade               | 3  | 670    | 2010   | 26-Sep-19 |
| 65  | Laryngoscope & Blade               | 1  | 670    | 670    | 13-Dec-12 |
| 66  | Defibrillator (moullige)           | 1  | 214920 | 214920 | 28-Sep-14 |
| 67  | Scoop Stretcher                    | 1  | 0      | 0      | 1-Dec-10  |
| 68  | Heat convertor                     | 3  | 1277   | 3831   | 20-Feb-08 |
| 69  | Heat convertor                     | 2  | 855    | 1710   | 25-Jan-11 |
| 70  | Die based Heater                   | 9  | 8990   | 80910  | 1-Jan-14  |
| 71  | Hote Case                          | 1  | 1540   | 1540   | 2-Dec-08  |
| 72  | hote plate                         | 1  | 950    | 950    | 20-May-13 |
| 73  | hote plate                         | 1  | 950    | 950    | 1-Jan-14  |
| 74  | Needle Destroyer                   | 2  | 895    | 1790   | 13-Feb-17 |
| 75  | Needle Destroyer                   | 2  | 895    | 1790   | 13-Mar-18 |
| 76  | Needle Destroyer                   | 1  | 895    | 895    | 8-Mar-19  |
| 77  | Plaster shear                      | 1  | 1480   | 1480   | 13-Jan-06 |
| 78  | Chetal forceps                     | 1  | 165    | 165    | 14-Jul-04 |
| 79  | Chetal forceps                     | 3  | 245    | 735    | 10-Sep-15 |
| 80  | Codex tray                         | 1  | 1595   | 1595   | 10-Jan-02 |
| 81  | Sauer Cutting Scissor              | 2  | 140    | 280    | 17-Sep-13 |
| 82  | Tongue Depressor                   | 1  | 250    | 250    | 1-Jan-02  |
| 83  | BP Handle no. 3                    | 2  | 18     | 36     | 18-Mar-02 |
| 84  | BP Handle no. 4                    | 2  | 18     | 36     | 18-Mar-02 |
| 85  | Head Implorer                      | 2  | 1000   | 2000   | 1-Feb-10  |
| 86  | Slide Wrench                       | 1  | 325    | 325    | 14-Jul-04 |
| 87  | Wt. machine Adult                  | 7  | 584    | 4088   | 10-Sep-15 |
| 88  | Wt. machine Pads                   | 1  | 670    | 670    | 21-Aug-01 |
| 89  | Ashes forceps                      | 1  | 380    | 380    | 30-Aug-05 |
| 90  | Artery Forceps                     | 4  | 280    | 1120   | 10-Sep-15 |
| 91  | Walspn Forceps                     | 1  | 340    | 340    | 30-Aug-05 |
| 92  | Dressing drum 6*6                  | 1  | 500    | 500    | 17-Jul-04 |
| 93  | Dressing drum 9*9                  | 1  | 625    | 625    | 11-Apr-02 |
| 94  | Mallene Clipper Forceps            | 1  | 240    | 240    | 30-Aug-05 |
| 95  | Wt. traction Set                   | 1  | 575    | 575    | 13-Sep-06 |
| 96  | Refrigerator 165ltr.               | 1  | 15500  | 15500  | 7-Aug-00  |
| 97  | Refrigerator 165ltr.               | 1  | 14950  | 14950  | 22-Feb-06 |
| 98  | Wheel Chair                        | 2  | 4200   | 8400   | 25-Nov-16 |
| 99  | Pt. Transfer Trolley               | 3  | 2000   | 6000   | 8-Jul-04  |
| 100 | Air Port Bench                     | 7  | 5950   | 41650  |           |
| 101 | Bed side Stool                     | 15 | 441    | 6615   | 18-Jun-11 |
| 102 | Bench with Back                    | 2  | 297    | 594    | 11-Apr-02 |
| 103 | Surgeon locker 8 Lookers           | 1  | 3450   | 3450   | 22-Dec-11 |
| 104 | Patient Tally                      | 1  | 1800   | 1800   | 4-Dec-01  |
| 105 | Notice Board                       | 1  | 1190   | 1190   | 2-Mar-02  |
| 106 | Executive Table                    | 1  | 2190   | 2190   | 2-Mar-02  |

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|-----|----------------------------------|----|--------|--------|------------|
| 107 | Bed straight                     | 1  | 1950   | 1950   | 22-Dec-01  |
| 108 | Vital sign monitor               | 1  | 159800 | 159800 | 20.05.04   |
| 109 | Breath analyzer (cardio trace)   | 1  | 95000  | 95000  | 150.04.08  |
| 110 | Patient monitor (Unicare)        | 2  | 253750 | 507500 | 09.09.14   |
| 111 | Transport ventilator (Hygeia)    | 2  | 125000 | 250000 | 15.04.08   |
| 112 | Fly tapper                       | 2  | 2200   | 4400   | 11.10.15   |
| 113 | Extension board                  | 2  | 240    | 480    | 4.09.13    |
| 114 | Hot case                         | 1  | 990    | 990    | 10.04.13   |
| 115 | hot plate                        | 1  | 1610   | 1610   | 10.04.13   |
| 116 | Needle Destroyer                 | 1  | 95     | 95     | 4.09.13    |
| 117 | Centrifuge machine               | 1  | 88100  | 88100  | 25.11.13   |
| 118 | Nebulizer ultrasonic             | 2  | 38250  | 76500  | 9.01.17    |
| 119 | Nebulizer ultrasonic             | 1  | 38250  | 38250  | 29.11.13   |
| 120 | 60- MA Portable X-Ray machine    | 1  | 195000 | 195000 | 09.04.01   |
| 121 | Electronic baby waing machine    | 3  | 29000  | 87000  | 18.10.01   |
| 122 | Radiant warmer                   | 2  | 32000  | 64000  | 23.07.04   |
| 123 | Autoclave                        | 1  | 7200   | 7200   | 29.11.1998 |
| 124 | Photo Therapy                    | 4  | 49000  | 196000 | 08.01.10   |
| 125 | Syringe infusion pump b. brown   | 4  | 55000  | 220000 | 03.04.07   |
| 126 | Dustbin black (30ltr.)           | 5  | 3200   | 16000  | 10.04.13   |
| 127 | Revolving stool                  | 2  | 220    | 440    | 09.08.01   |
| 128 | Foot step                        | 1  | 360    | 360    | 08.09.15   |
| 129 | View box                         | 1  | 750    | 750    | 01.04.07   |
| 130 | Oil heater                       | 5  | 6800   | 34000  | 30.01.14   |
| 131 | Lock                             | 5  | 67     | 335    | 29.12.12   |
| 132 | Gauze cutting scissors           | 2  | 360    | 720    | 02.09.13   |
| 133 | Stethoscope                      | 4  | 210    | 840    | 09.09.15   |
| 134 | Dressing drum 6*6                | 2  | 970    | 1940   | 09.09.15   |
| 135 | Dressing drum 9*9                | 1  | 460    | 460    | 30.09.15   |
| 136 | Bassin S.S                       | 1  | 1100   | 1100   | 06.02.12   |
| 137 | Sterilize instrument box 200*150 | 1  | 4200   | 4200   | 24.10.01   |
| 138 | Arm chair                        | 1  | 394    | 394    | 23.02.02   |
| 139 | Bed side locker                  | 2  | 1390   | 2780   | 29.9.16    |
| 140 | Bed General                      | 3  | 2430   | 7290   | 23.06.06   |
| 141 | Gauze cutting scissors           | 2  | 360    | 720    | 30.09.15   |
| 142 | Needle holder                    | 1  | 365    | 365    | 1.04.12    |
| 143 | Stitch cutting scissors          | 2  | 90     | 180    | 30.09.15   |
| 144 | weight machine                   | 5  | 590    | 2950   | 30.09.15   |
| 145 | Artery forceps                   | 4  | 375    | 1500   | 30.09.15   |
| 146 | cheattal forceps                 | 2  | 165    | 330    | 30.09.15   |
| 147 | Dissecting tooth forceps         | 3  | 40     | 120    | 30.09.15   |
| 148 | Dissecting non tooth forceps     | 3  | 40     | 120    | 30.09.15   |
| 149 | Stetho Scope                     | 10 | 175    | 1750   | 30.09.15   |
| 150 | Ambu bag adult                   | 2  | 1482   | 2964   | 11.09.14   |

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|     |                                |    |        |        |            |
|-----|--------------------------------|----|--------|--------|------------|
| 151 | Ambu bag peads                 | 2  | 1012   | 2024   | 11.09.14   |
| 152 | Dressing drum                  | 1  | 450    | 450    | 30.09.15   |
| 153 | B. P. Opretas                  | 5  | 1990   | 9950   | 30.09.15   |
| 154 | B. P. Opretas                  | 1  | 1990   | 1990   | 11.09.14   |
| 155 | O2 Regulator                   | 3  | 1300   | 3900   | 20.04.14   |
| 156 | Electrical cattle              | 1  | 1090   | 1090   | 07.01.09   |
| 157 | Hot case                       | 1  | 2350   | 2350   | 03.12.08   |
| 158 | Heater double round            | 7  | 375    | 2625   | 24.08.09   |
| 159 | Heat convector                 | 5  | 590    | 2950   | 16.11.09   |
| 160 | Oil heater                     | 10 | 8990   | 89900  | 17.12.03   |
| 161 | Needle destroyer               | 1  | 970    | 970    | 09.02.17   |
| 162 | Nebulizer Atomizer             | 2  | 32400  | 64800  | 17.13.13   |
| 163 | Enamel tray                    | 2  | 425    | 850    | 08.04.03   |
| 164 | White big shallow tray         | 4  | 425    | 1700   | 10.10.2000 |
| 165 | Dressing Drum350+130           | 3  | 695    | 2085   | 14.07.04   |
| 166 | Dressing Drum275+130           | 3  | 695    | 2085   | 14.07.04   |
| 167 | Dressing Drum14+9              | 2  | 678    | 1356   | 08.04.03   |
| 168 | Dressing Drum14+9              | 1  | 678    | 678    | 12.03.03   |
| 169 | Instrument tray                | 1  | 73     | 73     | 16.01.2000 |
| 170 | Instrument tray                | 1  | 73     | 73     | 14.07.04   |
| 171 | Chittal forceps                | 2  | 360    | 720    | 14.07.04   |
| 172 | Cuscus large                   | 4  | 235    | 940    | 08.04.03   |
| 173 | Cuscus large                   | 2  | 235    | 470    | 27.04.04   |
| 174 | Cuscus medium                  | 6  | 210    | 1260   | 08.04.03   |
| 175 | Valsulam                       | 1  | 235    | 235    | 04.10.2001 |
| 176 | Valsulam                       | 1  | 235    | 235    | 08.04.2003 |
| 177 | Curved artery                  | 1  | 375    | 375    | 16.11.2003 |
| 178 | Straight artery                | 1  | 235    | 235    | 24.10.2001 |
| 179 | Scissors 6"                    | 4  | 260    | 1040   | 14.07.04   |
| 180 | Scissors curve                 | 1  | 765    | 765    | 14.07.04   |
| 181 | Wt. machine Adult              | 1  | 584    | 584    | 10.9.15    |
| 182 | Digital Wt. machine            | 2  | 2100   | 4200   | 24.03.18   |
| 183 | Wall mountain BP opretus       | 3  | 1990   | 5970   | 10.09.2017 |
| 184 | Air cleaner                    | 3  | 30240  | 90720  | 09.03.05   |
| 185 | Heat convector                 | 3  | 565    | 1695   | 20.12.07   |
| 186 | Hot Plate                      | 1  | 1610   | 1610   | 20.05.13   |
| 187 | Hot case                       | 1  | 3250   | 3250   | 20.05.03   |
| 188 | Extension board                | 2  | 1500   | 3000   | 20.05.13   |
| 189 | X-ray view box single panel    | 1  | 750    | 750    | 7.04.05    |
| 190 | X-ray view box single panel    | 2  | 750    | 1500   | 27.04.04   |
| 191 | Oil base heater                | 3  | 8990   | 26970  | 01.01.07   |
| 192 | Examination LED lamp           | 2  | 97500  | 195000 | 29.04.14   |
| 193 | Examination wall mountain lamp | 1  | 32000  | 32000  | 23.03.05   |
| 194 | BP monitoring system           | 1  | 145000 | 145000 | 16.10.08   |
| 195 | Fetal doplas (old)             | 3  | 13200  | 39600  | 20.04.2014 |

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19/C

|     |                         |    |        |        |            |
|-----|-------------------------|----|--------|--------|------------|
| 196 | Fetal doplas (New)      | 1  | 6850   | 6850   | 08.09.07   |
| 197 | lock 70mm               | 4  | 439    | 1756   | 30.03.13   |
| 198 | Height measuring scale  | 1  | 1485   | 1485   | 16.11.2000 |
| 199 | Height measuring scale  | 1  | 1485   | 1485   | 10.12.2000 |
| 200 | I/V stand               | 1  | 675    | 675    | 24.10.2001 |
| 201 | Stethoscope             | 3  | 13200  |        | 20.4.14    |
| 202 | Heat converter          | 2  | 565    | 1130   | 20.12.2007 |
| 203 | Oil heater              | 2  | 8990   | 17980  | 20.12.2014 |
| 204 | Billi check (s.no-5975) | 1  | 184500 | 184500 | 25.01.2008 |
| 205 | Wt. machine peads.      | 3  | 750    | 2250   | 30.08.2007 |
| 206 | Lock 50mm               | 4  | 175    | 700    | 9.10.2009  |
| 207 | Wt. machine digital     | 2  | 2100   | 4200   | 24.03.2018 |
| 212 | Chettle forceps         | 2  | 270    | 540    | 28.09.15   |
| 213 | Dressing drum small     | 1  | 1025   | 1025   | 26.06.06   |
| 214 | laryngoscope Adult      | 1  | 694    | 694    | 20.03.09   |
| 215 | laryngoscope pads       | 1  | 654    | 654    | 23.02.10   |
| 216 | Lock Harrison           | 3  | 150    | 450    | 13.03.09   |
| 217 | Tailor Scissors         | 1  | 120    | 120    | 20.10.16   |
| 218 | O2 Regulator            | 3  | 1715   | 5145   | 21.02.12   |
| 219 | BP Instruments          | 2  | 598    | 1196   | 20.10.12   |
| 220 | BP Instruments          | 2  | 1990   | 3980   | 28.09.15   |
| 221 | Water Dispenser         | 1  | 8990   | 8990   | 17.05.13   |
| 222 | Visitor Chair           | 2  | 5700   | 11400  | 13.06.09   |
| 223 | Bed side locker         | 8  | 1890   | 15120  | 16.08.19   |
| 224 | Bed side stool          | 5  | 478    | 2390   | 19.06.16   |
| 225 | Big Almira              | 1  | 4375   | 4375   | 26.02.02   |
| 226 | Visitor Chair           | 1  | 925    | 925    | 31.03.06   |
| 227 | Bed straight            | 2  | 2470   | 4940   | 19.08.16   |
| 228 | Room heater             | 3  | 375    | 1125   | 10.02.11   |
| 229 | Heat converter          | 2  | 590    | 1180   | 25.02.08   |
| 230 | Hot case                | 2  | 2350   | 4700   | 17.05.13   |
| 231 | Hot plate               | 12 | 1890   | 22680  | 05.03.13   |
| 232 | Needle cutter           | 1  | 895    | 895    | 03.07.13   |
| 233 | Oil heater              | 8  | 8990   | 71920  | 17.01.14   |
| 234 | Extension board         | 3  | 490    | 1470   | 09.04.08   |
| 235 | Nebulizer               | 3  | 32400  | 97200  | 16.04.13   |
| 236 | Stethoscope             | 2  | 118    | 236    | 19.04.10   |
| 237 | X-ray view box          | 1  | 690    | 690    | 19.08.16   |
| 238 | Bed straight            | 3  | 1950   | 5850   | 13.07.17   |
| 239 | bed fowler              | 8  | 6285   | 50280  | 29.03.04   |
| 240 | bed fowler              | 2  | 6285   | 12570  | 23.07.01   |
| 241 | Almiragh big            | 1  | 4375   | 4375   | 25.02.01   |
| 242 | Crashlart               | 1  | 18900  | 18900  | 15.10.10   |
| 243 | Weight machine          | 1  | 425    | 425    | 24.10.01   |
| 244 | Stool Square            | 10 | 441    | 4410   | 27.03.09   |

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18/12

|     |                                   |    |        |        |          |
|-----|-----------------------------------|----|--------|--------|----------|
| 245 | Stool revolving                   | 8  | 441    | 3528   | 27.03.01 |
| 246 | Screen stand                      | 1  | 1100   | 1100   | 23.07.01 |
| 247 | Syringe cutting stand             | 2  | 2490   | 4980   | 30.03.19 |
| 248 | Surgeon locker                    | 1  | 2379   | 2379   | 12.12.07 |
| 249 | pte. Case sheet folders           | 20 | 735    | 14700  | 06.09.16 |
| 250 | Wooden block                      | 5  | 80     | 400    | 24.04.09 |
| 251 | Bed pen steel                     | 5  | 300    | 1500   | 02.01.18 |
| 252 | Pully                             | 5  | 386    | 1930   | 31.10.08 |
| 253 | Conference chair                  | 1  | 2190   | 2190   | 15.03.08 |
| 254 | BB Splint                         | 2  | 265    | 530    | 31.10.08 |
| 255 | Yellow bin                        | 1  | 1700   | 1700   | 22.07.03 |
| 256 | Red bin                           | 1  | 1700   | 1700   | 27.07.03 |
| 257 | Black bin                         | 10 | 445    | 4450   | 12.02.15 |
| 258 | Locks                             | 8  | 89     | 712    | 02.01.03 |
| 259 | Locks                             | 5  | 67     | 335    | 17.12.13 |
| 260 | Bed side locker                   | 15 | 1390   | 20850  | 06.09.16 |
| 261 | Dressing trolley                  | 1  | 2675   | 2675   | 05.04.06 |
| 262 | Laryngoscope                      | 1  | 5890   | 5890   | 12.05.04 |
| 263 | DVT Device Compressive Pnenomatic | 1  | 199000 | 199000 | 29.09.07 |
| 264 | BP appratus                       | 1  | 369    | 369    | 18.03.01 |
| 265 | BP appratus                       | 1  | 718    | 718    | 14.10.13 |
| 266 | BP appratus                       | 1  | 718    | 718    | 30.09.15 |
| 267 | Refrigerator                      | 1  | 9320   | 9320   | 28.05.05 |
| 268 | Refrigerator                      | 1  | 16650  | 16650  | 04.02.09 |
| 269 | Purcussion hammer                 | 1  | 35     | 35     | 24.10.01 |
| 270 | Glucomiter                        | 1  | 0      | 0      | 04.12.12 |
| 271 | O2 Regulator                      | 5  | 2500   | 12500  | 04.12.12 |
| 272 | Oil base heater                   | 10 | 6800   | 68000  | 18.01.14 |
| 273 | Fly Trappers                      | 4  | 5231   | 20924  | 08.10.15 |
| 274 | Heat convertor                    | 2  | 675    | 1350   | 13.02.08 |
| 275 | Dial thermometer                  | 1  | 885    | 885    | 04.09.18 |
| 276 | X-ray view box                    | 3  | 950    | 2850   | 19.07.07 |
| 277 | X-ray view box                    | 0  | 1500   | 0      | 06.09.16 |
| 278 | Room heater                       | 1  | 430    | 430    | 13.02.18 |
| 279 | Room heater                       | 1  | 430    | 430    | 13.04.17 |
| 280 | Room heater                       | 5  | 430    | 2150   | 31.11.09 |
| 281 | Hot case                          | 1  | 2990   | 2990   | 23.03.13 |
| 282 | Dressing drum 9*9                 | 3  | 970    | 2910   | 15.10.10 |
| 283 | Boul SS                           | 2  | 45     | 90     | 24.10.01 |
| 284 | Hot plate                         | 1  | 1610   | 1610   | 07.07.14 |
| 285 | onyo Scissor                      | 3  | 280    | 840    | 06.08.10 |
| 286 | Sponge holder                     | 2  | 950    | 1900   | 24.10.01 |
| 287 | Cheetal Forceps                   | 2  | 165    | 330    | 22.09.15 |
| 288 | Dressing drum L                   | 2  | 1225   | 2450   | 22.09.15 |

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|     |                             |    |      |      |          |
|-----|-----------------------------|----|------|------|----------|
| 289 | Dressing trolley            | 1  | 6900 | 6900 | 05.04.06 |
| 290 | Gouze cutting Scissor       | 1  | 360  | 360  | 22.09.15 |
| 291 | Instruments tray            | 2  | 690  | 1380 | 24.0.04  |
| 292 | Plaster spreoler            | 1  | 350  | 350  | 27.04.04 |
| 293 | Plaster sheer               | 1  | 450  | 450  | 22.09.07 |
| 294 | Plaster savo                | 1  | 400  | 400  | 22.09.07 |
| 295 | Scissor set                 | 2  | 90   | 180  | 24.10.01 |
| 296 | Kidney tray                 | 2  | 90   | 180  | 22.09.15 |
| 297 | Stethoscope                 | 2  | 175  | 350  | 22.09.15 |
| 298 | Multipurpose trolley        | 1  | 5250 | 5250 | 21.01.04 |
| 299 | BP apparatus Digital        | 1  | 1750 | 1750 | 26.09.14 |
| 300 | Artery forcep st. 6"        | 6  | 350  | 2100 | 17.04.04 |
| 301 | Artery forcep st. 9"        | 5  | 400  | 2000 | 24.10.01 |
| 302 | Artery forcep st. 12"       | 1  | 350  | 350  | 24.10.01 |
| 303 | Artery forcep st. 6"        | 2  | 448  | 896  | 03.09.13 |
| 304 | Artery forcep st. 6"        | 3  | 448  | 1344 | 17.07.04 |
| 305 | Artery forcep st. 9"        | 2  | 448  | 896  | 17.07.04 |
| 306 | Allyes forcep si.           | 5  | 280  | 1400 | 28.01.03 |
| 307 | icidey tray                 | 2  | 680  | 1360 | 19.11.03 |
| 308 | icidey tray                 | 1  | 680  | 680  | 24.10.01 |
| 309 | Cuscus speculum             | 6  | 75   | 450  | 31.01.11 |
| 310 | Cusecus specm long          | 4  | 75   | 300  | 19.11.03 |
| 311 | Dressing Drum 9"*9"         | 5  | 790  | 3950 | 24.10.01 |
| 312 | Dressing Drum 14"*9.5"      | 5  | 695  | 3475 | 19.11.03 |
| 313 | Dressing Drum 14"*5.2"      | 5  | 695  | 3475 | 17.07.04 |
| 314 | Dressing Drum 225"*225"     | 5  | 1250 | 6250 | 17.07.04 |
| 315 | Dressing Drum 275"*130"     | 2  | 1350 | 2700 | 17.07.04 |
| 316 | Dressing Drum 350"*130"     | 5  | 1550 | 7750 | 17.07.04 |
| 317 | Dissecting forcep(T)12.5 cm | 2  | 40   | 80   | 24.10.01 |
| 318 | Dissecting forcep(T) 9 cm   | 8  | 60   | 480  | 24.10.01 |
| 319 | Epi Scissors                | 4  | 85   | 340  | 08.10.07 |
| 320 | Epi Scissors                | 2  | 85   | 170  | 20.12.12 |
| 321 | Epi Scissors                | 14 | 85   | 1190 | 10.10.14 |
| 322 | Kidney tray                 | 4  | 110  | 440  | 24.10.01 |
| 323 | Instruments tray 8"*6"      | 4  | 385  | 1540 | 18.07.04 |
| 324 | Instruments tray 10"*8"     | 3  | 400  | 1200 | 17.07.04 |
| 325 | Instruments tray 10"*12"    | 2  | 685  | 1370 | 19.11.03 |
| 326 | Instruments tray 12"*18"    | 2  | 1140 | 2280 | 19.11.03 |
| 327 | Instruments tray 14"*10"    | 2  | 790  | 1580 | 17.07.04 |
| 328 | Cheetal Forceps             | 4  | 165  | 660  | 24.10.01 |
| 329 | Cheetal Forceps             | 2  | 165  | 330  | 10.10.02 |
| 330 | Cheetal Forceps             | 3  | 165  | 495  | 17.07.15 |
| 331 | Kocker Curved 5"            | 2  | 105  | 210  | 17.07.04 |
| 332 | Kocker Curved 6"            | 2  | 340  | 680  | 17.07.04 |
| 333 | Kocker Curved 7"            | 3  | 370  | 1110 | 17.07.04 |

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14/E

|     |                           |    |      |       |            |
|-----|---------------------------|----|------|-------|------------|
| 334 | Kocker St. 5"             | 8  | 360  | 2880  | 17.07.04   |
| 335 | Kocker St. 6"             | 2  | 370  | 740   | 17.07.04   |
| 336 | Mosquito artary curved 5" | 1  | 180  | 180   | 17.07.04   |
| 337 | Medzen bonb Scissor 210   | 1  | 3390 | 3390  | 24.10.01   |
| 338 | Medzen bonb Scissor 210   | 2  | 3390 | 6780  | 17.07.04   |
| 339 | Medzen bonb Scissor 7"    | 1  | 3100 | 3100  | 17.07.04   |
| 340 | Needle holderT.tab180mm   | 3  | 240  | 720   | 07.11.08   |
| 341 | Needle holderT.tab180mm   | 5  | 240  | 1200  | 03.09.13   |
| 342 | needle holder 5"          | 2  | 260  | 520   | 06.11.19   |
| 343 | Non Tooth Forceps 5"      | 3  | 25   | 75    | 22.03.19   |
| 344 | Non Tooth Forceps 6"(p)   | 3  | 15   | 45    | 22.03.19   |
| 345 | Ovum forceps              | 7  | 195  | 1365  | 27.07.04   |
| 346 | Ovum forceps              | 7  | 195  | 1365  | 07.03.2008 |
| 347 | Sims medium               | 3  | 240  | 720   | 24.10.01   |
| 348 | Sims medium large         | 2  | 440  | 880   | 24.10.01   |
| 349 | Sims medium small         | 3  | 195  | 585   | 24.10.01   |
| 350 | Punch biopsy forceps      | 2  | 395  | 790   | 19.11.03   |
| 351 | Sponge holder 9"          | 22 | 120  | 2640  | 24.04.04   |
| 352 | Sponge holder 9"          | 18 | 120  | 2160  | 15.05.17   |
| 353 | Sponge holder 9"          | 2  | 120  | 240   | 03.09.13   |
| 354 | Scissor sharp 8"          | 1  | 90   | 90    | 24.10.01   |
| 355 | Scissor Curved 9"         | 2  | 160  | 320   | 17.07.04   |
| 356 | Scissor set 6"            | 4  | 260  | 1040  | 17.07.04   |
| 357 | Cuture cuttu scissor      | 1  | 95   | 95    | 07.10.15   |
| 358 | Sheman"curettage          | 5  | 390  | 1950  | 19.11.03   |
| 359 | Sim uterine blent cutting | 1  | 99   | 99    | 27.04.04   |
| 360 | Sim uterine blent cutting | 1  | 99   | 99    | 04.07.16   |
| 361 | Slide wrench              | 1  | 0    | 0     | 17.07.04   |
| 362 | Tooth forcep 5"           | 2  | 55   | 110   | 03.09.13   |
| 363 | Tooth forcep 6"           | 2  | 55   | 110   | 03.09.13   |
| 364 | Uterine sound             | 3  | 99   | 297   | 21.10.01   |
| 365 | Uterine sound             | 7  | 99   | 693   | 04.07.16   |
| 366 | Velsellum forceps         | 2  | 105  | 210   | 24.10.01   |
| 367 | S. bowel 20ss             | 5  | 220  | 1100  | 01.09.09   |
| 368 | S. bowel 26ss             | 1  | 295  | 295   | 21.08.05   |
| 369 | B P handle                | 1  | 98   | 98    | 24.10.01   |
| 370 | Gauze than scissor        | 1  | 625  | 625   | 03.09.13   |
| 371 | Gauze than scissor        | 2  | 625  | 1250  | 12.10.15   |
| 372 | Ar. Retractor             | 5  | 39   | 195   | 17.07.04   |
| 373 | Bed side stool square     | 5  | 440  | 2200  | 06.08.01   |
| 374 | Bed side stool revolving  | 5  | 550  | 2750  | 28.11.01   |
| 375 | Black dustbin             | 5  | 3200 | 16000 | 01.01.14   |
| 376 | Black dustbin             | 5  | 3200 | 16000 | 08.08.08   |
| 377 | Confrence chair           | 3  | 570  | 1710  | 05.03.08   |
| 378 | Extension Board           | 1  | 1290 | 1290  | 18.03.13   |

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|     |                    |    |       |       |          |
|-----|--------------------|----|-------|-------|----------|
| 379 | Extension Board    | 1  | 1290  | 1290  | 17.05.13 |
| 380 | Fridge stand       | 1  | 690   | 690   | 26.04.03 |
| 381 | I V stand          | 5  | 695   | 3475  | 24.10.01 |
| 382 | I V stand          | 1  | 695   | 695   | 26.02.03 |
| 383 | Pts. Trolley       | 1  | 3800  | 3800  | 24.10.01 |
| 384 | Rack show wooden   | 1  | 1600  | 1600  | 27.04.04 |
| 385 | Rack show wooden   | 1  | 2300  | 2300  | 20.05.19 |
| 386 | Surgeon lockers    | 1  | 4050  | 4050  | 06.08.01 |
| 387 | Water Dispenser    | 2  | 8990  | 17980 | 27.08.09 |
| 388 | Wheel chair        | 1  | 6449  | 6449  | 18.04.19 |
| 389 | Wheel chair        | 1  | 2495  | 2495  | 24.10.01 |
| 390 | Wall clock         | 1  | 110   | 110   | 14.03.09 |
| 391 | Yellow bin         | 5  | 3400  | 17000 | 08.01.08 |
| 392 | Red bin            | 4  | 3400  | 13600 | 08.01.08 |
| 393 | Red bin            | 1  | 3400  | 3400  | 1-Jan-00 |
| 394 | Hot plate          | 1  | 1890  | 1890  | 18.03.13 |
| 395 | Hot plate          | 1  | 1890  | 1890  | 17.05.13 |
| 396 | Hot plate          | 1  | 1890  | 1890  | 31.07.17 |
| 397 | Hot case           | 1  | 2350  | 2350  | 17.05.13 |
| 398 | Hot case           | 1  | 2350  | 2350  | 31.07.17 |
| 399 | Oil base heater    | 10 | 7800  | 78000 | 01.01.14 |
| 400 | Room heater        | 2  | 490   | 980   | 18.01.17 |
| 401 | Room heater        | 1  | 490   | 490   | 19.12.20 |
| 402 | Airpor chair       | 5  | 5950  | 29750 | 03.09.13 |
| 403 | Electrical cattle  | 1  | 890   | 890   | 01.04.12 |
| 404 | Gum boots          | 3  | 280   | 840   | 10.07.08 |
| 405 | Ambu bag adult     | 2  | 1640  | 3280  | 24.10.01 |
| 406 | baby wt. machine   | 1  | 29000 | 29000 | 24.10.01 |
| 407 | B P Apparatus      | 6  | 1000  | 6000  | 21.08.20 |
| 408 | B P Apparatus      | 1  | 1000  | 1000  | 11.01.20 |
| 409 | B P Apparatus      | 1  | 1000  | 1000  | 14.10.20 |
| 410 | B P Apparatus      | 2  | 1000  | 2000  | 17.04.15 |
| 411 | Crash cart         | 1  | 18900 | 18900 | 08.08.08 |
| 412 | Crash cart         | 2  | 18900 | 37800 | 10.07.08 |
| 413 | Foetal Doppler     | 2  | 13200 | 26400 | 14.01.14 |
| 414 | Fly Trappers       | 4  | 2800  | 11200 | 07.10.15 |
| 415 | Laryngoscope adult | 1  | 694   | 694   | 08.07.10 |
| 416 | Laryngoscope pads  | 1  | 680   | 680   | 22.09.11 |
| 417 | Needle destroyer   | 1  | 584   | 584   | 19.03.18 |
| 418 | Needle destroyer   | 2  | 584   | 1168  | 19.06.13 |
| 419 | O2 Regulator       | 7  | 750   | 5250  | 01.01.09 |
| 420 | Paeds O2 hood      | 1  | 325   | 325   | 01.01.05 |
| 421 | Suction machine    | 1  | 6800  | 6800  | 28.01.03 |
| 422 | Stethoscope        | 2  | 540   | 1080  | 27.04.14 |
| 423 | Stethoscope        | 2  | 540   | 1080  | 15.01.15 |

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|-----|--|---|--------------------|---------------------|----------|
| 424 | Short container & needle cutter  | 2 | 2490               | 4980                | 19.03.18 |
| 425 | Steri air purification Feminization System no-8131, 8232, 8233, 8234, 8603 | 5 | 82000              | 410000              | 12.10.15 |
| 426 | O. T. light mobile ceifinp model tolyly technocrat Sr. no-23273 one set.   | 1 | 199000             | 199000              | 30.03.01 |
| 427 | O. T. light mobile & battery backup Sr. no-15701                           | 1 | 75600              | 75600               | 24.04.03 |
| 428 | O. T. light mobile (100) s. no-33035                                       | 1 | 54411              | 54411               | 24.04.03 |
| 429 | Inject radiant warmer (Alfa surgical)                                      | 2 | 116000             | 232000              | 28.03.01 |
| 430 | Air sterilization clamp model 0510sAp11 Biolin                             | 3 | 148600             | 445800              | 31.12.11 |
| 431 | Asepozone ultima room sterilizer s. no-176                                 | 1 | 180000             | 180000              | 16.10.09 |
| 432 | Asepozone ultima room sterilizer s. no-174                                 | 1 | 180000             | 180000              | 27.11.10 |
|     |  |   | <b>Grand Total</b> | <b>70,85,286.50</b> |          |

Early steps to dispose of these items having book value amounting to Rs. 7085287/- may be taken as due to passage of time there is every possibility of deteriorating their condition. Further they may not fetch good amount on their late disposal. If these items have completed their useful life and can't be used economically in the hospital, then Hospital Authorities is required to take necessary steps according to relevant rules/procedures to dispose of these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items from other departments may also be obtained and take necessary actions in light of GFR under intimation to Audit.

**PARA-11 Avoidable expenditure of Rs. 3050966/- due to injudicious assessment of sanctioned load of electricity supply.**  
(Audit Memo No. 08 Dated: 01.12.2022)

The Maharishi Valmiki Hospital has one domestic electricity connection (CA No.60000010128) of sanctioned load of 1300 KW respectively. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connections at any time during March 2020 to Oct. 2022 was 918 KW. As per electricity tariff schedule demand charges at Rs.250 per KW plus Pension Trust Surcharge has paid as electricity charges based on the sanctioned load even when the consumption was less. Maharishi Valmiki Hospital has excess paid a total sum of Rs. 3050966/- as demand/electricity charges as detailed below:





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| S. No.              | Period      | Sanctioned load | Maximum load | Difference in Contract demand and maximum demand | Fixed charges paid as per sanctioned load (Rs.) | Fixed charges as per maximum load (Rs.) | Avoidable amount of fixed charges (Rs.) |
|---------------------|-------------|-----------------|--------------|--|---|---|---|
| 1.                  | Mar,2020    | 1300            | 918          | 382  | 318695  | 225048                                  | 93647                                   |
| 2.                  | April, 2020 | 1300            | 918          | 382  | 299845  | 211737                                  | 88108                                   |
| 3.                  | May,2020    | 1300            | 918          | 382  | 328478  | 231956                                  | 96522                                   |
| 4.                  | June,2020   | 1300            | 918          | 382  | 363448  | 256650                                  | 106798                                  |
| 5.                  | July,2020   | 1300            | 918          | 382  | 325000  | 229500                                  | 95500                                   |
| 6.                  | Aug,2020    | 1300            | 918          | 382  | 319052  | 225300                                  | 93752                                   |
| 7.                  | Sep,2020    | 1300            | 918          | 382  | 320482  | 226310                                  | 94172                                   |
| 8.                  | Oct,2020    | 1300            | 918          | 382  | 253695  | 179148                                  | 74547                                   |
| 9.                  | Nov,2020    | 1300            | 918          | 382  | 396305  | 279853                                  | 116452                                  |
| 10.                 | Dec,2020    | 1300            | 918          | 382  | 325000  | 229500                                  | 95500                                   |
| 11.                 | Jan,2021    | 1300            | 918          | 382  | 293150  | 207009                                  | 86141                                   |
| 12.                 | Feb,2021    | 1300            | 918          | 382  | 346352  | 244578                                  | 101774                                  |
| 13.                 | Mar,2021    | 1300            | 918          | 382  | 318370  | 224818                                  | 93552                                   |
| 14.                 | April, 2021 | 1300            | 918          | 382  | 331630  | 234182                                  | 97448                                   |
| 15.                 | May,2021    | 1300            | 918          | 382  | 307515  | 217153                                  | 90362                                   |
| 16.                 | June,2021   | 1300            | 918          | 382  | 342485  | 241847                                  | 100638                                  |
| 17.                 | July,2021   | 1300            | 918          | 382  | 304037  | 214697                                  | 89340                                   |
| 18.                 | Aug,2021    | 1300            | 918          | 382  | 339333  | 239621                                  | 99712                                   |
| 19.                 | Sep,2021    | 1300            | 918          | 382  | 331630  | 234182                                  | 97448                                   |
| 20.                 | Oct,2021    | 1300            | 918          | 382  | 318370  | 224818                                  | 93552                                   |
| 21.                 | Nov,2021    | 1300            | 918          | 382  | 321133  | 226769                                  | 94364                                   |
| 22.                 | Dec,2021    | 1300            | 918          | 382  | 325000  | 229500                                  | 95500                                   |
| 23.                 | Jan,2022    | 1300            | 918          | 382  | 302510  | 213619                                  | 88891                                   |
| 24.                 | Feb,2022    | 1300            | 918          | 382  | 347458  | 245359                                  | 102099                                  |
| 25.                 | Mar,2022    | 1300            | 918          | 382  | 328868  | 232231                                  | 96637                                   |
| 26.                 | April, 2022 | 1300            | 918          | 382  | 321165  | 226792                                  | 94373                                   |
| 27.                 | May,2022    | 1300            | 918          | 382  | 339690  | 239873                                  | 99817                                   |
| 28.                 | June,2022   | 1300            | 918          | 382  | 320808  | 226540                                  | 94268                                   |
| 29.                 | July,2022   | 1300            | 918          | 382  | 304038  | 214698                                  | 89340                                   |
| 30.                 | Aug,2022    | 1300            | 918          | 382  | 360978  | 254906                                  | 106072                                  |
| 31.                 | Sep,2022    | 1300            | 918          | 382  | 289023  | 204095                                  | 84928                                   |
| 32.                 | Oct, 2022   | 1300            | 918          | 382  | 339333  | 239621                                  | 99712                                   |
| <b>Total in Rs.</b> |             |                 |              |  |   |   | <b>3050966</b>                          |

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Had the Maharishi Valmiki Hospital authority assessed the requirement of electricity supply based on the actual consumption and got the sanctioned load for domestic connection reviewed it could have saved of Rs.3050966/- during the year 2020-21 and 2021-22. Necessary action may please be taken under intimation to audit.

**PARA-12 Non-functioning of ICU.**

(Audit Memo No. 09 Dated: 01.12.2022)

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

During test check to the record it revealed that ICU is not functioning in Maharishi Valmiki Hospital since 28.05.2020 and equipments installed in ICU are lying idle/non functional. It means the patients were deprived from the basic amenities of ICU.

The details of the equipments are as under:-

| S.No | Equipment/Item                    | Quantity | Cost per unit (Rs.) | Amount (Rs.) |
|------|-----------------------------------|----------|---------------------|--------------|
| 1.   | Portable ABG Machine with Printer | 01       | 350000              | 350000       |
| 2.   | Air purification system           | 02       | 198000              | 396000       |
| 3.   | Bipap system                      | 02       | 288000              | 576000       |
| 4.   | DVT Pump                          | 06       | 120750              | 724500       |
| 5.   | ECG Machine                       | 01       | 167953              | 167953       |
| 6.   | Electric Bed with remote          | 06       | 120000              | 720000       |
| 7.   | Air mattress                      | 01       | 89000               | 89000        |
| 8.   | Fogas machine                     | 01       | 48000               | 48000        |
| 9.   | X-Ray machine                     | 01       | 428172              | 428172       |
| 10   | Syringe infusion pump             | 08       | 36400               | 291200       |
| 11   | Volumetric infusion pump          | 05       | 32400               | 162000       |
| 12   | Ultra sonic nebulizer             | 01       | 38000               | 38000        |
| 13   | Suction machine                   | 04       | 25000               | 100000       |
| 14   | Sterigon hydro unit               | 01       | 455000              | 455000       |
| 15   | Multi para monitor                | 01       | 253750              | 253750       |
| 16   | Transport monitor                 | 01       | 119000              | 119000       |
| 17   | Transport ventilator              | 01       | 325500              | 325500       |
| 18   | Ventilator PM care                | 03       | 166376              | 499128       |
| 19   | Ventilator                        | 01       | ---                 | CPA supply   |

Hospital Authority may look into the matter on priority basis and take an appropriate action to get the ICU functional in the interest of patients under intimation to audit.

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**PARA-13 Non-functioning of Equipment / machines in various Departments.**  
(Audit Memo No. 10 Dated: 01.12.2022)

During test check of the record of log books of equipments installed in various departments and as per information provided by hospital, it has been observed that some equipments/machines are lying non-functional/ breakdown since last one year approx. The details are as under:-

| S. No | Department | Name of Equipment/machine                     | Non-functional/breakdown | Book Value (Rs.) |
|-------|------------|---|--------------------------|------------------|
| 1.    | BMW Deptt. | Fully Automatic organic waste compost machine | 29.12.2021               | 4,40,000         |
| 2.    | HDU        | Syring Infusion Pump S. No. 100313045403      | 26.09.2022               | 23,400           |
| 3.    | Casualty   | Pharmaceutical Refrigerator                   | 15.11.2021               | 1,19,000         |
| 4.    | Casualty   | Transport Ventilator                          | 28.10.2021               | 3,25,000         |
| 5.    | Casualty   | Patient Monitor (Unicare)                     | 17.10.2022               | 2,53,750         |
| 6.    | Casualty   | Multipara Patient Monitor                     | 07.01.2022               | 2,39,000         |
| 7.    | Dental OPD | Dental Machine with R.V.G                     | 26.04.2022               | 38,880           |
| 8.    | Dental OPD | Computer with UPS                             | 26.04.2022               | 48,000           |

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"

It has been noticed that warranty period of the above equipment were expired and no paid warranty have been commenced either from the supplier of the equipment or from the other competent firm which is violation of the Rule 169 of GFR 2017.

Hospital Authority may look into the matter on priority basis and take an appropriate action to get the equipment functional in the interest of patients under intimation to audit.







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**PARA-14 Non-obtaining of status of works for amounting to Rs.3,69,70,143/- Issued to PWD.** (Audit Memo No. 12 Dated: 02.12.2022)

Scrutiny of records relating to sanctions granted for various works including repair and maintenance works revealed that Administrative Approvals and Expenditure Sanctions worth Rs. 3,69,70,143/- were given to PWD for different type of works in Maharishi Valmiki Hospital for Civil/Electric works during the year 2020-21 to 2021-22. Since the Administrative Approvals/ Expenditure Sanctions were issued to PWD involved a huge amount, Proper follow up/ watch on the physical and financial progress of the work for which the A/A & E/S issued is required.

**PWD ELECTRIC**

**Sanction order issued in 2020-21 to 2021-22 in respect of Maharishi Valmiki Hospital, Pooth Khurd, Delhi**

| SN | PWD (Elec)  | Head            | Amount (Rs.)     | Date       |
|----|---|-----------------|------------------|------------|
| 1  | For providing and installation Air Condition (split AC & window AC) in critical areas i.e ICU, Labour room, Nursery, OT & Radiology   | Major Head 2210 | 30,59,007        | 19.06.2020 |
| 2  | For Up-gradation of Lifts in Maharishi Valmiki Hospital,  | Major Head 2210 | 18,99,965        | 30.09.2020 |
| 3  | For installation of 12 LED Smart T.V with 24 pendrives in various places like wards, ICU, Nursery, Gyane etc.                         | Major Head 2210 | 16,79,660        | 07.01.2021 |
| 4  | For SITC of Fire Extinguisher at Maharishi Valmiki Hospital   | Major Head 2210 | 17,27,100        | 20.01.2021 |
| 5  | For SITC of Automatic Changeover Panel for PSA and connection from PSA Plant to Oxygen manifold system in Maharishi Valmiki Hospital. | Major Head 2210 | 7,15,611         | 14.02.2022 |
|    | <b>Total</b>  |                 | <b>90,81,343</b> |            |

**PWD CIVIL**

Expenditure sanction ( 2020-21 to 2021-22) in respect of M.V Hospital, Pooth Khurd, Delhi-110039

| S.N<br>o | PWD (Civil)   | Head            | Amount<br>(Rs.) | Date       |
|----------|---|-----------------|-----------------|------------|
| 1        | For providing and fixing GI profile sheet shed in from of Flue Corner (porta cabin) for | Major Head 2210 | 2,17,300        | 19.06.2020 |

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|----|--|-----------------|-------------|------------|
|    | Covid-19 suspected patient sample collection.  |                 |             |            |
| 2  | For making Platform of water cooler, separation and renovation of washroom for staff and patient in front of HDU)                | Major Head 2210 | 5,97,400    | 17.07.2020 |
| 3  | For EOR to Non Residential Building in Maharishi Valmiki Hospital.   | Major Head 2210 | 10,39,300   | 28.08.2020 |
| 4  | For Demolishing of AC Plant Room wall and extension of AC Plant room upto the Ramp.  | Major Head 2210 | 9,95,700    | 16.10.2020 |
| 5  | For covering of front door of ladies toilet in auditorium in Maharishi Valmiki Hospital  | Major Head 2210 | 96500       | 07.01.2021 |
| 6  | For repair/renovation of Inter Hostel Block  | Major Head 2210 | 5,98,900    | 27.02.2021 |
| 7  | For repair and rehabilitation work for seismic safety in the Maharishi Valmiki Hospital.   | Major Head 2210 | 95,45,900   | 01.04.2021 |
| 8  | For providing and fixing GI profile sheet shed for construction of PSA room and construction of hard base platform for PSA room. | Major Head 2210 | 17,56,800   | 13.05.2021 |
| 9  | For construction foundation for installation of LMO tank of capacity of above 50 MT.   | Major Head 2210 | 26,67,500   | 11.09.2021 |
| 10 | For providing and fixing fire check door, sinages related to fire, widening of road 6.0 m against 5.90m etc.                     | Major Head 2210 | 93,99,900   | 20.09.2021 |
| 11 | For construction of Boundary wall with fencing of LMO area, providing crash barrier, front gate of LMO area etc.                 | Major Head 2210 | 9,73,600    | 07.01.2022 |
|    |  | Total           | 2,78,88,800 |            |

Audit found that there were no records/files maintained by the hospital to watch the progress of works against which A/As & E/S issued. There was no internal control on the part of the Hospital authorities over the works after issue of A/As & E/S.

HOD should take necessary action to proper follow up/watch on the physical & financial progress of the work for which the A/A & E/S issued to PWD under intimation to audit.

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**PARA-15 Avoidable excess payment to DJB due to non-availing rebate on water bills.** (Audit Memo No. 14 Dated: 05.12.2022)

As per Delhi Jal Board new water tariff dated 16.12.2009, which are effective w.e.f 01.01.2010, there is a provision for 15 percent rebate on the total monthly bill, if the Government, Institution/ Offices adopt the water harvesting and /or waste water recycling measures. A certificate of adopting measures for water harvesting and / or recycling of waste water is also required to be submitted to the DJB for claiming 15 percent rebate. The DJB has further reiterated the same vide letter dated 25.02.2011 addressed to the Secretary Health & Family Welfare Department of GNCT of Delhi.

Further, the Principal Secretary, Health & Family Welfare GNCT of Delhi, vide letter dated 30.03.2010, addressed to all medical superintendant of hospitals, has also desired that hospital should take advantage of 15 percent rebate by establishing water harvesting system.

Audit scrutiny of records of Maharishi Valmiki Hospital revealed that hospital has installed water harvesting in their premises in November 2014. But the hospital did not get the said benefit, even after installation of water harvesting. The hospital continued to pay the water charges without availing the said rebate. Thus non-availing of 15 % rebate has resulted in an excess payment to Delhi Jal Board. The above observation was also raised in the earlier audit report for the period 2014-16.

Hospital Authority may look into the matter on priority basis and take an appropriate action under intimation to audit.

**PARA-16 Non adjustment of AC advances worth Rs. 32841/-.** (Audit Memo No. 15 Dated: 05.12.2022)

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary.

As per information provided by the Pay and Account Officer-09 vide letter No. 4(1)/Pre-Check/2020-21/Misc/PAO-IX/5558 dated 01.12.2022, following contingent advances are outstanding for adjustment till date. The details are as under;-

| Sl. No.      | Year      | Amount of outstanding advance (In Rs.) | Purpose         |
|--------------|-----------|--|-----------------|
| 1.           | 2016-2017 | 26950                                  | Contingent Bill |
| 2.           | 2018-2019 | 5891                                   | Contingent Bill |
| <b>Total</b> |           | <b>32841</b>                           |                 |

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Hospital authority may take up the matter on priority basis to settle the above unadjusted advance under intimation to audit.

**PARA-17 Non functioning of Cryogenic Liquid Medical Oxygen Vertical Storage Tank amounting to Rs. 1, 17, 00,000/-.**  
(Audit Memo No. 19 Dated: 08.12.2022)

During scrutiny of record and as per information provided by the Hospital Authority, it has been observed that Department of Health and Family welfare, GNCTD has procured Cryogenic Oxygen Storage Tank on urgent basis during Covid-19 situation for installation in Maharishi Valmiki Hospital, Pooth Khurd vide supply order No. F.No. PA/SS-II/H&FW/2021/Covid-19/Tender LMO Tank/186 dated 28.08.2021.

The above Cryogenic Oxygen Storage Tank was supplied by M/S Vinayak Air Products Private Limited on 28.08.2021. As per installation report the above equipment was installed on foundation prepared by PWD, GNCTD in Maharishi Valmiki Hospital, Pooth Khurd, Delhi on 02.10.2021. Maharishi Valmiki Hospital, Pooth Khurd, Delhi has paid an amount of Rs. 26,67,500 vide sanctioned order No. 3903-08 dated 11.09.2021 to PWD, GNCT Delhi for construction of foundation for installation of above LMO Tank.

Further scrutiny of the record and as per remarks on the installation report it has been observed that above equipment is not functioning till date due to pending approval from Petroleum & Explosives Safety Organization (PESO).

Department had procured the above equipment on emergent basis during Covid-19 situation but till date above equipment is not in working position, which defeat the purpose of urgent procurement.

Hospital Authority may look into the matter on priority basis and take an appropriate action under intimation to audit.

**PARA-18 Non- utilization of imprest money.**  
(Audit Memo No. 21 Dated: 09.12.2022)

As per the rule, the imprest money may be utilized to meet expenses on the following:

- 1 All types of expenses on training and administration. No pay & Allowances will be disbursed from this advance.
- 2 Advance of TA/DA in emergent and exceptional cases to staff when there is no time to draw it from the authority concerned.
- 3 Contingent expenditure.

During the test audit of Maharishi Valmiki Hospital, Pooth Khurd, Delhi, it has been observed that the department has kept the entire amount of imprest money amounting to Rs.2000/- in hand. As such the department is not utilizing the imprest money for the purpose

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it is meant for. The above observation was also raised in the earlier audit report for the period 2019-20.


The amount of Imprest may be deposited with government accredited bank and compliance be shown to next audit.


**PARA-19 Non-production of records.**  
(Audit Memo No. 23 Dated: 09.12.2022)

Following records have not been produced for scrutiny of Audit:

- 1 Contract Agreement Files.
- 2 Details of vehicles, log books and history sheets.
- 3 No of vehicles hired along with vehicle numbers.
- 4 Status of GPS installed in the vehicles.
- 5 List of the officials who have been provided with rent free accommodation from 2020-21 to 2021-22.
- 6 PG/BG deposit registers.
- 7 Medical advance / LTC advance/ Tuition fee register for the year 2021-22.
- 8 Contingent advance / adjustment register.

The above record may be shown to the next audit.



  
(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XXIII

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**PART-III**  
**TEST AUDIT NOTE**

**TAN-01**      **Non-availability of essential medicine.**  
Audit Memo No: 11      Dated: 02.12.2022

As per Drug Policy of Delhi, all the essential drugs needed for health care should be available at all times the health facilities of the state. Further, as per instruction 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/delayed supply/non supply to prevent non availability of essential drugs. The assessment of requirement of CPA and non CPA drugs should have been on the bases of stock in hand and actual consumption during the past period.

Test check of records relating to stock of drugs/injections revealed that the following essential drugs remained out of stock for considerable period from 01 month to 18 months approx during the year 2020-21 to 2021-22.

| S. No. | Name of the drugs          | Duration of non availability                         | Shortage period      |
|--------|----------------------------|--|----------------------|
| 1.     | Inj. Atracurium, 205ml     | 01.04.2020 to 08.07.2021                             | 562 Days             |
| 2.     | Inj. Bupivacaine           | 23.11.2020 to 01.02.2021                             | 71 Days              |
| 3.     | Tab. Serratiopeptidase     | 06.01.2020 to 02.02.2021<br>11.03.2021 to 27.12.2021 | 393 Days<br>292 Days |
| 4.     | Inj. Dextrose (10 %)       | 05.01.2020 to 25.02.2021                             | 52 Days              |
| 5.     | Inj. Dexamethasone         | 21.08.2020 to 29.07.2021                             | 343 Days             |
| 6.     | Inj. Frusemide             | 01.04.2020 to 01.09.2020                             | 154 Days             |
| 7.     | Inj. Midazolam             | 01.04.2020 to 10.10.2020<br>05.12.2020 to 12.07.2021 | 193 Days<br>226 Days |
| 8.     | Tab. Metherzin             | 12.10.2020 to 26.02.2021                             | 134 Days             |
| 9.     | Inj. Hysocine Butylbromide | 11.10.2021 to 09.02.2022                             | 118 Days             |
| 10.    | Inj. Amikacin (100 mg)     | 30.11.2021 to 17.01.2022                             | 47 Days              |
| 11.    | Tab. Carbamazepine 200 mg  | 31.07.2021 to 27.10.2021                             | 86 Days              |
| 12.    | Cab. Cloxacillin 500 mg    | 23.09.2021 to 18.11.2021                             | 55 Days              |
| 13.    | Syp. Levocetizine          | 21.09.2021 to 31.12.2021                             | 100 Days             |
| 14.    | Mupirocin cream            | 29.01.2021 to 16.01.2022                             | 353 Days             |
| 15.    | Tab. Chloroquine           | 11.03.2021 to 24.05.2021                             | 75 Days              |
| 16.    | Vacationer EDTA            | 07.10.2021 to 24.01.2022                             | 110 Days             |
| 17.    | Shoe Cover Disposal        | 21.05.2021 to 20.09.2021                             | 113 Days             |
| 18.    | Crepe Bandage, 15 C.M      | 09.12.2021 to 21.06.2022                             | 195 Days             |
| 19.    | Crepe Bandage, 10 C.M      | 09.12.2021 to 21.06.2022                             | 195 Days             |
| 20.    | Cord Clamp                 | 01.04.2021 to 20.09.2021                             | 173 Days             |
| 21.    | 2 ml Syringe               | 08.02.2022 to 24.05.2022                             | 106 Days             |
| 22.    | 10 ml Syringe              | 15.11.2021 to 24.06.2022                             | 223 Days             |
| 23.    | Blood transfusion Set      | 29.09.2020 to 31.01.2021                             | 126 Days             |
| 24.    | Ultrasound jelly           | 26.08.2020 to 11.12.2020                             | 108 Days             |



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Thus, in absence of above drugs for a long period may affect the treatment to the patient specially belonging to the weaker section of the society.

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

**TAN-02 Improper maintenance of Service Books.**  
(Audit Memo No. 20 Dated:09.12.2022)

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 (9), 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 32 of CCS (pension) Rules, Verification of service of the government servant should be done before 5 years of retirement and a certificate be issued in the prescribed form No. 24 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 PAO. Some of the cases are as under:

| S. NO. | NAME OF THE OFFICER / OFFICIAL | DESIGNATION          | DATE OF RETIREMENT |
|--------|--------------------------------|----------------------|--------------------|
| 1      | Dr. Rupendra Kumar             | CMO(NFSG)            | 31.01.2023         |
| 2.     | Dr. Saroj Aggarwal             | Special (O & G) Gr.1 | 31.05.2023         |
| 3.     | Dr. Rajiv Sagar                | CMO(SAG)             | 31.05.2024         |
| 4.     | Smt. Bharti Hendry             | Sr. Nursing Officer  | 28.02.2026         |

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|----|-------------------------|---------------------|------------|
| 5. | Smt. Sulakshna Sharma   | Sr. Nursing Officer | 30.11.2026 |
| 6. | Smt. Sushma Thakran     | Sr. Nursing Officer | 30.06.2026 |
| 7. | Smt. Zahida Parveen     | Sr. Nursing Officer | 31.01.2026 |
| 8. | Sh. Rakesh Kumar Sharma | Jr. Asstt.          | 31.05.2024 |
| 9. | Sh. Narender Singh      | Section Officer     | 30.04.2025 |

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

**TAN-03 Improper maintenance of Pay Bill Registers.**

(Audit Memo No. 22 Dated: 09.12.2022)

During the test check of the PBRs maintained by the Maharishi Valmiki Hospital, Pooth Khurd, Delhi for the Audit period 2020-21 to 2021-22 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. GAR-18, Abstract of Pay Bill is not prepared for the year 2020-21 to 2021-22.

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

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**TAN-04 Short comings in the maintenance of Stock registers.**  
(Audit Memo No. 24 Dated:09.12.2022)

Test check of the stock registers maintained by Surgical, Medicine and General Store of Maharishi Valmiki Hospital, Pooth Khurd, Delhi it has been observed that there is no uniformity in maintenance of the stock registers. Few short comings noticed during the course of audit are given below:

1. Page counting certificate is not recorded on the first page of the stock registers.
2. Non-attestation of the entries: As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the Incharge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. Non-conducting of Annual Physical Verification: As per Rule 213 of GFR, 2017 verification of non-consumable and consumable items / goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has however been noticed that physical verification of the stock of M-II has not been conducted during the year 2020-21 and 2021-22 which is against the provisions of G.F.R., 2017.
4. Cutting and overwriting also not attested by the competent authority.
5. Blockage / overstocking of consumable items in different Stores of the hospital: The consumable/ non consumable items involving the considerable amounts have been overstocked. A few examples from the stock register are given as under:-

**Surgical Store:-**

| Name of item (Page No. of Stock register) | Quantity available in stock register as on 01.04.2020 | Addition during the Financial Year 2020-21 and 2021-22 | Consumed till 31.03.2022 | Balance March, 2022 |
|---|---|--|--------------------------|---------------------|
| Follys Catherter 10 G                     | 1930  | 0  | 440                      | 1490                |
| Suction Catherter 12 F                    | 1500  | 0  | 600                      | 900                 |
| Suction Catherter 14 F                    | 1260  | 0  | 900                      | 360                 |

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**Surgical non consumable Store:-**

| Name of item (Page No. of Stock register) | Quantity available in stock register as on 01.04.2020 | Addition during the Financial Year 2020-21 and 2021-22 | Consumed till 31.03.2022 | Balance March, 2022 |
|---|---|--|--------------------------|---------------------|
| B.P Handel size 3 No                      | 20  | 0  | 0                        | 20                  |
| Oxygen Hood Medium                        | 3   | 0  | 0                        | 3                   |
| Oxygen Hood Large                         | 8   | 0  | 0                        | 8                   |
| Spindle Key for Oxygen Cylinder           | 24  | 0  | 3                        | 21                  |

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

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(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XXIII