

100

Sub: - Audit report of Babu Jagjivan Ram Memorial Hospital, Delhi - 110033 for the period 2021-2022 (10 working Days).

INTRODUCTION:

The I.A.R. on the accounts of **Babu Jagjivan Ram Memorial Hospital, Delhi – 110033** for the period 2021-2022 was conducted by field Audit Party No. XVI Comprising of Smt. Kavita Saxena Sr.AO/IAO, Sh. Deepak Kumar, AO (Joined on 24.01.2023) and Sh. Sandeep Kumar, Sr. Assistant. The audit was conducted during 10 working days w.e.f. 18.01.2023 to 02.02.2023. This was the general audit.

AIMS AND OBJECTIVES

The main objective of **Babu Jagjivan Ram Memorial Hospital, Delhi - 110033**, is to provide quality health care to all availing services at Hospital which is safe, effective, timely, efficient and equitable.

List of HOD HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

• **LIST OF HOD**


S.NO.	NAME	Designation	TIME DURATION
1	Dr. A.K. Saini, MS	HOD	01.04.2021 to 31.03.2022

• **LIST OF HOO**

S.NO.	NAME	Designation	TIME DURATION
1	Dr. B.K. Verma, CMO	HOO	01.04.2020 to 13.09.2021
2.	Dr. Sanjay S Lakra	HOO	14.09.21 to 31.03.2022

LIST OF DDO

S.NO.	DDO NAME	Designation	TIME DURATION
1.	Rakesh Kumar	Sr. AO	01.04.2021 to 31.03.2022





LIST OF CASHIER

S.NO.	CASHIER	Designation	TIME DURATION
1	Ravi Kumar	Jr. Assistant	01.04.2021 to 31.03.2022

• **Budget allocation and Expenditure**

(In Lakhs)

Year	Budget allotment (in Rs.)		Expenditure (in Rs.)	Balance (in Rs.)
2021-22	5789	Revenue	5668.29	120.71
	150	Capital	102.26	47.74
Total	5939		5770.95	168.05

5770.55 168.45

Statutory Audit:- The period of Statutory audit conducted by AG(Audit) of Babu Jagjivan Ram Memorial Hospital, Delhi - 110033 has not been intimated by the Hospital.

Vacancy position of Drs/ Nurses/Paramedical staff/ Technicians/ Administrative staff submitted by the hospital:-

S. No.	Group	Sanctioned	Filled	Vacant
1	A	146	122	24
2	B	05	04	01
3	C	334	213	121

Maintenance of Records:-

The maintenance of records of **Babu Jagjivan Ram Memorial Hospital, Delhi – 110033** for the period 2021-2022 was found satisfactory subject to the observations made in Current audit report and in test audit note.

Old Audit Report

As per Old Audit Report there were 34 outstanding paras with recovery of Rs527670/-. The hospital authority has shown no compliance in respect of 34 paras, hence all the 34 outstanding paras along with recovery of Rs 527670/- has been taken in current audit report as Part-I.

(A)

S. No	Year	Para no.	Para Settled	Outstanding Paras
1	2007-08	1	0	1
2	2008-10	2	0	2

e

28

3	2008-10	3	0	3
4	2008-10	5	0	5
5	2008-10	6	0	6
6	2015-16	3	0	3
7	2016-17	3	0	3
8	2016-17	4	0	4
9	2017-18	1	0	1
10	2017-18	2	0	2
11	2017-18	3	0	3
12	2017-18	4	0	4
13	2017-18	5	0	5
14	2017-18	6	0	6
15	2018-19	1	0	1
16	2018-19	3	0	3
17	2018-19	4	0	4
18	2018-19	5	0	5
19	2018-19	6	0	6
20	2018-19	7	0	7
21	2018-19	9	0	9
22	2019-21	1	0	1
23	2019-21	2	0	2
24	2019-21	3	0	3
25	2019-21	4	0	4
26	2019-21	5	0	5
27	2019-21	6	0	6
28	2019-21	7	0	7
29	2019-21	8	0	8
30	2019-21	9	0	9
31	2019-21	10	0	10
32	2019-21	11	0	11
33	2019-21	12	0	12
34	2019-21	13	0	13

Details of old Recovery

S. No	Year	Total old Recovery	Amount Recovered		Balance Recovery
			Para No.	Amount	
1	2015-16	19051	3	0	19051
2	2017-18	15796	1	0	15796
		401808	2	0	401808
		1284	3	0	1284
		630	4	0	630
3	2018-19	303	1	0	303
		8914	3	0	8914
4	2019-21	31820	1	0	31820
		8064	2	0	8064

e

Current Audit Report: -

During the course of current audit, 25 audit memos were issued, highlighting various irregularities/recovery to the tune of Rs 711658 out of which 02 memo settled involving recovery amounting to Rs.Nil/- remaining 23 memos converted into 15 Audit paras (Memo No.7 & (A) part of Memo No. 20 clubbed and converted into Para No. 3) and 08 TAN with the recovery of Rs. 711658/- in the current Audit Report.

Details of Current Recovery (Audit Period 2021-2022)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
5	222523	0	222523
7	42426	0	42426
11	156096	0	156096
12	54000	0	54000
15	59032	0	59032
16	3554	0	3554
18	29849	0	29849
20	23796	0	23796
23	120382	0	120382
Total	711658	0	711658

The internal audit report has been prepared on the basis of information furnished and made available by **Babu Jagjivan Ram Memorial Hospital, Delhi - 110033**. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

(KavitaSaxena)
IAO,
Audit Party No. XVI



Directorate of Audit

C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari

दिल्ली सरकार
Govt of NCT of DELHI

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Health & Family Welfare							
Sub department : Babu Jagjwan Ram Memorial Hospital Jahangir Puri, Delhi (1422/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2008	1		House Keeping Services	C	0
2	2008	2010	2		Shortcomings in the local purchase of medicines/general items	C	0
3	2008	2010	3		Shortcomings in the purchase procedure	C	0
4	2008	2010	5		Short comings in the maintenance of stock register (both non-consumable & consumable)	C	0
5	2008	2010	6		Non-maintenance of log book of the equipments installed in the hospital	C	0
6	2015	2016	3		Excess salary paid to contractual staff of the hospital Rs. 143781/-	O	19051
7	2016	2017	3		Irregular expenditure of Rs. 2671978/- on local purchase	O	0
8	2016	2017	4		Purchase of Medicines	O	0
9	2017	2018	1		Service Tax paid in excess to Firms/Contractor amounting to Rs. 15796/-	O	15796
10	2017	2018	2		Recovery of Rs. 401808/- on account of risk purchase of medicines	O	401808
11	2017	2018	3		Non levy of penalty upon the firm for not repairing of the X-Ray Machine 60 MA timely	O	1284
12	2017	2018	4		Recovery of short deduction of License Fee amounting to Rs. 27100/-	O	630
13	2017	2018	5		Irregularities in repair and maintenance of furniture of the hospital for Rs. 205399/-	O	0
14	2017	2018	6		Non production of Record (NPR)	O	0
15	2018	2019	1		Over payment of Nursing Allowance & Dress Allowance	O	303
16	2018	2019	3		Non levy of penalty of Rs. 8914/- on delayed supply of medicines	O	8914
17	2018	2019	4		Irregular expenditure on repair and maintenance of equipment/items	O	0
18	2018	2019	5		Irregularities in local purchase of medicines	O	0
19	2018	2019	6		Loss of equipment-Automatic Defibrilator (Zoll AED)	O	0
20	2018	2019	7		Accumulation of unserviceable stores amounting to Rs. 11400781/-	O	0
21	2018	2019	9		Non production of Record (NPR)	O	0
22	2019	2021	1		Over payment of OT (Operation Theater Allowance(Allowance)	O	71820
23	2019	2021	2		Over payment of Transport Allowance	O	8064
24	2019	2021	3		Irregular payment of Annual Allowance to Doctors-Rs. 1367116/-	O	0
25	2019	2021	4		Irregularities in extension of tender regarding Kitchen and Dietary Service in Hospital	O	0
26	2019	2021	5		Irregularities in deployment of 08 Nursing Orderlies (Nos) additionally engaged fo COVID	O	0
27	2019	2021	6		Irregularities in release of House Rent Allowance to Jr/Sr. Resident	O	0
28	2019	2021	7		Non functioning of Equipment/machines in BJRM Hospital, Jahangirpuri, Delhi	O	0
29	2019	2021	8		Pending Court Cases & Arbitration Cases	O	0
30	2019	2021	9		Non installation of GPS System	O	0
31	2019	2021	10		Non maintenance of records regarding release of conveyance allowances to doctors	O	0
32	2019	2021	11		Irregularities in purchase of HDPE/PE Plastic Pallets	O	0
33	2019	2021	12		Irregularities in award of tender in r/o M/s Sarvesh Security Services	O	0
34	2019	2021	13		Non production of Records	O	0

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

[Back](#)

PART - I

All Page
85-1

27/10
26/10
28/10
83/10
86

AUDIT REPORT OF BABU JAGJIVAN RAM MEMORIA
JAHANGIRPURI DELHI

Para No. 1
2007-08

Ref. Memo. No. 16
Dated 18-7-08

Subject: Out Sources Services.

As per the informations provided to the audit the hospital is getting the following out sources services. The details are as under:-

- 1 Kitchen Services
- 2 Laundry Services
- 3 OPD Registration
- 4 Security Services
- 5 Sanitation services
- 6 Nursing Orderly

The Hospital has provided only files which contain agreement and other correspondence including bills. The record maintained by the hospital on the basis of which bills for payment were verified has not been provided to the audit in respect of above out sources services taken.

In the absence of which record bills submitted by the contractor could not be verified. Hence the same may be provided to the audit at the time of next audit.

Para No. 1
Para No. 2
Para No. 3
Para No. 4
Para No. 5

Ref. Memo. No.
Dated:- 31-3-06

Subject: House Keeping Services

In BJRM Hospital house keeping services were provided by M/S Good Year Security Services. The Directorate of Health Services floated tender which was effective from 13-10-2005 to 12-10-2006. The period was further extended by DHS vide letter No. F. 7/2005-06/DHS/H.Ce/VPF/1819-49 dated 30-3-07 up to 30-6-07 on the same terms and conditions. The BJRM hospital also availed the services of the agency up to 30-11-07. The ex-post facto sanction/approval for the period 1-7-07 to 30-11-07 was given by Finance Deptt.

The house keeping services of BJRM hospital was awarded to M/S Shivalik House Keeping Services w.e.f. 1-12-07 on the basis of terms and conditions accepted by DHS whereas M/S Good Year Security Services which provided house keeping services up to 30-11-07 had requested to extend the term by one year on the same terms and conditions vide letter No. GVSS/BJRMH/HKS/09 dated 12-7-07 vide No. 1840. The rates of M/S Good Year Security Services were lower as compared to the new firm. If the work was given to the old firm whose rates were less than new firm, this would have put less burden on the Govt. Exchequer. Reason may be intimated to audit.

The MS of BJRM hospital vide letter No. F. 5(55)/CT/08/7458 dated 17-3-08 given the details of area for house keeping services under category A to E as per annexure "A" (attached). On review of statement of category "A & B" (Annexure "B"), it has been noticed that area given under category "B" was included in category "A" also. Due to this payment of area of 9705.48 Sq. Mtr. in category "A" resulted an over payment of Rs. 40,763/- pm. Which may be recovered from the firm up to the period /month paid after due verification under intimation to audit.

Needful be done and compliance shown to audit.

Annexure 'A'

Category of Area given to
M/s. Shivalix House Keeping Services by
H.S. BTRM Hospital vide letter No. F.
6(55)/BTRM/CT/DB/7458 dt 17-3-08.

24
2
22
27
88
85
78

<u>Category</u>	<u>Area in Sq. Mtr.</u>
A	17,911.02
B	9705.48
C	9308.51
D	9237.50
E	135 Articles.

Annexure - A

24/07/20 (3) 26/07 (98)
 70/07 (21)
 81/07 (84)

Bifurcation of Area given by PWD and Details of area given to M/s Chivalik House Keeping Service.

Sr. NO.	Description of Area <u>Name of the Dept.</u>	Area in Sq. Mt. by PWD.	Area given to M/s Chivalik House Keeping Service in Category 'A' with No. of Shift		Area in Sq. Mt.
			No.	Shift	
1-	Ward - I	394.74	1	3	1184.22
2-	Ward - II	394.74	1	3	1184.22
3-	Ward - III	524.50	1	3	1573.50
4-	Labour Room	132.76	1	3	398.28
5-	Nursary	132.76	1	3	398.28
6-	O.P.D. Area	1801.43	1	1	1801.43
7-	Laboratory	460.14	1	1	460.14
8-	X-Ray Room	205.62	1	1	205.62
9-	Casualty including Examination room, ECG room, Eye OT, CMO room, Store	983.69	1	3	2951.07
10.	Office / administration	645.15	1	1	645.15
11.	Pharmacy	130.19	1	1	130.19
12.	Driver room	-	-	-	-
13.	Kitchen	261	1	1	261.04
14.	Laundry	248.96	1	1	248.96
15.	Stores (G.M.)	553.33	1	1	553.33
16-	Mortuary	275.99	1	2	551.98
17-	Auto clave room	42.71	1	1	42.71
18-	Doctors Hostel	320.37	1	1	1179.07
19-	Nurses Hostel	858.70	1	1	1179.07
20-	O.T.'s (Eye + Gyane)	1146.03	1	2	2292.06
21-	open road area	9308.51 (C)	1	2	2292.06
22-	open Park area	9287.50 (D)	1	2	2292.06
23-	Corridor's (GF)	446.53	1	2	893.06
24-	Corridor's (1st floor)	446.53	1	1	446.53
25-	Stairs Case	454.23	1	2	908.46

TAN No. (3) (1) TAN-01

22/23/08 (92)
Ref. Memo. No.13
Dated 17-7-08
3
8/2/08
78/c

Subject:- Registers maintained by Main Store of BJRM Hospital.

During the course of test check of stock registers maintained by the main store of BJRM Hospital the following discrepancies/shortcomings came to notice:-

2. Cuttings and overwritings were made in the stock register which is objectionable. Moreover these were not attested by any competent authority.
3. Physical verification of the stores have not been carried out for the audit period as no certificate was found recorded in the register.
4. It was also observed that while taking the balances of medicines from one register to another, the date of expiry has not been given. Hence utilization of medicines within the expiry date could not be verified.
5. The stock entries of receipt and issue has not been signed/attested by the store officer.

The reasons for these short comings may be intimated to audit and needful be done under intimation to audit.

TAN No. (3) (2) TAN-02

Ref. Memo. No.15
Dated 18-7-08

Subject:- Library Record.

During the test audit of library record for the period of 2007-08 it has been noticed that a physical verification of the library books was carried out on 17.4.08. As per physical verification the books as mentioned in Annexure "A" were either not received back or not found in the library record. These books may be received back failing which the cost of the books may be recovered from them and deposited into Govt. account after due verification under intimation to audit.

(a)

28
ste
207c
604
7731
(7)
(80)
(94)
731
(16)

The dead stock register / unserviceable store register has not been provided to audit, the same may be shown at the time of next audit.

(Signature)

(A.P. JOSHI)
IAO PARTY NO. 14

old report
CURRENT REPORT
(2008-09 & 2009-2010)

Para 02
Para 1
Shortcomings in the local purchase of medicines/general items
(Audit Memo No.16 Date:18.05.2010)

Test check of file relating to local purchase revealed the following shortcomings:-

1. Medicines items of regular use are being purchased :- Local purchase should be made only for those medicines/items which are required in emergency for indoor patients. It has been observed that medicines/general items of regular use like Inj. Ranitidine, Sodium Bicarbonate, Deriphyllin, Adrenaline are being purchased through local purchase on regular basis. The items/medicines which are of regular use should be purchased on the approved rates of CPA/other hospitals keeping in view the quarterly requirements and buffer stock. Only the specific requirements of indoor patients be met out from the local purchase.
2. General items purchased through the local purchase file of medicines :- General items of regular use like casualty cards, MLC register, ECG paper rolls, tonners etc. were purchased through local purchase file of medicines. These items should be purchased through a separate file as per the provisions of GFR.
3. Shortcomings in selection of local chemist:- During the year 2008-09, local purchases of medicines/general items were being made from the nearby chemist without entering into any contract who was allowing a nominal discount. In the month of January, 2009 limited tenders were called for and in response to tender enquiry six chemists responded. All tenders were rejected on the grounds that three chemist have not submitted the documents and locations of three other chemist were beyond five kilometers and re-tendering was suggested. The re-tendering was not done and a request for percentage of discount being allowed by the local chemist was sent to four hospitals i.e. GTB, GB Pant, GGSH and LBS. As these hospitals are located far away from BJRM the rates of other hospitals located nearby e.g. BSA, MBH, BMH were not obtained. LBS Hospital, Kichripur made available the rates of M/s Vij Sons located in Chander Nagar, Trans Yamuna on 20.05.2009. Medical Supdt., BJRM approved M/s Vij Sons for local purchase on the same discount which was being allowed to LBS Hospital, in the month of September, 2009 and thereafter hospital started giving telephonic orders of local purchase to this local chemist. In this context the following comments are offered:-
 - i) In the limited tender of hospital the same chemist which was approved on the basis of the rates provided by LBS Hospital was rejected on the grounds of distance beyond five kilometers.
 - ii) There is no penalty clause in the terms and conditions of LBS Hospital for non/part supply of medicines. Keeping in view the large distance

6/11/09 187c
27
92
18
191C

of chemist form the hospital, chemist is at his liberty to supply items as per his convenience.

- ii) Terms and conditions of LBS Hospital and consent of chemist for the supply of items have not settled.
- iv) File has not been maintained in systematic manner due to which it could not be ascertained whether all the items indented for and approved by M.S. were supplied by the local chemist or not.
- v) Before processing the bill of local purchase a certificate that MRP and rate of discount has been checked is required to be recorded on the body by the Store Officer which is being done at the time of processing the bill for payment.

To avoid above shortcomings it is suggested that hospital should approve its own local chemist by inviting limited tenders and while entering into contract all important conditions of distance and penalty be incorporated. Further, the items which are of regular use may be procured in advance and only medicines/items which are of emergent and specific need of indoor patients may be purchased through local purchase. Other general items for which rates are not approved may be purchased as per the provisions of GFR.

~~Para 2~~ ~~Para 3~~ ~~Para 4~~ ~~Para 5~~
Para 2 Para 3
Para 3

Shortcomings in the purchase procedure
(Audit Memo No. 13 dated 17.05.2010)

Test check of the files relating to purchase branch revealed the following shortcomings in the purchase procedure:-

1. No annual procurement plan:- For the purchase of machinery and equipments, hospital is not preparing any annual procurement plan purchase proposals are processed on the basis of requirements received from the departments on piece meal basis as and when required. In the absence of any annual procurement plan it is not understood as to how the budget on purchase of machinery and equipments is estimated and how the priority of purchase of equipments is decided by the procurement committee. Hospital should make a annual procurement plan in advance so that the budget is kept on realistic basis and once the budget is allotted, process for the procurement of machinery and equipments may be started as per the priority and budget allocation.
2. Purchase on the Rate Contract of other hospitals:- At present the items, other than CPA approved, are being purchased on the rate contract of other hospitals. Rates from different hospitals of Delhi Government are being obtained for different items on need basis. As the user departments of the hospital are sending requests in piece meals during the financial year, it takes a lot of time to obtain the rates from different Delhi Govt. hospitals and then process the case for purchase. It has also been observed that in all the cases although requests for providing a copy of rate list were made to five-six hospitals but rates were given

by only one hospital. To streamline the purchase process it is suggested that hospital should call tenders as per their annual procurement plan through e-tendering.

3. Stock position not clearly mentioned in proposals:- It has been observed in the approved statement of procurement/purchase committee that stock position of the proposed machinery /equipments is shown as per the record of main store and not as per the stock of user department. As in almost all the cases the stock position of main store will obviously be nil as the same has been issued to user departments, the actual stock position of the item proposed to be purchased must be reflected in the statement and proper justification of new purchase/additional purchase be sought from the user department.
4. Reasonability of rates :- As per Rule 137 (iv) of JFR, the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required which is not being done by this hospital . AS the hospital is obtaining rates from the other pits for procurement of equipments/consumable items before approval of the proposal it may be ensured that the rates are reasonable and the same should be recorded in the minutes of purchase committee at the time of recommending the proposal.

The purchase process may be streamlined as per the provisions of rules and instructions of Finance Department. It is also suggested that hospital should prepare its own Standard Operating Procedures (SOPs) for the purchase and store management. For this purpose Hospital Manual, 2002 issued by M/o Health and Family Welfare, GOI may be referred to and its provisions can be relaxed/modified keeping in view the local circumstances and requirements, with the approval of competent authority.

~~Para 3~~ ~~Para 5~~ ~~Para 6~~ ~~Para 7~~ ~~Para 8~~ ~~Para 9~~ ~~Para 10~~ ~~Para 11~~ ~~Para 12~~ ~~Para 13~~ ~~Para 14~~ ~~Para 15~~ ~~Para 16~~ ~~Para 17~~ ~~Para 18~~ ~~Para 19~~ ~~Para 20~~ ~~Para 21~~ ~~Para 22~~ ~~Para 23~~ ~~Para 24~~ ~~Para 25~~ ~~Para 26~~ ~~Para 27~~ ~~Para 28~~ ~~Para 29~~ ~~Para 30~~ ~~Para 31~~ ~~Para 32~~ ~~Para 33~~ ~~Para 34~~ ~~Para 35~~ ~~Para 36~~ ~~Para 37~~ ~~Para 38~~ ~~Para 39~~ ~~Para 40~~ ~~Para 41~~ ~~Para 42~~ ~~Para 43~~ ~~Para 44~~ ~~Para 45~~ ~~Para 46~~ ~~Para 47~~ ~~Para 48~~ ~~Para 49~~ ~~Para 50~~ ~~Para 51~~ ~~Para 52~~ ~~Para 53~~ ~~Para 54~~ ~~Para 55~~ ~~Para 56~~ ~~Para 57~~ ~~Para 58~~ ~~Para 59~~ ~~Para 60~~ ~~Para 61~~ ~~Para 62~~ ~~Para 63~~ ~~Para 64~~ ~~Para 65~~ ~~Para 66~~ ~~Para 67~~ ~~Para 68~~ ~~Para 69~~ ~~Para 70~~ ~~Para 71~~ ~~Para 72~~ ~~Para 73~~ ~~Para 74~~ ~~Para 75~~ ~~Para 76~~ ~~Para 77~~ ~~Para 78~~ ~~Para 79~~ ~~Para 80~~ ~~Para 81~~ ~~Para 82~~ ~~Para 83~~ ~~Para 84~~ ~~Para 85~~ ~~Para 86~~ ~~Para 87~~ ~~Para 88~~ ~~Para 89~~ ~~Para 90~~ ~~Para 91~~ ~~Para 92~~ ~~Para 93~~ ~~Para 94~~ ~~Para 95~~ ~~Para 96~~ ~~Para 97~~ ~~Para 98~~ ~~Para 99~~ ~~Para 100~~ ~~Para 101~~ ~~Para 102~~ ~~Para 103~~ ~~Para 104~~ ~~Para 105~~ ~~Para 106~~ ~~Para 107~~ ~~Para 108~~ ~~Para 109~~ ~~Para 110~~ ~~Para 111~~ ~~Para 112~~ ~~Para 113~~ ~~Para 114~~ ~~Para 115~~ ~~Para 116~~ ~~Para 117~~ ~~Para 118~~ ~~Para 119~~ ~~Para 120~~ ~~Para 121~~ ~~Para 122~~ ~~Para 123~~ ~~Para 124~~ ~~Para 125~~ ~~Para 126~~ ~~Para 127~~ ~~Para 128~~ ~~Para 129~~ ~~Para 130~~ ~~Para 131~~ ~~Para 132~~ ~~Para 133~~ ~~Para 134~~ ~~Para 135~~ ~~Para 136~~ ~~Para 137~~ ~~Para 138~~ ~~Para 139~~ ~~Para 140~~ ~~Para 141~~ ~~Para 142~~ ~~Para 143~~ ~~Para 144~~ ~~Para 145~~ ~~Para 146~~ ~~Para 147~~ ~~Para 148~~ ~~Para 149~~ ~~Para 150~~ ~~Para 151~~ ~~Para 152~~ ~~Para 153~~ ~~Para 154~~ ~~Para 155~~ ~~Para 156~~ ~~Para 157~~ ~~Para 158~~ ~~Para 159~~ ~~Para 160~~ ~~Para 161~~ ~~Para 162~~ ~~Para 163~~ ~~Para 164~~ ~~Para 165~~ ~~Para 166~~ ~~Para 167~~ ~~Para 168~~ ~~Para 169~~ ~~Para 170~~ ~~Para 171~~ ~~Para 172~~ ~~Para 173~~ ~~Para 174~~ ~~Para 175~~ ~~Para 176~~ ~~Para 177~~ ~~Para 178~~ ~~Para 179~~ ~~Para 180~~ ~~Para 181~~ ~~Para 182~~ ~~Para 183~~ ~~Para 184~~ ~~Para 185~~ ~~Para 186~~ ~~Para 187~~ ~~Para 188~~ ~~Para 189~~ ~~Para 190~~ ~~Para 191~~ ~~Para 192~~ ~~Para 193~~ ~~Para 194~~ ~~Para 195~~ ~~Para 196~~ ~~Para 197~~ ~~Para 198~~ ~~Para 199~~ ~~Para 200~~ ~~Para 201~~ ~~Para 202~~ ~~Para 203~~ ~~Para 204~~ ~~Para 205~~ ~~Para 206~~ ~~Para 207~~ ~~Para 208~~ ~~Para 209~~ ~~Para 210~~ ~~Para 211~~ ~~Para 212~~ ~~Para 213~~ ~~Para 214~~ ~~Para 215~~ ~~Para 216~~ ~~Para 217~~ ~~Para 218~~ ~~Para 219~~ ~~Para 220~~ ~~Para 221~~ ~~Para 222~~ ~~Para 223~~ ~~Para 224~~ ~~Para 225~~ ~~Para 226~~ ~~Para 227~~ ~~Para 228~~ ~~Para 229~~ ~~Para 230~~ ~~Para 231~~ ~~Para 232~~ ~~Para 233~~ ~~Para 234~~ ~~Para 235~~ ~~Para 236~~ ~~Para 237~~ ~~Para 238~~ ~~Para 239~~ ~~Para 240~~ ~~Para 241~~ ~~Para 242~~ ~~Para 243~~ ~~Para 244~~ ~~Para 245~~ ~~Para 246~~ ~~Para 247~~ ~~Para 248~~ ~~Para 249~~ ~~Para 250~~ ~~Para 251~~ ~~Para 252~~ ~~Para 253~~ ~~Para 254~~ ~~Para 255~~ ~~Para 256~~ ~~Para 257~~ ~~Para 258~~ ~~Para 259~~ ~~Para 260~~ ~~Para 261~~ ~~Para 262~~ ~~Para 263~~ ~~Para 264~~ ~~Para 265~~ ~~Para 266~~ ~~Para 267~~ ~~Para 268~~ ~~Para 269~~ ~~Para 270~~ ~~Para 271~~ ~~Para 272~~ ~~Para 273~~ ~~Para 274~~ ~~Para 275~~ ~~Para 276~~ ~~Para 277~~ ~~Para 278~~ ~~Para 279~~ ~~Para 280~~ ~~Para 281~~ ~~Para 282~~ ~~Para 283~~ ~~Para 284~~ ~~Para 285~~ ~~Para 286~~ ~~Para 287~~ ~~Para 288~~ ~~Para 289~~ ~~Para 290~~ ~~Para 291~~ ~~Para 292~~ ~~Para 293~~ ~~Para 294~~ ~~Para 295~~ ~~Para 296~~ ~~Para 297~~ ~~Para 298~~ ~~Para 299~~ ~~Para 300~~ ~~Para 301~~ ~~Para 302~~ ~~Para 303~~ ~~Para 304~~ ~~Para 305~~ ~~Para 306~~ ~~Para 307~~ ~~Para 308~~ ~~Para 309~~ ~~Para 310~~ ~~Para 311~~ ~~Para 312~~ ~~Para 313~~ ~~Para 314~~ ~~Para 315~~ ~~Para 316~~ ~~Para 317~~ ~~Para 318~~ ~~Para 319~~ ~~Para 320~~ ~~Para 321~~ ~~Para 322~~ ~~Para 323~~ ~~Para 324~~ ~~Para 325~~ ~~Para 326~~ ~~Para 327~~ ~~Para 328~~ ~~Para 329~~ ~~Para 330~~ ~~Para 331~~ ~~Para 332~~ ~~Para 333~~ ~~Para 334~~ ~~Para 335~~ ~~Para 336~~ ~~Para 337~~ ~~Para 338~~ ~~Para 339~~ ~~Para 340~~ ~~Para 341~~ ~~Para 342~~ ~~Para 343~~ ~~Para 344~~ ~~Para 345~~ ~~Para 346~~ ~~Para 347~~ ~~Para 348~~ ~~Para 349~~ ~~Para 350~~ ~~Para 351~~ ~~Para 352~~ ~~Para 353~~ ~~Para 354~~ ~~Para 355~~ ~~Para 356~~ ~~Para 357~~ ~~Para 358~~ ~~Para 359~~ ~~Para 360~~ ~~Para 361~~ ~~Para 362~~ ~~Para 363~~ ~~Para 364~~ ~~Para 365~~ ~~Para 366~~ ~~Para 367~~ ~~Para 368~~ ~~Para 369~~ ~~Para 370~~ ~~Para 371~~ ~~Para 372~~ ~~Para 373~~ ~~Para 374~~ ~~Para 375~~ ~~Para 376~~ ~~Para 377~~ ~~Para 378~~ ~~Para 379~~ ~~Para 380~~ ~~Para 381~~ ~~Para 382~~ ~~Para 383~~ ~~Para 384~~ ~~Para 385~~ ~~Para 386~~ ~~Para 387~~ ~~Para 388~~ ~~Para 389~~ ~~Para 390~~ ~~Para 391~~ ~~Para 392~~ ~~Para 393~~ ~~Para 394~~ ~~Para 395~~ ~~Para 396~~ ~~Para 397~~ ~~Para 398~~ ~~Para 399~~ ~~Para 400~~ ~~Para 401~~ ~~Para 402~~ ~~Para 403~~ ~~Para 404~~ ~~Para 405~~ ~~Para 406~~ ~~Para 407~~ ~~Para 408~~ ~~Para 409~~ ~~Para 410~~ ~~Para 411~~ ~~Para 412~~ ~~Para 413~~ ~~Para 414~~ ~~Para 415~~ ~~Para 416~~ ~~Para 417~~ ~~Para 418~~ ~~Para 419~~ ~~Para 420~~ ~~Para 421~~ ~~Para 422~~ ~~Para 423~~ ~~Para 424~~ ~~Para 425~~ ~~Para 426~~ ~~Para 427~~ ~~Para 428~~ ~~Para 429~~ ~~Para 430~~ ~~Para 431~~ ~~Para 432~~ ~~Para 433~~ ~~Para 434~~ ~~Para 435~~ ~~Para 436~~ ~~Para 437~~ ~~Para 438~~ ~~Para 439~~ ~~Para 440~~ ~~Para 441~~ ~~Para 442~~ ~~Para 443~~ ~~Para 444~~ ~~Para 445~~ ~~Para 446~~ ~~Para 447~~ ~~Para 448~~ ~~Para 449~~ ~~Para 450~~ ~~Para 451~~ ~~Para 452~~ ~~Para 453~~ ~~Para 454~~ ~~Para 455~~ ~~Para 456~~ ~~Para 457~~ ~~Para 458~~ ~~Para 459~~ ~~Para 460~~ ~~Para 461~~ ~~Para 462~~ ~~Para 463~~ ~~Para 464~~ ~~Para 465~~ ~~Para 466~~ ~~Para 467~~ ~~Para 468~~ ~~Para 469~~ ~~Para 470~~ ~~Para 471~~ ~~Para 472~~ ~~Para 473~~ ~~Para 474~~ ~~Para 475~~ ~~Para 476~~ ~~Para 477~~ ~~Para 478~~ ~~Para 479~~ ~~Para 480~~ ~~Para 481~~ ~~Para 482~~ ~~Para 483~~ ~~Para 484~~ ~~Para 485~~ ~~Para 486~~ ~~Para 487~~ ~~Para 488~~ ~~Para 489~~ ~~Para 490~~ ~~Para 491~~ ~~Para 492~~ ~~Para 493~~ ~~Para 494~~ ~~Para 495~~ ~~Para 496~~ ~~Para 497~~ ~~Para 498~~ ~~Para 499~~ ~~Para 500~~ ~~Para 501~~ ~~Para 502~~ ~~Para 503~~ ~~Para 504~~ ~~Para 505~~ ~~Para 506~~ ~~Para 507~~ ~~Para 508~~ ~~Para 509~~ ~~Para 510~~ ~~Para 511~~ ~~Para 512~~ ~~Para 513~~ ~~Para 514~~ ~~Para 515~~ ~~Para 516~~ ~~Para 517~~ ~~Para 518~~ ~~Para 519~~ ~~Para 520~~ ~~Para 521~~ ~~Para 522~~ ~~Para 523~~ ~~Para 524~~ ~~Para 525~~ ~~Para 526~~ ~~Para 527~~ ~~Para 528~~ ~~Para 529~~ ~~Para 530~~ ~~Para 531~~ ~~Para 532~~ ~~Para 533~~ ~~Para 534~~ ~~Para 535~~ ~~Para 536~~ ~~Para 537~~ ~~Para 538~~ ~~Para 539~~ ~~Para 540~~ ~~Para 541~~ ~~Para 542~~ ~~Para 543~~ ~~Para 544~~ ~~Para 545~~ ~~Para 546~~ ~~Para 547~~ ~~Para 548~~ ~~Para 549~~ ~~Para 550~~ ~~Para 551~~ ~~Para 552~~ ~~Para 553~~ ~~Para 554~~ ~~Para 555~~ ~~Para 556~~ ~~Para 557~~ ~~Para 558~~ ~~Para 559~~ ~~Para 560~~ ~~Para 561~~ ~~Para 562~~ ~~Para 563~~ ~~Para 564~~ ~~Para 565~~ ~~Para 566~~ ~~Para 567~~ ~~Para 568~~ ~~Para 569~~ ~~Para 570~~ ~~Para 571~~ ~~Para 572~~ ~~Para 573~~ ~~Para 574~~ ~~Para 575~~ ~~Para 576~~ ~~Para 577~~ ~~Para 578~~ ~~Para 579~~ ~~Para 580~~ ~~Para 581~~ ~~Para 582~~ ~~Para 583~~ ~~Para 584~~ ~~Para 585~~ ~~Para 586~~ ~~Para 587~~ ~~Para 588~~ ~~Para 589~~ ~~Para 590~~ ~~Para 591~~ ~~Para 592~~ ~~Para 593~~ ~~Para 594~~ ~~Para 595~~ ~~Para 596~~ ~~Para 597~~ ~~Para 598~~ ~~Para 599~~ ~~Para 600~~ ~~Para 601~~ ~~Para 602~~ ~~Para 603~~ ~~Para 604~~ ~~Para 605~~ ~~Para 606~~ ~~Para 607~~ ~~Para 608~~ ~~Para 609~~ ~~Para 610~~ ~~Para 611~~ ~~Para 612~~ ~~Para 613~~ ~~Para 614~~ ~~Para 615~~ ~~Para 616~~ ~~Para 617~~ ~~Para 618~~ ~~Para 619~~ ~~Para 620~~ ~~Para 621~~ ~~Para 622~~ ~~Para 623~~ ~~Para 624~~ ~~Para 625~~ ~~Para 626~~ ~~Para 627~~ ~~Para 628~~ ~~Para 629~~ ~~Para 630~~ ~~Para 631~~ ~~Para 632~~ ~~Para 633~~ ~~Para 634~~ ~~Para 635~~ ~~Para 636~~ ~~Para 637~~ ~~Para 638~~ ~~Para 639~~ ~~Para 640~~ ~~Para 641~~ ~~Para 642~~ ~~Para 643~~ ~~Para 644~~ ~~Para 645~~ ~~Para 646~~ ~~Para 647~~ ~~Para 648~~ ~~Para 649~~ ~~Para 650~~ ~~Para 651~~ ~~Para 652~~ ~~Para 653~~ ~~Para 654~~ ~~Para 655~~ ~~Para 656~~ ~~Para 657~~ ~~Para 658~~ ~~Para 659~~ ~~Para 660~~ ~~Para 661~~ ~~Para 662~~ ~~Para 663~~ ~~Para 664~~ ~~Para 665~~ ~~Para 666~~ ~~Para 667~~ ~~Para 668~~ ~~Para 669~~ ~~Para 670~~ ~~Para 671~~ ~~Para 672~~ ~~Para 673~~ ~~Para 674~~ ~~Para 675~~ ~~Para 676~~ ~~Para 677~~ ~~Para 678~~ ~~Para 679~~ ~~Para 680~~ ~~Para 681~~ ~~Para 682~~ ~~Para 683~~ ~~Para 684~~ ~~Para 685~~ ~~Para 686~~ ~~Para 687~~ ~~Para 688~~ ~~Para 689~~ ~~Para 690~~ ~~Para 691~~ ~~Para 692~~ ~~Para 693~~ ~~Para 694~~ ~~Para 695~~ ~~Para 696~~ ~~Para 697~~ ~~Para 698~~ ~~Para 699~~ ~~Para 700~~ ~~Para 701~~ ~~Para 702~~ ~~Para 703~~ ~~Para 704~~ ~~Para 705~~ ~~Para 706~~ ~~Para 707~~ ~~Para 708~~ ~~Para 709~~ ~~Para 710~~ ~~Para 711~~ ~~Para 712~~ ~~Para 713~~ ~~Para 714~~ ~~Para 715~~ ~~Para 716~~ ~~Para 717~~ ~~Para 718~~ ~~Para 719~~ ~~Para 720~~ ~~Para 721~~ ~~Para 722~~ ~~Para 723~~ ~~Para 724~~ ~~Para 725~~ ~~Para 726~~ ~~Para 727~~ ~~Para 728~~ ~~Para 729~~ ~~Para 730~~ ~~Para 731~~ ~~Para 732~~ ~~Para 733~~ ~~Para 734~~ ~~Para 735~~ ~~Para 736~~ ~~Para 737~~ ~~Para 738~~ ~~Para 739~~ ~~Para 740~~ ~~Para 741~~ ~~Para 742~~ ~~Para 743~~ ~~Para 744~~ ~~Para 745~~ ~~Para 746~~ ~~Para 747~~ ~~Para 748~~ ~~Para 749~~ ~~Para 750~~ ~~Para 751~~ ~~Para 752~~ ~~Para 753~~ ~~Para 754~~ ~~Para 755~~ ~~Para 756~~ ~~Para 757~~ ~~Para 758~~ ~~Para 759~~ ~~Para 760~~ ~~Para 761~~ ~~Para 762~~ ~~Para 763~~ ~~Para 764~~ ~~Para 765~~ ~~Para 766~~ ~~Para 767~~ ~~Para 768~~ ~~Para 769~~ ~~Para 770~~ ~~Para 771~~ ~~Para 772~~ ~~Para 773~~ ~~Para 774~~ ~~Para 775~~ ~~Para 776~~ ~~Para 777~~ ~~Para 778~~ ~~Para 779~~ ~~Para 780~~ ~~Para 781~~ ~~Para 782~~ ~~Para 783~~ ~~Para 784~~ ~~Para 785~~ ~~Para 786~~ ~~Para 787~~ ~~Para 788~~ ~~Para 789~~ ~~Para 790~~ ~~Para 791~~ ~~Para 792~~ ~~Para 793~~ ~~Para 794~~ ~~Para 795~~ ~~Para 796~~ ~~Para 797~~ ~~Para 798~~ ~~Para 799~~ ~~Para 800~~ ~~Para 801~~ ~~Para 802~~ ~~Para 803~~ ~~Para 804~~ ~~Para 805~~ ~~Para 806~~ ~~Para 807~~ ~~Para 808~~ ~~Para 809~~ ~~Para 810~~ ~~Para 811~~ ~~Para 812~~ ~~Para 813~~ ~~Para 814~~ ~~Para 815~~ ~~Para 816~~ ~~Para 817~~ ~~Para 818~~ ~~Para 819~~ ~~Para 820~~ ~~Para 821~~ ~~Para 822~~ ~~Para 823~~ ~~Para 824~~ ~~Para 825~~ ~~Para 826~~ ~~Para 827~~ ~~Para 828~~ ~~Para 829~~ ~~Para 830~~ ~~Para 831~~ ~~Para 832~~ ~~Para 833~~ ~~Para 834~~ ~~Para 835~~ ~~Para 836~~ ~~Para 837~~ ~~Para 838~~ ~~Para 839~~ ~~Para 840~~ ~~Para 841~~ ~~Para 842~~ ~~Para 843~~ ~~Para 844~~ ~~Para 845~~ ~~Para 846~~ ~~Para 847~~ ~~Para 848~~ ~~Para 849~~ ~~Para 850~~ ~~Para 851~~ ~~Para 852~~ ~~Para 853~~ ~~Para 854~~ ~~Para 855~~ ~~Para 856~~ ~~Para 857~~ ~~Para 858~~ ~~Para 859~~ ~~Para 860~~ ~~Para 861~~ ~~Para 862~~ ~~Para 863~~ ~~Para 864~~ ~~Para 865~~ ~~Para 866~~ ~~Para 867~~ ~~Para 868~~ ~~Para 869~~ ~~Para 870~~ ~~Para 871~~ ~~Para 872~~ ~~Para 873~~ ~~Para 874~~ ~~Para 875~~ ~~Para 876~~ ~~Para 877~~ ~~Para 878~~ ~~Para 879~~ ~~Para 880~~ ~~Para 881~~ ~~Para 882~~ ~~Para 883~~ ~~Para 884~~ ~~Para 885~~ ~~Para 886~~ ~~Para 887~~ ~~Para 888~~ ~~Para 889~~ ~~Para 890~~ ~~Para 891~~ ~~Para 892~~ ~~Para 893~~ ~~Para 894~~ ~~Para 895~~ ~~Para 896~~ ~~Para 897~~ ~~Para 898~~ ~~Para 899~~ ~~Para 900~~ ~~Para 901~~ ~~Para 902~~ ~~Para 903~~ ~~Para 904~~ ~~Para 905~~ ~~Para 906~~ ~~Para 907~~ ~~Para 908~~ ~~Para 909~~ ~~Para 910~~ ~~Para 911~~ ~~Para 912~~ ~~Para 913~~ ~~Para 914~~ ~~Para 915~~ ~~Para 916~~ ~~Para 917~~ ~~Para 918~~ ~~Para 919~~ ~~Para 920~~ ~~Para 921~~ ~~Para 922~~ ~~Para 923~~ ~~Para 924~~ ~~Para 925~~ ~~Para 926~~ ~~Para 927~~ ~~Para 928~~ ~~Para 929~~ ~~Para 930~~ ~~Para 931~~ ~~Para 932~~ ~~Para 933~~ ~~Para 934~~ ~~Para 935~~ ~~Para 936~~ ~~Para 937~~ ~~Para 938~~ ~~Para 939~~ ~~Para 940~~ ~~Para 941~~ ~~Para 942~~ ~~Para 943~~ ~~Para 944~~ ~~Para 945~~ ~~Para 946~~ ~~Para 947~~ ~~Para 948~~ ~~Para 949~~ ~~Para 950~~ ~~Para 951~~ ~~Para 952~~ ~~Para 953~~ ~~Para 954~~ ~~Para 955~~ ~~Para 956~~ ~~Para 957~~ ~~Para 958~~ ~~Para 959~~ ~~Para 960~~ ~~Para 961~~ ~~Para 962~~ ~~Para 963~~ ~~Para 964~~ ~~Para 965~~ ~~Para 966~~ ~~Para 967~~ ~~Para 968~~ ~~Para 969~~ ~~Para 970~~ ~~Para 971~~ ~~Para 972~~ ~~Para 973~~ ~~Para 974~~ ~~Para 975~~ ~~Para 976~~ ~~Para 977~~ ~~Para 978~~ ~~Para 979~~ ~~Para 980~~ ~~Para 981~~ ~~Para 982~~ ~~Para 983~~ ~~Para 984~~ ~~Para 985~~ ~~Para 986~~ ~~Para 987~~ ~~Para 988~~ ~~Para 989~~ ~~Para 990~~ ~~Para 991~~ ~~Para 992~~ ~~Para 993~~ ~~Para 994~~ ~~Para 995~~ ~~Para 996~~ ~~Para 997~~ ~~Para 998~~ ~~Para 999~~ ~~Para 1000~~ ~~Para 1001~~ ~~Para 1002~~ ~~Para 1003~~ ~~Para 1004~~ ~~Para 1005~~ ~~Para 1006~~ ~~Para 1007~~ ~~Para 1008~~ ~~Para 1009~~ ~~Para 1010~~ ~~Para 1011~~ ~~Para 1012~~ ~~Para 1013~~ ~~Para 1014~~ ~~Para 1015~~ ~~Para 1016~~ ~~Para 1017~~ ~~Para 1018~~ ~~Para 1019~~ ~~Para 1020~~ ~~Para 1021~~ ~~Para 1022~~ ~~Para 1023~~ ~~Para 1024~~ ~~Para 1025~~ ~~Para 1026~~ ~~Para 1027~~ ~~Para 1028~~ ~~Para 1029~~ ~~Para 1030~~ ~~Para 1031~~ ~~Para 1032~~ ~~Para 1033~~ ~~Para 1034~~ ~~Para 1035~~ ~~Para 1036~~ ~~Para 1037~~ ~~Para 1038~~ ~~Para 1039~~ ~~Para 1040~~ ~~Para 1041~~ ~~Para 1042~~ ~~Para 1043~~ ~~Para 1044~~ ~~Para 1045~~ ~~Para 1046~~ ~~Para 1047~~ ~~Para 1048~~ ~~Para 1049~~ ~~Para 1050~~ ~~Para 1051~~ ~~Para 1052~~ ~~Para 1053~~ ~~Para 1054~~ ~~Para 1055~~ ~~Para 1056~~ ~~Para 1057~~ ~~Para 1058~~ ~~Para 1059~~ ~~Para 1060~~ ~~Para 1061~~ ~~Para 1062~~ ~~Para 1063~~ ~~Para 1064~~ ~~Para 1065~~ ~~Para 1066~~ ~~Para 1067~~ ~~Para 1068~~ ~~Para 1069~~ ~~Para 1070~~ ~~Para 1071~~ ~~Para 1072~~ ~~Para 1073~~ ~~Para 1074~~ ~~Para 1075~~ ~~Para 1076~~ ~~Para 1077~~ ~~Para 1078~~ ~~Para 1079~~ ~~Para 1080~~ ~~Para 1081~~ ~~Para 1082~~ ~~Para 1083~~ ~~Para 1084~~ ~~Para 1085~~ ~~Para~~

Short coming in the maintenance of stock registers (Both non-consumable & consumable).

(Audit Memo No. 18 dated 19.05.2010)

Stock Registers (consumable & non consumable) of various departments of the hospitals were test checked in audit. Short comings noticed during the course of audit are given below:-

Parent

157c + 111
6/1/10
7/1/10
7/3/10
7/1/10
7/1/10

- 1. Non attestation of of the entries:** Items received from the main store against an indent are taken in the stock register being maintained by Sister Incharge of a particular department. 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 the entries of receipt & issue are not being attested / verified by the M.O.(I/C) or any other officer authorized by HOD. Further, the items being issued to nurses/technicians for day-to-day use, the signatures of the recipients have nowhere been obtained in the stock register being maintained by the Sister Incharges of the concerned departments. In the absence of the signatures of recipients the exact quantity received by the nurses/technicians could not be verified in audit and the possibilities of misuse of the items could not be ruled out.
- 2. Expiry date not mentioned:-** The expiry date of medicines/test kits has not been recorded in the stock register by the Sister Incharge whereas it should have been clearly recorded in the stock register to ensure that only valid medicines/kits, which have not covered their lives fixed by the manufacturer, are issued.
- 3. Items shown consumed in bulks:-** In the stock register Sister Incharge has shown items consumed in bulk and not as per actual daily/weekly consumption. It is a practice that the items are shown consumed and stock stands nil in most of the consumable items before the receipt of next supply. The items should be shown consumed as per the actual consumption on daily/weekly basis.
- 4. Non conducting annual physical verification of consumable/non consumable items:-** As per Rule 192 of G.F.R. 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 provisions of rules. It has, however, been noticed that physical verification with certification of the stock of departments has not been conducted during the year 2008-09 & 2009-2010 which is against the provisions of G.F.R.
- 5. Cuttings/overwritings not attested:-** It has also been seen that at many places in the registers, figures of issue/balances have been altered by using white fluid/over writings etc. and these cuttings and alterations were not found signed/attested by the incharge of ward/unit.

Keeping in view the above observations it is suggested that the hospital should formulate its own Standard Operating Procedures (SOPs) to bring uniformity in maintenance and verification of record of consumable and non consumable items. For this purpose Hospital Manual, 2002 issued by M/o Health and Family Welfare, GOI may be referred to and its provisions can be relaxed/modified in view the local circumstances and requirements, with the approval of competent authority.

Para no 5

even maintenance of log book of the equipments installed in the hospital.
(Audit Memo No.2 Date: 11.05.2010)

86
67
72
79
89
67

It has been observed that log books for the repair & maintenance of the equipments are not being maintained in the hospital. Presently log books have been printed and distributed to the departments but the format of the log book needs to be revised. Columns for important information like warranty period, extended warranty period, details of firm providing AMC, date of breakdown, date of complaint, date of repair, cost of repair etc. are not available in the log book. The hospital should maintain the log books of equipments containing the above vital information so that down time of the machine could be ascertained and appropriate action against the manufacturer/AMC firm could be taken if the repair takes long time.

The format of the log books be revised and guidelines be issued to maintain the log books of machines/equipments in all the departments of the hospital. As breakdown/out of order of machines/equipments affects the patient care, the log books should be periodically checked by the Head of Departments to ensure timely action taken for keeping the out of order equipments in serviceable condition.

Para 6 Para no 8

Non-production of records/information
(Audit Memo No.1 dated 04.05.2010)

The following records/information have not been submitted:-

1. TA/OTA register
2. Property register
3. Spouse information
4. Casualty Stock Register for the year 2007-08
5. Lincn issued record for the year 2007-08.
6. Liveries register for the year 2007-08

para 8
subm in
2015/16

(Ramesh Chander)
Sr. Inspecting Audit Officer
Audit Party No. XI

Annexure - II
 13/11/09
 14
 7/11/09

**LIST OF ITEMS/MEDICINES/DRUGS WHICH WERE OVERSTOCKED
 RESULTING BLOCKAGE OF FUNDS**

Sl. No.	Name of the equipment/ drug/medicine/ Consumable	Page no. of stock Dist. register	Qty purchased	Date of purchase	Qty issued	Qty in hand as on 01.01.2010	Amount	Remarks
1.	Bone hand Drill	177 DMC 64-11	5	18/9/08	2	3	177876	
2.	Needle Holders Spring Handles	04 DMC 64-12	1	7/11/09	0	1	22500	
3.	Needle - 6"	05	1	7/11/09	0	1	22500	
4.	Needle Holders without handles	06	1	7/11/09	0	1	22500	
5.	-do- 6"	07	1	7/11/09	0	1	22500	
6.	ULTRASONIC scalars	19	1	22/2/10	0	1	1,95,000	
7.	flexible tip laproscopic Grasper	CS-970 43	3	23/7/09	0	3		
8.	Rigid Tip Grasper	144	3	23/7/09	0	3		
9.	Lap. CAB. cup long system	145	3	23/7/09	0	3		
10.	Reusable suture needles	146	2	23/7/09	0	2		
11.	wound Retractor (5-10 cm)	148	5	23/7/09	0	5		
12.	-do- (2-6 cm)	149	5	23/7/09	0	5		
13.	96 Hava N filter	154	200	3/08/09	0	0		
14.	Cholesterol kit	lab & X-ray 64	01	3/12/09	0	01	2000	
15.	CF Protein kit	76	01	29/7/09	0	01		
16.	Norfloxacin kit	173	5 kit	29/12/09	0	5		
17.	Ofloxacin kit	175	5	29/12/09	0	5		
18.	SGOT kit	184	5	29/12/09	0	5	12000	
19.	TPHA kit	224	1	29/12/09	0	1		
20.	Tuberculin	03						

5/11/14 (85)
24/06/14
68/11/14

TAN - 04

Audit Memo No. 2

Dated :27.05.2014

(Period 2010-2014)

Sub:- Cash security/Fidelity Bond for Cashier and Store Keeper.

As per Rule 275 of GFR-2005, every Government Servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005, in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should be executed in form GFR-31.

The Cash Security/Fidelity bond documents for the audit period have not been furnished by the officials concerned, i.e. the Store Keeper and the Cashier, which is irregular and in violation with the General Finance Rules.

HOO is advised to take cash security/fidelity Bond from Cashier and Store Keeper.

TAN - 05

Audit Memo No.14

Dated 06.06.2014

(Period 2010-2014)

Subject: Shortcoming in Purchase procedure.

During the test check of purchase files, it is found that items other than CPA are being purchased on the rate contract of other Hospital of Delhi Government. As the user department of Hospital replace in piece meals during the Financial Year, it takes a lot of time to obtain the rate from different Delhi Govt. Hospitals. It is observed that in all the cases, although requests for providing a copy of rate list were made to six-seven hospitals but rates were given by only one Hospital.

Secondly, as per Rule 137 (iv) of GFR, the purchasing authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required which is not being done by Hospital.

HOO is advised to procure the consumable/ non consumable medicines/ lab. Items through e-tendering or through floating open tender rates.

TAN - 06

Audit Memo No. 11

Dated :04.06.2014

(Period 2010-2014)

Subject: - Irregularities in maintenance of Service Books.

During the test check of various service books, it was found that the service of the officials who have completed 25 yrs. of their regular service should be notified from PAO but the same was not found in case of Darshan Kumar, Peon, DOA-08-01-1987 and Ved Prakash, Pharmacist, DOA-12-01-1983.

HOO is advised to verify the service of above mentioned officials from PAO and other similar cases may also be reviewed accordingly.

TAN - 07

Audit Memo No.13
Dated :06.06.2014
(Period 2010-2014)

Subject: Local Purchase of Medicine/general items.

During scrutiny of local purchase files, it is found that local purchase of medicines and other items are being purchased from M/s Vij Sons located in Trans Yamuna on the same discount which was being allowed in LBS Hospital during the audit period 2010-14. Hospital should approve its own local chemist by inviting limited tenders or while entering into contract of other hospitals, all important conditions of distance and penalty be incorporated. Further the items which are of regular use may be procured in advance and only medicine/items which are of emergent and specific need of indoor persons may be purchased from local chemist.

HOO is advised to float its own tender for local chemist.

TAN - 08

Audit Memo No.16
Dated :09.06.2014
(Period 2010-2014)

Sub:- Short comings in the maintenance of stock registers (Consumable & Non- Consumable).

During the test check of stock registers, both consumable as well as non- consumable, of various depts. of the hospital, the following short comings have been noticed :-

1. **Non attestation of the entries:** Items received from the main store against an indent are taken in the stock register being maintained by sister in-charge of a particular department. As required under rules, all the entries of receipt of stores and further issued have to be attested by the Head of the Concerned Department. During the course of Audit, it has been observed that the entries of receipt and issue are not being verified by the M.O. /IC or any other officer authorized by HOD. Further the items being issued to Nurses/ technician for day to day use, the signatures of the recipient have not been obtained in the stock register but are maintained by the Sister in-charge of the Concerned Department. In the absence of the signature of the recipient, the exact quantity received by the Nurses/ Technicians could not be verified and possibility of misuse of the items could not be ruled out.
2. **Expiry date not mentioned:** Expiry date of medicines/ tests kits have not been recorded in the stock register by the Sister In-charge whereas it should have been clearly recorded in the stock register to ensure that only valid medicines/ tests kits, which have not covered their lives fixed by the manufacturer are issued.
3. **Items shown consumed in bulks:** In the stock registers, Sister in-charges have shown items consumed in bulks and not as per actual daily/ weekly consumption. It is a practice that the items are shown consumed and stock stands Nil in most of the consumable items before the receipt of next supply. The items should be shown consumed as per the actual consumption on daily/ weekly basis.
4. **Non-conducting Annual physical verification of Consumable/ Non-consumable items:** As per rule 192 of GFR, verification of Consumable/ Non-consumable items has to be conducted once in a year and a certificate in this regard is required to be recorded in the concerned stock register. 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 provisions of rules. It has however being noticed that physical verification with certification of the stock of departments has not being conducted during Audit Period i.e. 2010 to 2014 which is against the provisions of GFR.

SIC
23
84
237C
671C
41C
60
70

5. Cutting/ Overwriting not attested: It has also been seen that at many places in the register, figures of issue/ balances have been altered by using white fluid/ overwriting etc. and these cuttings and alteration were not found attested by the In-charge of Ward/ Unit.

HOO is advised to maintain the stock register properly and rectify the short comings as mentioned above.

TAN - 09

Audit Memo No.18
Dated: 12.06.2014
(Period 2010-2014)

Sub:- Erroneous Calculation of balances in stock register during issuance of stock items.

During the scrutiny of the stock registers, both consumable & non-consumable, it is seen that at many places totaling mistake has been done while calculating the balances after issuing the stock items. A few instances are mentioned below:-

Stock Register of Medical store Ward-3

Page No.	Name of Item	Date	Issued Quantity	Balance Shown	Correct Balance
61	Inj. Cloxa	17-11-11 to 24-11-11		60	
		25-11-11 to 30-11-11	30	40	30
117	Inj. Meropenam	26-04-11		88	
		10-06-11	5	85	81
121	Inj. Vencomycin	17-07-12		100	
		Incorrect Date(24-02-12)	75	425	25
215	Inj. Metrogyn	21-10-13 to 30-10-13		240	
		01-11-13 to 16-11-13	50	281	181
223	Cap Cloxa	01-01-13 to 31-01-13		205	
		01-02-13 to 22-12-13	90	105	115
226	Cap Cephexin	21-04-13 to 31-05-13		410	
		01-06-13 to 30-06-13	50	350	360
231	Tab Ciplox	07-06-11		284	
		01-06-11 to 30-06-11	74	210	210
233	Tab. Erthromycin	02-07-13 to 31-07-13		271	
		01-08-13 to 30-08-13	30	3	241
273	Tab. Simvastatine	18-09-13 to 31-09-13		545	
		01-10-13 to 31-12-13	95	460	450
293	Tab. Ecosprin	10-05-11		314	
		01-05-11 to 31-05-11	14	286	300

HOO is advised to clarify the irregularities & rectify the same as mentioned above and shown to next audit.

TAN NO. 2

Sub: Regarding Non confirmation of Bank Guarantee while providing Security Services by M/s Sameer Mohan Security Agency.

(Audit Memo No.15 dated 16/03/2016)

On test check of record related to Security Services in BJR Hospital, it has been observed that Hospital Authorities have awarded contract to M/s Sameer Mohan Security Agency for providing Security Guards and Supervisors for a period of one year w.e.f. 01/10/2014. The Agency submitted Performance Security in the form of Bank Guarantee issued by the HDFC Bank with validity w.e.f. 18/11/14 to 30/11/15.

The said contract was renewed by Hospital Authorities twice for a period up to 31/07/2016. But, the said Bank Guarantee was not renewed by the Agency for a period upto 60 days beyond date of completion of all contractual obligations as per Rule 158 of GFR-2005. Further, as per CVC guidelines No. 02-07-0 CTE-30 dated 31/12/2007 issued by the Chief Technical Examiner, it has clearly been advised that Bank Guarantee should be sent to issuing Bank for confirmation. Branches must send the confirmation letter to the concerned authorities promptly without fail.

In view of above, following shortcomings have been noticed:-

- a) The Hospital Authorities had renewed the Bank Guarantee up to 31-07-2016 instead of 29.09.2016 i.e. for a period of 60 days beyond date of completion of all contractual obligations which is in contravention of Rule 158 of GFR-2005;
- b) The Bank Guarantee has not been sent for confirmation to issuing Bank by the Hospital Authorities which is in contravention of CVC Guidelines referred to above.

Necessary action as per above observations may be taken under intimation to audit.

A. Sub: Non verification of Service from concerned PAO on completion of 18 years of service or within -5 years of retirement.

(Memo No. 20 Dated: 22/03/2016)

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate is required to be issued to eligible Officers/Officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

NURSING STAFF

S. No	Name of the officials	Date of Birth	Date of Joining	Designation
1	Smt Sudesh Dora	2 May 60	9 Sep 82	A.N.S
2	Smt. Surinder Kaur	2 Sep 60	1 Jan 83	Nursing Sister
3	Smt Kanta Kanojia	2 Sep 58	18 May 87	D.N.S.
4	Smt Urmila Singh	16 May 59	27 Dec 88	Nursing Sister
5	Smt Vidya NB Lal	2 Feb 62	2 Apr 85	Nursing Sister
6	Smt Maya Mool Rahul	1 Jul 71	7 Apr 93	Nursing Sister
7	Smt Seema Singh	9 Apr 70	20 Jul 93	Nursing Sister
8	Smt Usha Singh	1 Mar 72	25 Mar 94	Staff Nurse
9	Smt Margraet	5 Mar 64	31 Mar 94	Staff Nurse
10	Smt Anubha Soni	30 Apr 72	26 May 94	Staff Nurse
11	Smt Santosh Arora	12 Apr 65	18 Jul 94	Staff Nurse
12	Smt Pushpa Pharswan	1 May 70	12 Jan 95	Staff Nurse
13	Smt Rani	5 Apr 73	15 Jan 96	Staff Nurse
14	Smt Neeru	29 Jul 71	24 Jan 96	Staff Nurse
15	Smt Florence Kishan	1 Apr 67	22 Apr 96	Staff Nurse
16	Smt Sunita Rana	7 May 71	13 Jul 96	Staff Nurse
17	Smt Lilly James	24 Mar 69	17 Jul 96	Staff Nurse

PARAMEDICAL STAFF

S. No	Name of the officials	Date of Birth	Date of Joining	Designation
1	Smt. Prem Dutt	15 Jun 56	27 Nov 80	Lab Tech.
2	Sh. Virender Kaushik	2 Jun 62	16 Feb 82	Pharmacist
3	Sh. L.N. Sharma	5 May 63	21 Feb 83	Pharmacist
4	Sh Chand Singh	30 Sep 62	19 Aug 85	O.T. Tech.
5	Sh. S.N. Bhardwaj	1 Jul 60	28 Oct 85	A.M. Asst.
6	Sh Ishwar Singh Solanki	14 May 60	7 Jul 87	O.T. Tech.
7	Sh Dharam Pal	30.01.1957	16.02 87	O.T. Tech.
8	Sh. Sh Durga Prasad	26 May 62	6 Jan 88	O.T. Asst.
9	Sh. Manoj Kr Jain	31 Mar 63	13 Jan 88	O.T. Tech.
10	Sh Trilok Chand Jain	8 Aug 66	Aug 88	Pharmacist
11	Smt Kusum Lata	1 Apr 68	27 Nov 88	Lab Tech.
12	Smt Kamlesh Devi	4 Feb 61	17 Jan 89	O.T. Asst.
13	Sh Rajesh Kr Jain	2 May 67	6 Nov 91	Pharmacist
14	Sh Ajay Masih	7 Jun 67	7 Aug 92	Lab Tech.
16	Sh Sehraj Ahshan	16 Dec 69	20 Aug 92	Dental Hygienist

17	Sh Yogesh Parashar	30.Jul 70	28 Jul 93	Pharmacist
18	ShKuldeep Singh	10 Jul 73	27 Aug 93	O.T. Tech.
19	ShRohtash Kumar	6 Apr 67	9 Nov 94	Audiometric Asst.
20	Sh. Virender Singh	1 Aug 69	31-Mar 95	D.R. Asst.
21	Sh.P.N. Nekiya	5 Jun 68	9-Apr 96	Reflectionist

GROUP C EMPLOYEES

S. No	Name of the officials	Date of Birth	Date of Joining	Designation
1	Smt. Luxmi	15.Dec.58	4 Feb.80	Ward Aaya
4	Sh. ParmeshwarMehto	3 Aug .61	18 Nov 82	Mate Mazddor
3	Sh. M.S Rawat	7.Jul.60	1 Jan 86	Wd. Attendent
4	Sh. Ram Lal	1.Aug 61	5 Dec 86	P.C.C
5	Sh. Darshan Kumar	28.Sep.56	8 Jan 87	Peon
6	Smt. Premo	19.Sep 60	21 May 87	Swweepers
7	Sh. Randhir	12 Nov 65	16 Jul 87	S.C.C
8	Smt. Maya Devi	8 May.58	30. 37	Sweepers
9	Smt. Kamla	2 Apr.60	28 Apr.88	Swweepers
10	Sh. Ramesh Kr Poddar	25.Feb 66	31 Aug.89	Mali
11	Sh. Rajesh Pd Yadav	6 Apr.62	15 Dec.89	Peon
12	Sh .P.N. Mehto	5 Jun 64	10 Feb 90	Wkidar
13	Sh .Ashok Kumar	28.Feb 65	26.Jul 90	S.C.C
14	Sh. Braham Prakash	9 Sep 63	25.Sep 90	Wd. Attendent
15	Smt. Veena	2 jan 64	23.Apr.91	Sweepers
16	Sh. InderashanMehto	2.Feb 62	19 Aug 91	Peon
17	Smt.Subhash Rani	2 Mar.63	1 Nov.91	Ward Aya
18	Smt.Sushila Devi	23 Jul 65	29 Feb 92	Ward Aya
19	Smt. SarojBala	15 Aug 65	4 Mar 92	Sweepers
20	Smt. Anjali	2 Jul 69	24 Mar 92	Ward Aya
21	Smt .Rajwati	1.Mar.63	9.Oct.92	Sweepers
22	Smt Chandra	15.Jun.63	27.Dec 93	Sweepers

On scrutiny of service books of staff, it is also noticed that in most of the cases recent photo is not pasted in the Service Book and if pasted, the same is not attested by HoO concerned. Nomination Forms/Details of family as well as Home Town declaration Form are also not found pasted in some of the cases.

B-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.

(Audit Memo. No. 21 Dated: 22 03.2016)

On perusal of Service Book of staff of Babu Ram Hospital, Delhi (as mentioned above), it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the P. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015-T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Necessary action as per above observations may be taken under intimation to audit.

TAN NO. 4

Subject: Revenue loss to Govt. due to vacant staff quarters in Babu Jaglivan Ram Hospital.

(Memo No. 22 Dated: 23/03/2016)

As per information provided to audit, following flats in the Hospital Complex are lying vacant as on 31.03.2015-

S.NO.	TYPE WISE NUMBER OF QUARTER	TOTAL NO. OF FLATS	OCCUPIED	VACANT	PERIOD FROM WHICH LYING VACANT FOR THE LAST 10 YEARS
1	TYPE-E	02	01	01	
2	TYPE-D	08	08	0	
3	TYPE-C	08	08	0	
4	TYPE-B	30	30	0	
5	TYPE-A	46	27	19	
	TOTAL	94	74	20	FOR THE LAST THREE YEARS

Out of these 94 flats, 20 flats are lying vacant since 31.03.2015, hence, it appears that no efforts have been made by hospital authorities to allot these quarters to hospital staff or other hospital or other Departments, where staff may be interested to occupy these vacant flats. Due to vacancy of these flats since last 10 years in respect of Type-E flat and since last three years in respect of Type-A flats, there is a revenue loss to the Government in the form of HRA and License Fee.

Necessary action as per above observations may be taken under intimation to audit.

TAN NO. 8

Subject :- Loss of Rs. 1,96,236.82/- while procuring X-Ray Films from M/s Standard Traders under Open Tender Rate (OTR) of BJRH.

(Audit Memo No.19 dated 21/03/2016)

During test check of file related to procurement of X-Ray films from M/s Standard Traders under Open Tender Rate of BJRH, it has been observed that purchase was made at Open Tender Rate from M/s Standard Traders although these items have been listed under CPA. The stock position of X-Ray films as on 16/01/2015 with descriptions as 17"x14", 14"x14", 15"x12", 10"x12" & 10"x8" is Nil except 10"x12" which is shown as 30 in stock.

As per remarks dated 04/02/2015 recorded by MS in the file, "X-ray films are CPA items and they are need to be process through rate contract because of non supply by CPA. The matter was taken up with CPA who informed that CPA is done tendering for surgical items and same are under process. As the matter may taken some time by CPA to finalize we may process X-ray films of different size for two months."

Accordingly, supply order to M/s Standard Traders was issued on 06/02/2015 with the following details:-

S.NO.	ITEMS DISCRIPTION	QUANTITY	RATE (WITHOUT TAX)	AMOUNT
1	X-RAY FILM, 17"x14"	30	4299	135418.50
2	X-RAY FILM, 14"x14"	47	3540	187177.5
3	X-RAY FILM, 15"x12"	44	3252	160974
4	X-RAY FILM, 10"x8"	35	1239	48785.80
		TOTAL		532355.80

It is relevant to mention here that these items were earlier procured through CPA on 08.05.14 at the rates which were much lower than the above rates as per the following details:-

S.NO.	ITEMS DISCRIPTION	RATE (WITHOUT TAX)
1	X-RAY FILM, 17"x14"	2510.38
2	X-RAY FILM, 14"x14"	7
3	X-RAY FILM, 15"x12"	1898.50
4	X-RAY FILM, 10"x8"	844
	TOTAL	

If the above items were procured through CPA, an amount of Rs.1,96,236.82 applicable tax could be saved as per the following details:-

(55) (40) 76
6900 291
51c

S.NO.	ITEM NAME	QUANTITY	CPA RATE (WITHOUT TAX)	STANDARD TRADERS RATE (WITHOUT TAX)	DIFFERENCE	BALANCE (3*6)
1	2	3	4	5	6	7
1	X-RAY FILM, 17"x14"	30	2510.38	4299	1788.62	53658.6
2	X-RAY FILM, 14"x14"	47	2067.62	3540	1472.38	69201.86
3	X-RAY FILM, 15"x12"	44	1898.56	3252	1353.44	59551.36
4	X-RAY FILM, 10"x8"	35	844	1239	395	13825
		TOTAL				196236.8

Henceforth, reasonability of rates as per Rule 137 of GFR-2005 should be a certain while procurement of items as there is large difference between rates of CPA and Open Tender thereby Govt. exchequer has suffered a lot due to non supply of CPA items in time. If, the CPA supplied the items in time, the loss of Rs. 1,96,236.82/- could be avoided.

(Handwritten signature)

TAN NO. 9

15/11
(39)
52
28

Sub: Regarding adjustment of arrear amount of Rs. 32,28,266.62/- /- with Delhi Jal Board.

(Audit Memo No.16 Dated 17/03/2016)

On test check of file related to payment made to Delhi Jal Board, it has been observed that an Office Memorandum dated 19/03/15 was issued by the Jt. Secretary (Societies & Infra), Department of Health & Family Welfare requesting therein that payment of undisputed amount of water charges should be made immediately. Further, it has also been stated that so far as the amount pertaining to dispute, a letter should be sent to the CEO, Delhi Jal Board giving the grounds of dispute in the bill and request him to resolve. Parallel efforts may be made to resolve the disputed amount with concerned DJB Officers.

In pursuance thereto, hospital authorities have written letter dated 25/03/2015 to Joint Director (Planning), Health & Family Welfare Department with copy endorsed to the ZRO (W), Delhi Jal Board, Kewal Park, Majlish Park, Delhi-34 giving full justification for wrong charging of arrear amount of Rs. 12,05,404/-. As per instructions given in above O.M. the matter should be taken up with the CEO, Delhi Jal Board, but hospital authorities simply endorsed copy of communication to ZRO of area concerned.

Further, on perusal of Bill dated 12.02.2016 for the period 05/01/2016 to 05/02/2016, it has been noticed that the meter status has been shown as STP (STOP) with current demand of Rs. 38,00,055/- including arrear of Rs. 32,28,266.62/- . Hence, the matter is required to be taken up with the higher authorities of DJB to settle the disputed amount i.e. arrear of Rs. 32,28,266.62/- in view of letter dated 19/03/2015 referred to above.

TAN NO. 10

Sub: Regarding regularization of overpayment of surcharge Rs. 8484.86/- on account of non payment of Electricity Bill to TPDDL for the period 06/04/2011 to 06/05/2011.

(Audit Memo No.17 Dated 18/03/2016)

DMS, BabuJagjivan Ram Hospital, wrote letter to Tata Power Delhi Distribution Limited (TPDDL) on 22/10/2014 for waiving/adjustment of Surcharge of Rs. 8484.86/- on account of non payment of Bill for the period 06/04/2011 to 06/05/2011. It has been stated that bill for the said period was not received from NDPL due to which the payment could not be made. Hence, it was requested to TPDDL that being govt. organization, surcharge may be waived. It is relevant to mention here that payment of Rs. 8484.86 on account of LPSC was made to NDPL by the hospital authorities.

In response thereto, TPDDL vide letter dated 08/12/2014, informed that as per order issued from Department of Power, the Government Departments are liable to pay LPSC. Therefore, either the matter may be taken up with the TPDDL for waiving of surcharge or the same may be got regularized after taking approval from the Competent Authority.

It has further been noticed that, sanction of Rs. 10,94,813/- was issued by DMS on 13/11/14 for usage of electricity during the period 10/10/2014 to 09/11/2014 and payment was accounted in the subsequent Bill for the period 09/11/2014 to 10/12/2014 shown payment credited on 18-11-2014. But, LPSC of Rs. 1757/- has also been shown in the said Bill. Since, bill for the period 10/10/2014 to 09/11/2014 is not available in the file, therefore, it could not be ascertained whether the payment of Rs. 10,94,813/- was made on due date or after that.

Hence necessary action as per above observation with regard to waiving of Surcharge of both the amounts i.e. Rs. 8486.86/- & Rs. 1757/- from the TPDDL or regularization of expenditure on account of payment of surcharge from the Competent Authority may be taken under intimation to audit.

(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. VII

(50) (37) 26/11
56/11

Part II
CURRENT AUDIT REPORT
2015-16

Page 06 Para 06
Para-01 (Ref. Audit Memo No.07 Dated :04/11/2016)

Para-7

Sub.: Recovery of Rs. 4038/- due to Rounding off Increment.

During the test check of service books, it has been observed that at the time of granting annual increment, fraction of paisa has been rounded off to next ten rupees where as per latest order on the subject, the fraction of paisa should be ignored and whole rupee should be rounded off to next ten rupee. One of the case is as given below:-

1. Rajat Mehandiratta, Sr. Radiographer

Pay Fixed as per the service book			Pay should be Fixed as per audit observation		
	B.P.	G.P.		B.P.	G.P.
Pay as on 01.01.2006	7630	2400	Pay as on 01.01.2006	7630	2400
01.07.2006 to 30.06.2007	7940	2400	01.07.2006 to 30.06.2007	7930	2400
01.07.07 to 30.06.2008	8260	2400	01.07.07 to 30.06.2008	8240	2400
01-07-08 to 30-06-09	8580	2400	01-07-08 to 30-06-09	8560	2400
01-07-09 to 30-06-10	8910	2400	01-07-09 to 30-06-10	8890	2400
01-07-10 to 30-06-11	9250	2400	01-07-10 to 30-06-11	9230	2400
01-07-11 to 30-06-12	9600	2400	01-07-11 to 30-06-12	9580	2400
01-07-12 to 24/03/2013	9960	2400	01-07-12 to 24-03-13	9940	2400
Appointed as Sr. Radiographer as on 25/03/2013 and pay fixed on date of Increment			Appointed as Sr. Radiographer as on 25/03/2013 and pay fixed on date of Increment		
25/03/13 to 30.06.13	9960	2800	25/03/13 to 30.06.13	9940	2800
01-07-13 to 30-06-14	10720	2800	01-07-13 to 30-06-14	10700	2800
01.07.14 to 30.06.15	11130	2800	01.07.14 to 30.06.15	11110	2800
01.07.15 to 31.12.2015	11550	2800	01.07.15 to 31.12.2015	11530	2800

Amount of Rs. 4038/- may be recovered from concerned official after due verification & deposit in Govt. Accounts under intimation to audit. Similar type of cases also needs to be reviewed.

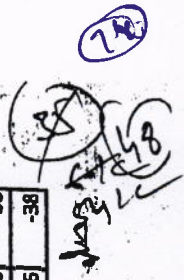
dm

Due Drawn Statement in respect of Sh. Rajat Mehandiratta, Sr. Radiographer w.e.f. 7/2007 to 12/2015 showing recovery amount due to wrong pay fixation

S.No.	Month	Due (As per correct pay fixation)				Drawn				Balance to be Recovered						
		Pay	Grade Pay	D.A.	H.R.A.	Total	Pay	Grade Pay	D.A.	H.R.A.	Total	Pay	Grade Pay	D.A.	H.R.A.	Total
1	7/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
2	08/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
3	09/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
4	10/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
5	11/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
6	12/06	7930	2400	207	3099	13636	7940	2400	207	3102	13649	-10	0	0	-3	-13
7	01/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
8	02/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
9	03/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
10	04/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
11	05/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
12	06/07	7930	2400	620	3099	14049	7940	2400	620	3102	14062	-10	0	0	-3	-13
13	7/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
14	8/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
15	9/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
16	10/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
17	11/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
18	12/07	8240	2400	958	3192	14790	8260	2400	959	3198	14817	-20	0	-1	-6	-27
19	1/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
20	2/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
21	3/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
22	4/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
23	5/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
24	6/08	8240	2400	1277	3192	15109	8260	2400	1279	3198	15137	-20	0	-2	-6	-28
25	7/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
26	8/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
27	9/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
28	10/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
29	11/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
30	12/08	8560	2400	1754	3288	16002	8580	2400	1757	3294	16031	-20	0	-3	-6	-29
31	1/09	8560	2400	2411	3288	16659	8580	2400	2416	3294	16690	-20	0	-5	-6	-31

Handwritten marks and signatures at the top right of the page, including a circled '32' and several illegible signatures.

32	2/09	8560	2400	2411	3288	16659	8580	2400	2416	3294	16690	-20	0	-5	-6	-31
33	3/09	8560	2400	3288	3288	16659	8580	2400	2416	3294	16690	-20	0	-5	-6	-31
34	4/09	8560	2400	3288	3288	16659	8580	2400	2416	3294	16690	-20	0	-5	-6	-31
35	5/09	8560	2400	3288	3288	16659	8580	2400	2416	3294	16690	-20	0	-5	-6	-31
36	6/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
37	7/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
38	8/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
39	9/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
40	10/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
41	11/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
42	12/09	8890	2400	3387	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
43	1/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
44	2/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
45	3/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
46	4/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
47	5/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
48	6/10	8890	2400	3387	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
49	7/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
50	8/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
51	9/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
52	10/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
53	11/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
54	12/10	9230	2400	3489	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
55	1/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
56	2/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
57	3/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
58	4/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
59	5/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
60	6/11	9230	2400	3489	3489	21050	9250	2400	5942	3495	21087	-20	0	-11	-6	-37
61	7/11	9580	2400	3594	3594	22522	9600	2400	6960	3600	22560	-20	0	-12	-6	-38
62	8/11	9580	2400	3594	3594	22522	9600	2400	6960	3600	22560	-20	0	-12	-6	-38
63	9/11	9580	2400	3594	3594	22522	9600	2400	6960	3600	22560	-20	0	-12	-6	-38
64	10/11	9580	2400	3594	3594	22522	9600	2400	6960	3600	22560	-20	0	-12	-6	-38
65	11/11	9580	2400	3594	3594	22522	9600	2400	6960	3600	22560	-20	0	-12	-6	-38

28

 28

66	12/11	580	2400	6948	3594	2252	9600	2400	6960	3600	22560	-20	0	-2	-6	-38
67	1/12	910	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
68	2/12	950	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
69	3/12	950	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
70	4/12	950	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
71	5/12	950	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
72	6/12	950	2400	7787	3594	23361	9600	2400	7800	3600	23400	-20	0	-1	-6	-35
73	7/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
74	8/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
75	9/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
76	10/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
77	11/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
78	12/12	9940	2400	8885	3702	24927	9960	2400	8899	3708	24967	-20	0	-14	-6	-40
79	1/13	9940	2400	9872	3702	25914	9960	2400	9888	3708	25956	-20	0	-16	-6	-42
80	2/13	9940	2400	9872	3702	25914	9960	2400	9888	3708	25956	-20	0	-16	-6	-42
81	3 to 25/03/2013	769	1858	7643	2866	20063	7711	1858	7655	2871	20095	-15	0	-12	-5	-32
82	3 to 31/03/2013	225	632	2301	863	6041	2249	632	2305	864	6050	-5	0	-4	-1	-10
83	4/13	9940	2800	10192	3822	26754	9960	2800	10208	3828	26796	-20	0	-16	-6	-42
84	5/13	9940	2800	10192	3822	26754	9960	2800	10208	3828	26796	-20	0	-16	-6	-42
85	6/13	9940	2800	10192	3822	26754	9960	2800	10208	3828	26796	-20	0	-16	-6	-42
86	7/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
87	8/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
88	9/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
89	10/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
90	11/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
91	12/13	10700	2800	12150	4050	29700	10720	2800	12168	4056	29744	-20	0	-18	-6	-44
92	1/14	10700	2800	13500	4050	31050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46
93	2/14	10700	2800	13500	4050	31050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46
94	3/14	10700	2800	13500	4050	31050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46
95	4/14	10700	2800	13500	4050	31050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46

db

96	5/14	10700	2800	13500	4050	31050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46
97	6/14	10700	2800	13500	4050	3050	10720	2800	13520	4056	31096	-20	0	-20	-6	-46
98	7/14	11110	2800	14884	4173	967	11130	2800	14905	4179	33014	-20	0	-21	-6	-47
99	8/14	11110	2800	14884	4173	32567	11150	2800	14905	4179	33014	-20	0	-21	-6	-47
100	9/14	11110	2800	14884	4173	3067	11130	2800	14905	4179	33014	-20	0	-21	-6	-47
101	10/14	11110	2800	14884	4173	3057	11130	2800	14905	4179	33014	-20	0	-21	-6	-47
102	11/14	11110	2800	14884	4173	32967	11130	2800	14905	4179	33014	-20	0	-21	-6	-47
103	12/14	11110	2800	14884	4173	32967	11130	2800	14905	4179	33014	-20	0	-21	-6	-47
104	1/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
105	2/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
106	3/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
107	4/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
108	05/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
109	6/15	11110	2800	15718	4173	33801	11130	2800	15741	4179	33850	-20	0	-23	-6	-49
110	7/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
111	8/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
112	9/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
113	10/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
114	11/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
115	12/15	11530	2800	17053	4299	35682	11550	2800	17077	4305	35732	-20	0	-24	-6	-50
Total		1079340	286890.3	794166	409869	257023.3	1031500	286890.3	795396	410517	2574303.3	-2160	0	1230	-648	-4098

76
33
52/c
ms

Para 7
12-02 (Ref. Memo No.10 Dated :07/11/2016)

Para 8

(68)
(145) (32) 2H
SIC

Sub:- Recovery of Family Planning Allowance amounting to Rs.14700/-

As per O.M No. F.7(20)/2008-E:III(A) dated 24/09/2008 issued by Ministry of Finance, consequent upon the implementation of the revised pay structure by the Government with effect from 01.01.2006 on the basis of recommendations of the sixth central Pay Commission and in partial modification of this Ministry's O.M No. 6(39)/98-ic.II dated 06.07.1999, the President is pleased to sanction the revised Family Planning Allowance, at double the existing amount of the Family Planning Allowancee, subject to a minimum of Rs. 210/- per month. These orders will be effective from 01.09.2008. As per the information provided and the test check of these cases, it has been observed that the following employees are drawing FPA on higher rate as per their entitlement.

S. No.	Name & Designation	Date of Operation	Amt. of FPA granted w.e.f. 01.09.2008 to 31.10.2016	Amount of FPA which should be granted as per audit observation w.e.f. 01.09.2008 to 31.08.2016	Recovery (Rs.)
01.	Smt. Sarita Sharma, Staff Nurse	01.12.2004 Scale drawn at the time sterilization is 5000-150-8000 & she was availed 150/-	450/- P.M	she is eligible for Rs. Double of Rs. 150/- i.e 300/-	Difference is 450-300=150/- Total Recovery Rs. 150*98=14700/-

The above amount of Rs. 14700/- may be recovered from concerned official after due verification & deposit in Govt. Accounts under intimation to audit. Similar type of cases also needs to be reviewed.

dm

CURRENT AUDIT REPORT

2016-17

PARA-1

Para 09

371c
437c
(B)
24

Page 09
Sdb: Recovery of overpayment of Transport Allowance (Rs. 50400/-) & Patient Care Allowance (Rs. 10350/-) of Rs. 60,750/-. (Audit Memo No. 11 dated 15.11.2017 & Audit Memo No. 13 dated 16.11.2017)

As per Govt of India, M/O Finance, Deptt. of Expenditure's order No. 21 (1)/97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. The Test check of salary Bills & PBR as well as attendance register it was noticed that the following staff was paid transport allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below:

Sr. No.	Name of official & Designation	Leave period	Travelling allowance paid by the Hospital	Recovery to be made
1.	Manisha Kumari, SN <i>Subd</i>	20.01.2017 to 18.07.2017	3600 x 5 = 18000 (01.02.17 to 30.06.17)	18,000
2.	Dinesh Kumar Rahul, Mortuary Attendant	26.07.2016 to 06.09.2016	3600 x 1 = 3,600 (01.08.16 to 31.08.16)	3,600
3.	Indrasen Mehto, Peon	23.02.2017 to 31.07.2017	7200 x 4 = 28,800 (01.03.17 to 30.06.17)	28,800
TOTAL				50,400

Apart from the above, the PCA was also paid to the following employees when they were on leave for the full calendar months:

Sr. No.	Name of official & Designation	Leave period	Patient Care Allowance	Recovery to be made
1.	Dinesh Kumar Rahul, Mortuary Attendant	26.07.2016 to 06.09.2016	2070x1=2,070 (01.08.16 to 31.08.16)	2,070
2.	Indrasen Mehto, Peon <i>Subd</i>	23.02.2017 to 31.07.2017	2070x4=8,280 (01.08.17 to 30.06.17)	8,280
TOTAL				10,350

In view of above, recovery amounting to Rs. 60,750/- on account of over payment of Transport allowance & Hospital Patient care allowance be made from the above said officials after due verification with the review of similar type of other cases under intimation to Audit.

Handwritten signature and notes

300
400
23

PARA-2
Sub: Recovery of water charges. (Audit Memo No. 08 Dated : 14.11.2017)

In accordance with the Government Quarter Rules and office order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27.07.2012 regarding revision of flat rates of the water charges (as per Annexure "B") for Delhi Govt. General Pool Accommodation that water charges should be deducted at the rate of Rs. 236/- for Type - III quarters.

During the course of audit and scrutiny of Pay Bill Register, it has been found that Smt. Rani, S/N have been allotted Type-III residential accommodation and Rs. 236/- water charges were to be deducted from the salary of the official. However, the Hospital has not deducted water charges during the financial year 2016-17. The short recovery of water charges is as under:

Name of Official	Grade Pay	Type of Quarter allotted	Water charges rate for eligible category	Water charges not deducted from March, 2016 to June, 2017)
Smt. Rani, S/N	4800	III	236	3,776
TOTAL				3,776

Hospital authority may recover Rs. 3,776/- on account of water charges from the above official after due verification with the review of similar types of other cases under intimation to Audit.

PARA - 03
Sub: Irregular expenditure of Rs. 26,71,978/- on local purchase. (Audit Memo No. 3 Dated: 13.11.2017)

Test audit of File No. 3(B)(13)PUR/LP Tender/2013-14/EJRMH revealed that the Hospital Authorities had invited the limited e-tender for selection of the Local Chemist for local purchase of medicines. The tender was finalized on 14.03.2015. The estimated cost of the tender was mentioned Rs. 15 lacs only. Only two firms participated in the tender and financial Bid was opened on 02.03.2015. The firm M/s Vijsons quoted the lowest rates for Allopathic Medicine, Injection, IV Fluids (Generic), Allopathic Medicine, Injection, IV Fluids (Branded), DPCO Allopathic Medicine Injection, IV Fluids, Surgical consumables (Generic) & Surgical consumables (Branded) and M/s Such Pharma Tech Pvt. Ltd. has quoted the lowest rates for Laboratory consumables.

The following discrepancies were noticed :

1. As the estimated cost was Rs. 15 lacs only & as per GFR 151 of 2005, tender costing upto Rs. 25 lacs, the number of supplier / firm in tender enquiry should be more than three. In the instant case the hospital authorities had accepted the rates of only two firms participated in Tender.

- 65
4/12
35/1
22
2. The details of purchases made through local chemist by the Hospital authorities during 2015-16 & 2016-17 is as under:

Financial Year	Purchases Made
2015-16	925984
2016-17	3245994
Total	4171978

The Hospital Authorities have purchased the medicines costing more than Rs. 25 lacs against the tender of Rs. 15 lacs. The Hospital Authorities had floated Limited Tender Enquiry whereas as per GFR, 2005, Open Tender Enquiry should have been floated. Had the hospital authorities invited the open e-tender by publishing in newspaper for wide publicity then there could be more chances of getting the more competitive rates to save the govt. revenue in form of getting more discount. Audit is of the opinion that hospital authority has not completed the codal formalities as required under GFR & CVC guidelines resulting in favouring of two firms only.

Since codal formalities have not been completed, therefore the above purchase is required to be got regularized from Finance Department, Govt. of NCT of Delhi under intimation to Audit.

Para 04 : PURCHASE OF MEDICINES *Para 12 (A)*
 Sub(A) Excess purchase of medicines from local chemist. (Audit Memo No. 4 Dated: 13.11.2017)

Provision for purchase of medicines in emergent conditions from local chemist has been kept in view of providing medicines to the patient without waiting for the regular supply. But the Data reveals that although the medicines have been purchased from local chemist yet have not been provided to the patients in time. The medicines purchased have been given to the patient after 9-66 days and thus defeating the very purpose of the provision.

Sr. No.	Particulars	Opening Balance as on 01.04.2016	Purchases	Date of issue	No. of days taken by the Hospital for first issue of the medicines	Closing Balance as on 31.03.2017
01.	Inj. Atropine		1100 (23.02.2017) 200 (28.02.2017)	100 (03.03.2017) 300 (04.03.2017) 50 (09.03.2017)	09 days	650
02.	Inj. Buppi Vaccaine	-	150 (23.02.2017)	100 (03.03.2017)	09 days	50

Man

3401c (64) (21) (E)

03.	Inj. Mephentine	-	15 (16.01.2017)	10 (13.02.2017) 05 (03.03.2017)	28 Days	
04.	Inj. Lignocaine 4%	-	05 (08.10.2016) 15 (22.02.2017)	05 (14.12.2016)	66 days	15
05.	Inj. Isolyte P.	-	600 (21.11.2016)	50 (22.11.2016) 50 (15.12.2016) 200 (11.03.2017) 50 29.03.2017)	-	250
06.	Inj. Lignocaine with Adrenaline	-	100 23.01.2017	05 07.02.2017 05 13.02.2017 80 28.02.2017 05 03.03.2017	14 days	05
07.	Inj. Cerftriaxone	-	4800 (23.02.2017)	3540 06.03.2017 to 31.03.2017)	10 days	1260
08.	Inj. Glycopyrsolate	-	20 (28.02.2017)	-	-	20
09.	Inj. Gentamycin	-	100 (23.02.2017)	10 (09.03.2017) 30 (11.03.2017)	13 days	60
10	Inj. Pantazacin	-	75 (16.12.2016) 50 (23.01.2017) 300 (27.02.2017) 50 (28.02.2017)	25 (29.12.2016) 50 (04.01.2017) 50 (06.02.2017) 150 (03.03.2017 to 06.03.2017)	14 days 11 days	200

Justification for the purchase of these medicines and subsequent issuances may be communicated to the Audit.

[Handwritten signature]

Since the medicines were purchased on the emergent basis but not provided to the patient, these purchases may be treated as routine purchases made without the approval of the Competent Authority by bypassing the GFRs.

The same may be got regularized from the Competent Authority and compliance may be communicated to the Audit.

PARA - 04 (B) *Para 12 (B)*

Sub: Irregular purchase of medicines from Local Chemist available on CPA rate contract. (Audit Memo No. 1 dated 10.11.2017)

During the scrutiny of records file of local purchase of medicines of BJRM Hospital, it has been observed that the Hospital has purchased the medicines from local chemist from market which were available on the rate contract of CPA. Some of the cases of medicines available on CPA rate contract but purchased from local chemist by the Hospital are as under:

Name of Medicine	Whether available on the rate contract of CPA	Date of purchase from local market
Inj. Aminodrone	Available	09.02.2017
Inj. Phenarmine Maleate	Available	31.10.2016
Inj. Hydrocortisone Sod. Succinate	Available	21.10.2016
Inj. Phenobarbiton	Available	21.10.2016
Tab. Alprozolam	Available	25.02.2017
Inj. Gentamycin	Available	25.02.2017
Inj. Atropine	Available	25.02.2017
Tab. Folic Acid	Available	31.01.2017
Vitamin D3 Drop	Available	21.05.2016
Inj. Prometazine	Available	02.02.2017
Inj. Ciprofloxacin	Available	02.02.2017
Inj. Lignocaine + Ademaline	Available	31.01.2017
Inj. Pentazocin	Available	31.01.2017

The hospital authorities should adhere to the guidelines of DHS and should keep a buffer stock of these essential medicines to avoid local purchase of these medicines. The local purchases of essential drugs on one side delays the treatment of patients due to administrative procedures whereas on the other side cost of these drugs is more than that procured through regular process.

Para 13
PARA -05 Accumulation of unserviceable stores amounting to Rs. 36,75,941/- (Rs. Thirty six lacs Seventy Five thousand Nine hundred forty one only). (Audit Memo No. 12 Dated : 15.11.2017)

During the test Audit of Babu Jagjivan Ram Memorial Hospital for the period of 16-17, the unserviceable stock register / file was asked to produce, the Hospital has produced the list containing the unserviceable items lying in various departments of the Hospital Store of the Hospital amounting to Rs. 36,75,941/- since with the passage of

331c
20

Para 13
[Signature]

[Signature]

[Signature]
19

22

281/-
387/- 15

PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2018)

~~PARA No. : 01~~
~~Para-15~~

Sub: Service Tax paid in excess to Firms/contractor amounting to Rs. 15,796/-.

(Ref. Audit Memo. No. 12 Dated: 08.10.2018)

During the test check of records of maintenance contract (AMC/CMC), it came to notice that the Service Tax has been paid to the following Contractor / firms after the implementation of GST i.e. w.e.f. 01.07.2017. The detail of Service Tax paid is given below:-

S. NO	Bill No. & Date	Name of Firm / Contractor	Amount of Bill	Service Tax Paid	Amount to be recovered from firm
1	CB-340, 12.08.2017	M/s Medicare Engineers	5000+725= 5725/-	725/-	725/-
	-Do-		11000+1650= 12650/-	1650/-	1650/-
	-Do-		11000+1650= 12650/-	1650/-	1650/-
	-Do-		11000+1595= 12595/-	1595/-	1595/-
	-Do-		11000+1650= 12650/-	1650/-	1650/-
		Total amount of M/s Medicare Engineers (A)			7270/-
2	661, 09.12.2017	M/s CardiTRACE Electronics	58,300+8526= 67,326/-	8526/-	8526/-
		Total amount of M/s CardiTRACE Electronics (B)			8526/-
		Gross Total (A+B)			15796/-

Necessary steps may be taken to recover for payment of Service Tax after the implementation of GST w.e.f 01.07.2017 of an amount of Rs.15796/- (7270+8526) (Rupees Fifteen Thousand Seven Hundred Ninty Six Only) from above mentioned contractor / firms after due verification of record. Other similar type of cases may be reviewed at your own level and Service Tax paid, if any, to the contractor/firm may be recovered under intimation to audit.

~~Para-16~~
~~Para-02~~

Subject: Recovery of Rs. 4,01,808/- on account of risk purchase of medicines.

(Ref. AUDIT MEMO No. : 15 Date :11.10.2018)

Central Procurement Agency (CPA) is supplying the Drug & Medical store under the State Drug Authority with the objective of procuring high quality drugs and

dh

S

28K

medicine stores at competitive rates for hospitals of GNCT of Delhi and as such procurement is to be made on the basis of the rate contract finalized by the CPA. CPA ensure availability quality drugs and surgical items promote prescription of generic drugs and in case of any of the drug being rejected and not supplied within the normal supply period or partially supplied or not supplied at all or being delayed beyond the normal supply period the purchaser shall be at liberty to procure the same at the risk and expenses of the supplier and the supplier shall upon demand, pay to the purchaser all such extra charges and expenses as may be incurred or sustained in procuring and testing the same. In case of shortfall in the security deposit the supplier shall have to make up the short fall when asked to do so.

Test check of the purchase file for procurement of drugs and medicines vide supply order No. F3(B)/(4)/PUR/CON/RISK PUR/BJRMH/2017-18/Pf-II/6151-55 dated 08.01.2018 reveals that the hospital authorities has accorded the sanction for procuring the medicines from local chemist as the medicines were not supplied by the CPA. A few instances are given below :

S. No.	Name of items	CPA Rate (In Rs.)	Quantity	Total Purchase	Amount as per CPA rate control	Recovery to be made (In Rs.)
1	2	3	4	5	6	7
1	AmoxycillinClavulanic acid	31.10	1000	159402.88	31100	128302.88
2	Azithromycin	7.45	300	8032.98	2235	5797.98
3	Cefixime	20.95	1660	69350.15	34777	34573.15
4	Cefuroxime axetil	32.34	100	11440	3234	8206.00
5	Deomiperidone	1.22	830	9315.92	1012.60	8303.32
6	Fluconazole Dispersible	6.28	30	1433.35	188.40	1244.95
7	Levothyroxine	2.24	660	2900.89	1478.40	1422.49
8	Metformin Hydrochloride	1.78	10000	70058	17800	52258.00
9	Ranitidine	2.60	19998	63780.28	51994.80	11785.48
10	UroDeoxycholic acid	50.45	500	127750	25225	102525.00
11	Sodium valproate	15.18	260	9016.64	3946.80	5069.84
12	Permethrin	6.92	660	25573.94	4567.20	21006.74
13	Chymotrypsin+ Trypsin	10.26	660	25909	6771.60	19137.40
14	Etophylline+Theophylline	3.65	1999	9470.65	7296.35	2174.30
						401807.53
						i.e.
						401808/-

Hospital authority may recover the amount of Rs. 4,01,808/- on account of purchases made in excess of CPA rate contract from the concerned firm under intimation to audit.

Para 15
PARA 03

60
27c

Subject: Non levy of penalty upon the firm for not repairing of the X-Ray Machine 60 MA timely.

(Ref. AUDIT MEMO. NO.18 dated: - 16.10.2018)

As per rule 169 of GFR, 2017, under Maintenance Contract, it has been provided that 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 hospital authorities entered into a AMC with M/s Allengers Medical Systems Ltd. for the above said machine installed in Radiology department w.e.f. 05.04.2017 to 04.04.2018 for an amount of Rs. 12840+ taxes as applicable. This machine remain out of order w.e.f. 19.08.2017 to 17.09.2017 for 29 days, it was repaired only on 18.09.2017. As per Terms, Conditions and scope of work clause no. 03 " The firm must respond within 24 hours of the telephonic call and attend the equipment and fix the problem and make the equipment functional as per the contract otherwise a penalty of 0.5% of the total contract value will be imposed per day up to a 10% of the total cost."

On scrutiny of the file No.F.6(106)/BJRMH/R&M/2008 and other records provided by the Hospital shows that the penalty as per above clause was not imposed on the firm for not repairing the machine timely. Hence, a penalty of Rs. 1284/- (maximum of 10% of total cost of AMC) may be imposed and recovery may be made from the above said firm under intimation to audit.

Necessary steps may be taken to recover Rs. 1284/- from the above said Firm/agency after due verification of records. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

Para 16
PARA 04

Subject: Recovery of Short deduction of License Fee amounting to Rs. 27,100/-

(Ref. AUDIT MEMO. NO.24 Date: - 18.10.2018)

License fee in respect of Delhi Govt. have been revised vide office order No F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 by Public work Department, Govt. of NCT of Delhi and Revision of flat rate of licence fee for General POC Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 19.07.2017.

De

S

12
32/2
26/2

On scrutiny of PBRs and records, it has been observed that the department had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. Sh./Smt.	Residential Address	Description	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Dr. Shakuntala Rani LalGond, CMO	Type -D (IV), Flat No. 01, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	640	500	140	15	2100
2.	Dr. Surender Pal, Medcial Supdt. (Trf.)	Type -V, Flat No. 01, BhagwanMahavi Hospital, PitamPura, Delhi	L. Fee	07/2017 to 09/2017	1270	1065	205	03	615
3.	Dr. Pratibha Nanda, Medical Supdt.	Type -D (IV), Flat No. 07, DDU Hospital, Hari Nagar, Delhi	L. Fee	09/2017 to 09/2018	640	500	140	13	1820
4	Priya Sharma, S/N	Type -III, Flat No. 18, Rohini Jail, Delhi	L. Fee	07/2017 to 08/2017	470	370	100	02	200
5	Minakshi Praveen Dample, S/N	Type -B (II), Flat No. 2/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
6	ManjuKumari, S/N	Type -B (II), Flat No. 2/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	97
7	ShabnamNisha Mansoori, S/N	Type -B (II), Flat No. 1/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	97
8	Anita Yadav, S/N	Type -B (II), Flat No. 4/7, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	97
9	Parveen, S/N	Type -B (II), Flat No. 3/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	97

38

342 11
251c

10	Seema Tyagi, S/N	Type -B (II), Flat No. 4, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
11	Renu, S/N	Type -B (II), Flat No. 5, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
12	Vijendra Kumar, S/N	Type -B (II), Flat No. 7, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
13	Meenakshi Sharma, S/N	Type -C (III), Flat No. 6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	470	370	100	15	1500
14	Seema Singh, Nursing Sister	Type -B (II), Flat No.4/2, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
15	Sheela Lal, S/N	Type -B (II), Flat No. 2/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
16	Vijendra Kumar, S/N	Type -B (II), Flat No. 7, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
17	Anju Rani Tyagi, S/N	Type -B (II), Flat No. 3/8, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
18	Anil Kumar Sehgal, Sr. Asstt. (Trf.)	Type -B (II), Flat No. 3/4, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 12/2017	310	245	65	06	390
19	Anil Kumar, Sr. Asstt.	Type -B (II), Flat No. , Model Town, Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975

Q

P

59

30/12/18
24/12/18

20	Purushottam Narayan Naikya, Refractionist.	Type -B (II), Flat No. 1/5, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
21	SeerajAhsan, Dental Hygienist	Type -B (II), Flat No.1/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
22	Virender Singh, Dark Room Asstt.	Type -B (II), Flat No. 3/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	310	245	65	15	975
23	Dipak Kumar, Occupational Therapist	Type -C (III), Flat No. 18, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	470	370	100	15	1500
24	Dharmender, Driver	Type -A (I), Flat No.6/2, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
25	Sukhbeer Singh, CSSD Attend.	Type -A (I), Flat No.2/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
26	IndrasanMehto , N.O.	Type -A (I), Flat No.3/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
27	Subhash, Mort. Attend.	Type -A (I), Flat No.2/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
28	Dinesh Kumar Rahul, Mort. Attend.	Type -A (I), Flat No.1/7, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
29	Sunil Kumar, Mort. Attend.	Type -A (I), Flat No.3/4, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225

Dr

Dr

281-9

30	Ashok Kumar, Chowkidar	Type -A (I), Flat No.1/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
31	PhoolWati, Bearer	Type -A (I), Flat No.6/6, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
32	Rajesh Kumar, Bearer	Type -A (I), Flat No.3/5, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
33	Raman Kr. Jha, Bearer	Type -A (I), Flat No.2/4, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
34	MadhuLataSai ni, Bearer	Type -A (I), Flat No.3/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
35	Subhash Rani, N.O.	Type -A (I), Flat No. 6/1, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
36	Anjali Saxena, Ward Boy	Type -A (I), Flat No. 6/3, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
37	ParmeshwarM ehto, Mate	Type -A (I), Flat No. 2/5, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
38	AkhileshwarPa ndey, Ward Boy	Type -A (I), Flat No. 2/1, BJRM Hospital, Jahangir Puri Delhi	L. Fee	07/2017 to 09/2018	150	135	15	15	225
GROSS TOTAL								27,100/-	

OK

MA

② 23/c

Necessary steps should be taken to recover Rs. 27,100/- arrears of License Fee as detailed above after due verification of records. Other similar cases, if any, may also be taken into account for similar action at your own level under intimation to audit.

IN ADDITION TO ABOVE, DEDUCTION OF LICENCE FEE FROM THE M/O OCTOBER, 2018 MAY BE DEDUCTED AS PER REVISED RATES OF LICENCE FEE.

PARA 05

Paras
Sub: Irregularities in repair and maintenance of furniture of the hospital for Rs. 2,05,399/-
(Ref. Audit Memo No. 20 & 25 dated: 16.10.18 & 22.10.2018)

As per Rule 144 of General Financial Rules, 2017, under the fundamental principles of public buying (for all procurements including procurement of works), every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy and transparency in matters relating to public procurement and for fair and equitable treatment of supplies and promotion of competition in public procurement. Some of the yardsticks prescribed while making public procurement are:

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

Rule 166 of General Financial Rules, 2017 stipulates that procurement from a single source may be resorted to the circumstances given therein, which have also not been followed while getting the furniture repaired.

During the test check, the audit has observed that the hospital has got repair and maintenance of different items of furniture on the tendered rates of other hospitals of Govt. of Delhi during audit period 2017-18 and payment has been made for Rs. 2,05,399/- vide bill no. CB- 289 dt. 20.06.2018.

The Hospital should take necessary steps to regularize the purchase / repair and maintenance of furniture on the tendered rate of other hospitals made from the Finance Deptt., Govt. of NCT of Delhi under intimation to Audit.

PARA NO. 06

Paras
Sub: Non-Production of Record (NPR)
(Ref. MEMO. NO.1, 5, 11 and 22)

The following records/registers were not furnished by the Hospital to the Audit for scrutiny: (2017-18)

1. Library Record
2. Log Book and history sheet of the vehicles i/c on strength and for hired
3. Spouse information.
4. List of unserviceable items / Un-consumable items.

Dated: 23.10.2018

Signature _____
Name : (Ajay Kr. Chandna)
Designation: I.A.O.
Audit Party No. -VI

settled by
Ajay Singh
Ar. del Pak (19)

34
2019

AUDIT REPORT

2018-19

PARA-01 Over payment of Nursing Allowance & Dress Allowance – Recovery of Rs. 273931/-. (Memo No. 04 Dated: 01.10.2019, Memo No. 14 dated 09.10.2019 & Memo No. 19 dated 19.10.2019)

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

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

S. No.	Name & Designation of the official/officer	Period of leave	Inadmissible Period for Nursing Allowance	Allowances paid by the Hospital		Amount to be recovered (in Rs)
				Nur. Allow.	Dress Allow.	
1.	Manisha Saini, SN (101)	13.06.2018 to 09.12.2018	12.08.2018 to 31.08.2018	4645	1800x5 =9000 (01.07.18 to 30.11.18)	Rs. 37335/- ✓
			01.09.2018 to 30.11.2018	7200x3 =21600		
			01.12.2018 to 09.12.2018	2090		
2.	Preeti, SN (118)	12.10.2018 to 09.04.2019	11.12.2018 to 31.12.2018	4877	1800x5 =9000 (01.11.18 to 31.03.19)	Rs. 37637/-
			01.01.2019 to 31.03.2019	7200x3 =21600		
			01.04.2019 to 09.04.2019	2160		
3.	Asha Sindhi, SN	12.10.2018 to 19.05.2019	11.12.2018 to 31.12.2018	4877	1800x6 =10800 (01.11.18 to 30.04.18)	Rs. 48890/-
			01.01.2019 to 30.04.2019	7200x4 =28800		
			01.05.2019 to 19.05.2019	4413		
4.	Poonam, S/N	11.01.2019 to 09.07.2019	12.03.2019 to 31.03.2019	4645	1800x5 =9000 (01.02.19 to 30.06.19)	Rs. 37335/-
			01.04.2019 to 30.06.2019	7200x3 =21600		
			01.07.2019 to 09.07.2019	2090		

Su

53

15/4

5.	Sneha Mehra, S/N	02.01.2019 to 30.06.2019	03.03.2019 to 31.03.2019	6735	1800x5 =9000 (01.02.19 to 30.06.19)	Rs. 37335/-
			01.04.2019 to 30.06.2019	7200x3= 21600		
6.	Mamta, S/N	07.10.2017 to 04.04.2018	06.12.2017 to 31.12.2017	6039	1800x5 =9000	Rs. 37599/-
			01.01.2018 to 31.03.2018	7200x3= 21600		
			01.04.2018 to 04.04.2018	960	(01.11.17 to 31.03.18)	
7.	Sunita, S/N	06.11.2017 to 04.05.2018	05.01.2018 to 31.01.2018	6271	1800x5 =9000	Rs. 37800/-
			01.02.2018 to 30.04.2018	7200x3= 21600		
			01.05.2018 to 04.05.2018	929	(01.12.17 to 30.04.18)	
Total recovery to be made						Rs. 273931/-

The above overpayment of Rs. 273931/- of Nursing & Dress allowance may be got recovered from the above officials after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA-02 A Short recovery of License Fee of Rs. 10274/-. (Audit Memo No. 01 Dated:01.10.2019 & Memo No. 03 dated 01.10.2019)

As per Order No. 4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2480 dated 15.02.2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 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 allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2018-19, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials. It has been further observed that higher type of accommodation have been allotted to some of the officials. Recovery has also not been revised.

See

[Signature]

52

14/2

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Hospital	Period	License fee to be recovered (as per revised rates)	Difference	Recovery to be made
Harish Kumar, Driver	II	Rs. 245/- p.m.	01.01.2019 to 30.09.2019 (09 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 585/-
Dr. Pratibha Nanda	IV	Rs. 500/- p.m.	01.06.2019 to 30.06.2019 (01 month)	Rs. 640/- p.m.	Rs. 140/-	Rs. 140/-
Dr. Shakuntla Rani	IV	Rs. 500/- p.m.	01.07.2017 to 30.09.2019 (27 months)	Rs. 640/- p.m.	Rs. 140/-	Rs. 3780/-
TOTAL RECOVERY TO BE MADE						Rs. 4505/-

Hospital authority may recover Rs. 4505/- from the concerned officials / officers on account of short recovery of license fee after due verification of fact and figures under intimation to Audit.

B. Short /non- recovery of Rs. 2731/- towards License fee & Water Charges. (Audit Memo No. 02 Dated: 01.10.2019)

In accordance with the Government Quarter Rules and office order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27.07.2012 regarding revision of flat rates of the water charges for Delhi Govt. General Pool Accommodation that water charges should be deducted at the rate of Rs. 196/- for Type – II quarters.

During the course of audit and scrutiny of Pay Bill Register, it has been found that residential accommodation have been allotted to the following officials but the water charges are being short deducted from the salary and hence the hospital made short recovered Rs. 1482/- during the period of Audit. The short recovery of water charges is as under:

Name of Official	Type of Quarter allotted	Period	Water charges rate for eligible category	Water charges deducted by the Hospital	Diff.	Recovery to be made
SN (CPS)						
Vivek Verma	II	01.03.2018 to 30.09.2019 (19 months)	196	157	39	741
TOTAL						741

Further it has been observed that Type – II Govt. Accommodation have been allotted to Sh. Jai Karan, LDC w.e.f. 03.04.2018 whereas the License fee & water charges have been recovered w.e.f. 01.08.2018 instead of 03.04.2018. Details of License fee & water charges to be recovered is as under :

[Handwritten signatures]

5

132

Type of Quarter allotted	Period	License Fee rate for eligible category	Water charges rate for eligible category	License fee to be recovered	Water charges deducted by the Hospital	Recovery to be made
II	03.04.2018 to 31.07.2018	310	196	1219	771	1990

Hospital authority may recover Rs. 2731/- (741+1990) towards short recovery of License fee and water charges in respect of above officials. Further recovery of water charges for the previous period may also be made after due verification of facts and figures under intimation to Audit. Similar type of cases may also be got reviewed.

C. Over payment of House Rent Allowance and short recovery of license fee- Recovery of Rs. 3038/- (Memo No. 15 Dated: 09.10.2019)

During the scrutiny of Estate records of BJRM Hospital, it has been observed that Govt. Accommodation was allotted to Sh. Pushpender Kumar Meena, Staff Nurse w.e.f. 26.10.2018, however on scrutiny of Pay Bill Register, it is observed that House Rent Allowance have been paid for the full month of October, 2018 instead of upto 25.10.2018, hence resulted in excess payment of HRA as detailed below:

Period overpayment	of	HRA paid by Hospital for full month	HRA to be paid	Recovery to be made
26.10.2018 to 31.10.2018	to	11760	9484	2276

Further recovery of license fee has also been short recovered, details of recovery of license fee to be made from the officials is as under:

Name of official	Type of Quarter allotted	License fee recovered by the Hospital	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Pushpender Kumar Meena	II	Rs. 47/- (@ Rs. 245/-p.m.)	26.10.2018 to 31.10.2018	Rs. NIL	Rs. 47/-	Rs. 47/-
		Rs. 245/-	01.11.2018 to 30.09.2019 (11 months)	Rs. 310/-	Rs. 65/-	Rs. 715/-
Total recovery to be made						Rs. 762/-

Hospital authority may recover Rs. 3038/- (2276+762) from the above official after due verification of facts and figures under intimation to Audit.

56

121C

PARA-03 Non-levy of penalty of Rs. 8914/- on delayed supply of medicines.
 (Memo No. 09 Dated: 03.10.2019)

Test check of the file reveals that Hospital empanelled a local chemist namely M/s Shri Ram Medical & Department Store for supply of medicines which are required in emergency.

As per the terms and condition No. 9 of contract it has been provided that the delivery of the supplies in full will be made immediately / by next working day by 9 AM or at the earliest opening house of the unit / store, whichever is later. Further as per Condition No. 10 it is provided that delay in delivery will attract imposition of penalty of 0.5% per day subject to a maximum of 10% of the non-supply of items / order for the maximum period of 2 weeks.

During scrutiny of file it has been observed that following medicines were delayed supplied to the Hospital and the hospital failed to levy the penalty to the local chemist for the delayed supply of medicines. Details of some of the cases noticed and penalty to be levied are as under:

Description of supply	Qty.	Amt.	Date of supply order	Date of receipt in the Hospital	Due date of supply	Delay in days	Penalty to be levied @ 0.5% per day	Recovery to be made
Hydroxypropyl Methyl Cellulose Opthaimic 2%	3000	65490	06.12.2018	24.12.2018	07.12.2018	18 days	6549	6549
Paracetamol (I.V.)	1330	78841	10.10.2018	17.10.2018	11.10.2018	06 days	2365	2365
TOTAL RECOVERY TO BE MADE								8914

PARA-04 Irregular expenditure on repair and maintenance of Equipment / items in Babu Jag Jivan Ram Memorial Hospital, Jahangir Puri, Delhi.
 (Memo No. 07 Dated: 03.10.2019 & Memo No. 11 Dated: 04.10.2019)

Test check of the file No. F. 6(111)/BJRM/R&M/2008-09 of AMC/CMC of Pharmaceutical Refrigerators it has been observed that equipments were installed in the hospital. The details of equipments / machines are as under:

Sr. No.	Description	Qty	Purchase rate	Total amount
1.	Pharmaceutical Refrigerators	04	111600	446400

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

49

11/2

"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 valuing Rs. 446400/- under Annual Maintenance Contract remained out of order, however during scrutiny of file it has been observed that a firm named Khushi Medi-Dent has quoted for CMC rates vide its letter dated 16.05.2018 of above Pharmaceutical Refrigerators @ 44640/- + applicable GST but the hospital did not award the contract of CMC to the above firm. Later on, on 14.08.2018 Hospital authorities got repaired the above refrigerators from the same firm i.e. M/s Khushi Medi-Dent for an amount of Rs. 83,332/-, whereas if the CMC for the above refrigerators would have been awarded, it could have save the govt. revenue.

B. Further test check of the file No. F. 6(223)/ R&M/BJRM//2014-15 of repair & maintenance of Elctro Cautery Machine Bowa 300e installed in ENT/Ortho O.T. The details of equipments / machines are as under:

Sr. No.	Description	Purchase amount
1.	Electrosurgical Unit, Model : ARC 300e, Sr. No. 30100447	492000/-

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

"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 valuing Rs. 492000/- under Annual Maintenance Contract remained out of order, however during scrutiny of file it has been observed that Hospital authorities got it repaired from M/s Rohit Surgical Pvt. Ltd. for an amount of Rs. 221250/- instead of covering it under AMC/CMC as per Rule 169.

WB
10/11

Hospital authority may get the equipments / machines installed in various departments covered under AMC / CMC as per Rule 169 of GFR, 2017 under intimation to Audit.

PARA-05 Irregularities in local purchase of medicines. (Memo No. 08 Dated: 03.10.2019)

Test check of the file reveals that Hospital empanelled a local chemist for supply of medicines which are required in emergency. The Hospital Authority has finalized the tender in the month of July, 2018. The estimated cost of the tender was only Rs. 24 lacs whereas the expenditure incurred for purchase of medicines from the local chemist in the preceding years were above Rs. 30 lac per year. The Hospital authority has exhausted the limit of Rs. 24 lacs in the month of Jan, 2019 i.e. just after 06 months from the date of finalizing the tender.

After January, 2019, Hospital authority purchased the medicines either through RC of other hospital or from the open market through calling the quotations. Some of the instances, where the medicines were purchased by calling the quotation under Rule 155 of GFR, 2017, are listed below:

Sr. No.	Supply order	Dated	Amount
1.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/PF-VI/6451-53	30.03.2019	24750
2.	F.3(C)(2)/PUR/CON/DRUGS/JSSK/BJRM/2018-19/PF-I/5453-56	25.02.2019	23350
3.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/PF-V/6144-46	27.03.2019	69565
4.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/PF-V/6141-43	27.03.2019	14725
5.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/PF-V/6138-40	27.03.2019	125728
6.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/ 5385-87	18.02.219	18800
7.	F.3(C)(1)/PUR/CON/DRUGS/L.P./BJRM/2018-19/PF-IV/5549-52	01.03.2019	23700
Total			300618

It has been further observed that Deputy Controller of Accounts in the purchase committee was not included in the tender of purchases of above Rs. 25 lacs as the total local purchases of the hospital is above Rs. 25 lacs in the financial year 2018-19. The hospital authorities intentionally split up the purchases by inviting the tender from July, 2018, to Jan, 2019, by calling the quotations and by purchasing on the RC of other hospitals, hence purchase became irregular and the same be got regularized from Finance Department under intimation to Audit.

Jr M

9/12

B It has been further noticed that there is delay in procuring the medicines to the patients, details of some of the cases noticed are as under :

Sr. No.	Description of Drug	Date of supply order	Date of receipt in hospital	Delay in days
1.	Tropac-P, Eye Drop Tropicamide & Phenylephrine	19.01.2019	25.01.2019	04 days
2.	Kezomit Ketoconazole Lotion 2%	19.01.2019	24.01.2019	03 days
3.	Tab. Zolpidem Tartrate 5mg	24.12.2018	03.01.2019	07 days
4.	Hydroxypropyl Methyl Cellulose Ophthalmic 2%	06.12.2018	24.12.2018	17 days
5.	Inj. Phytomenadione 1mg / 0.5ml	05.12.2018	28.12.2018	22 days

Due to the delay in procuring the life saving drugs there are possibilities that either the patient discharged or deprived from the basic amenities. Such practice should be stopped in case the drug not required for the patient in whose favour the indent received.

Hospital authority may take necessary action so that the drugs purchased from local market may be provided to the patients in time.

PARA-06 Loss of equipment – Automatic Defibrilator (Zoll AED). (Memo No. 05 Dated: 01.10.2019)



During the test check of Log Book of Casualty of BJRM Hospital, it has been observed that Automatic Defibrilator (Zoll AED) Sr. No. 465823 was found lost / missing on 24.06.2017 and a complaint to this effect has been given to Police Station Jahangir Puri on 01.07.2019 after a lapse of approx. 02 years. The cost of the equipment is Rs. 194040/- which was purchased in 2009.

As per Rule 34 of GFR a formal police investigation report should be obtained from Police Authorities in case of loss of Govt. properties due to fire, theft and fraud. It has been noticed that no FIR has been lodged till date whereas the Hospital authority has given the certificate to the Audit Party in the year 2018 that there was no loss, theft in the Hospital during F.Y. 2017-18 which is contradictory to the certificate provided by the Hospital.

Unless proven the other fact, the above loss of the govt. property is apparently due to the laxity on the part of the Hospital. Hospital authority may initiate the FIR and write off the loss of equipment under intimation to Audit.

PARA-07 Accumulation of unserviceable stores amounting to Rs. 11400781/- (Audit Memo No.16 Dated: 09.10.2019)

During the test Audit of unserviceable record of Babu Jag Jivan Ram Memorial Hospital, Jahangir Puri, Delhi for the period of 2018-19, it was observed that unserviceable items were lying in various department of the hospital to the tune of Rs. 11400781/-Department-wise details is as under:

Sr. No.	Department	Book Value of unserviceable store
01.	ENT OT	
02.	Nursery	880230
03	Ward II	3495722
04.	Casualty	1333072
05.	Biomatics Deptt.	1057692
06	Casualty	33200
07	Various departments of hospital	1037184
8.	Gynae Deptt.	215195
9.	Radiological Deptt.	1023750
10.	Path Lab.	1764932
11.	Micro Lab.	231230
	TOTAL	328574
		11400781

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

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

PARA-08 Irregular maintenance of leave record. (Audit Memo No.20 Dated: 10.10.2019)

During the test check of Service books of BJRM Hospital, it has been observed that leave record have been irregularly maintained in respect of Dr. Deepak Kumar, who was appointed in the Hospital on 28.09.2015 as Medical Officer.

Leave record maintained by Hospital and as observed by Audit is as per Annexure-1 & Annexure-2.

It has been observed that the officer remained unauthorized absence as there was no leave in his account. This unauthorized absence may be treated as Extra Ordinary Leave without medical ground and action may be taken accordingly.

Hospital authority may settle the above unauthorized leave of the officer under intimation to Audit.

Lu

M

As per Hospital Record:

Annexure-1

Period	EL credited	EL availed	Balance at credit	HPL credited	HPL/Committed availed	Balance of HPL at credit
28.09.2015 to 31.12.2015	07	-	07	05	-	05
01.01.2016 to 31.12.2016	7+30=37	07.07.2016 to 07.08.2016 (32 days)	05	05+20	-	25
01.01.2017 to 30.06.2017	05+17=47	27.04.2017 to 13.05.2017 (17 days)	30	25+10	18.05.2017 to 01.06.2017 (15 days) converted into 30 commuted leave	05
01.07.2017 to 31.12.2017	10+15=25	02.06.2017 to 21.06.2017 (20 days)	25	05+10	-	15
01.01.2018 to 30.06.2018	25+15=40	12.03.2018 to 28.03.2018 (17 days)	23	15+10	01.06.2018 to 06.06.2018 (6 days) converted into 12 commuted leave	13
01.07.2018 to 31.12.2018	02+15=38	11.05.2018 to 31.05.2018 (21 days)	02	13+10	-	23

See

[Signature]

26

45

As observed by Audit

Annexure-II

Period	EL credited	EL availed	Balance at credit	HPL credited	HPL/Commuted availed	Balance of HPL at credit
28.09.2015 to 31.12.2015	07	-	07	05	-	05
01.01.2016 to 30.06.2016	7+15=22	-	22	05+10	-	15
01.07.2016 to 31.12.2016	22+15=37	07.07.2016 to 07.08.2016 (32 days)	05	15+10	10.10.2016 to 17.10.2016 (8days leave) converted into 16 commuted leave)	09
01.01.2017 to 30.06.2017	05+15=20	27.04.2017 to 13.05.2017 (17 days)	03	09+10	18.05.2017 to 25.05.2017 (09 days) converted into 18 commuted leave	Nil
		02.06.2017 to 04.06.2017 (03 days)	NIL			
	EOL	05.06.2017 to 21.06.2017 (17 days)				
01.07.2017 to 31.12.2017	15-2 (1/10 to EOL) =13	-	13	10	-	10
01.01.2018 to 30.06.2018	13+15=28	12.03.2018 to 28.03.2018 (17 days)	11	10+10=20	01.06.2018 to 06.06.2018 (6 days) converted into 12 commuted leave	08
		11.05.2018 to 21.05.2018 (11 days)	Nil			
	EOL	26.05.2018 to 06.06.2018 (12 days)				
01.07.2018 to 31.12.2018	15-2 (1/10 to EOL) =13		13	10	22.05.2018 to 25.05.2018 (4 days) converted into 08 commuted leave	NIL

[Handwritten mark]

[Handwritten signature]

622


57c 


PARA-09 Non-production of records. (Audit Memo No.18 Dated: 10.10.2019)

· Following record was not provided for scrutiny of Audit:

1. Files related to the equipments purchased during 2018-19 & installation report.
2. Details of purchase of computers and their repair and maintenance files.
3. Library records

The above record may be produced before the next audit.




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

(10)

CURRENT AUDIT REPORT

2019-20 to 2020-21

PARA-01

Para 22

Over payment of OT (Operation Theater Allowance) Allowance – Recovery of Rs.71820/- (Seventy One Thousand Eight Hundred Twenty Only). (Audit Memo No. 10 Dated: 02.02.2022)

As per Office Memorandum No. Z.28015/52/2017-N dated 27.09.2017, it has been provided that OT (Operation Allowance) Allowance @ Rs. 540/- per month will be admissible to Nursing Personnel working in the specialized areas in Govt. Hospitals under the ministry of Health and family welfare. As per order , OT (Operation Theater Allowance) Allowance shall be paid to the nursing personnel for such period only when the concerned staff is actually working in the specified area mentioned in above order.

During scrutiny of Salary Bills/ PBR as well as O.T. records of different department of Hospital, it is noticed that OT (Operation Theater) Allowance was paid to following staff who were not posted in OT (Operation Theater) as per detail given below :

S.O.

S. No.	Name & Designation of the official/ officer	Period for O.T. Allowance paid	Amount paid @ Rs. 540/- per month	Amount to be recovered (in Rs)
1.	Maya Rahul Mool, S/N	09/ 2020 to 11/2021	540*15= 8100	8100
2.	leena Roy, S/N	10/ 2020 to 11/2021	540*14=7560	7560
3.	Saroj Kumari, S/N	06/2020 to 01/2022	540*20=10800	10800
4.	Anjali, S/N	09/ 2020 to 01/2022	540*17=9180	9180
5.	Pardeep Kumar, S/N	07/2020 to 01/2022	540*19= 10260	10260
6.	Lilly james, S/N	04/2021 to 11/2021	540*08= 4320	4320
7.	Noratan Parihas, S/N	03/2021 to 01/2022	540*11= 5940	5940
8.	Rubina Henry, S/N	07/2020 to 01/2022	540*19= 10260	10260
9.	Sandhyamol U.P., S/N	04/2021 to 01/2022	540*10= 5400	5400
Total amount				71820

Excess payment of Rs. 71820/- (Seventy One Thousand Eight Hundred Twenty Only) may be got recovered from the above officials after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

(P)

16 (16)

Para 23

PARA-02

Over payment of Transport Allowance – Recovery of Rs. 8064/- (Eight thousand and Sixty Four Only). (Audit Memo No. 04 Dated: 04.01.2022)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.11 (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. In review 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 from their duties due to one and another reason as per detail below :

S.O.

S.No.	Name & Designation of the official/ officer	Period of leave for which TA given	Transport Allowance Paid	Amount to be recovered (in Rupees)
1	Dr. Sumita Mehta	01.06. 2019 to 30.06.2019	8064	8064
Total recovery to be made				8064

Hospital authority may recover Rs. 8064 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 24

PARA-03

Irregular payment of Annual Allowance to Doctors – Rs. 1367116/-.
(Audit Memo No. 03 Dated: 04.01.2022)

S.O.

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.'

R

However, on scrutiny of records of personal file of the medical officers of 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 2019-20 to 2020-21 is as under:

Name of Medical Officer	Designation	Period	Annual Allowance paid
PBR of Medical Officer			
Pratibha Nanda	MS	01.03.2019 to 29.02.2020	2250x12=27000
Sanjay Kumar	Spl. Ortho	01.03.2019 to 30.09.2020	2250x7=15750
Shilpa yadav,	Spl. Eye	01.03.2019 to 28.02.2021	2250x24=54000
Sumita Mehta,	Spl. O & G	01.03.2019 to 28.02.2021	2250x24=54000
Shujauddin	Spl. Surgery	01.03.2019 to 31.07.2021	2250x17=38250
Navneet Rustagi	Spl. Ortho	01.10.2019 to 31.12.2020	2250x15=33750
Neeraj Choudhary	SMO	01.03.2019 to 28.02.2021	1350x24=32400
Ram Shankar Mishra	SMO	01.03.2019 to 28.02.2021	1350x24=32400
Seema	SMO	01.03.2019 to 28.02.2021	1350x24=32400
Vijay Kumar Jha	MO	01.03.2019 to 28.02.2021	1350x24=32400
Bharat B. Sagar	MO	01.10.2019 to 30.06.2020	1350x9=12150
Gopal Krishna	MO	01.03.2019 to 28.02.2021	1350x24=32400
Inderpal yadav	MO	01.03.2019 to 28.02.2021	1350x24=32400
Abhilasha Krishan	CAS(Dental)	01.03.2019 to 28.02.2021	1350x24=32400
Shipra Ramphal	Spl. Radio.	01.03.2019 to 31.05.2019	2250x3=6750
Shubhra Ararwal	Spl. Patho	01.03.2019 to 28.02.2021	2250x24=54000
Depak Chugh	SMO	01.03.2019 to 28.02.2021	1350x24=32400
Yogesh Tikwani	MO	01.03.2018 to 29.02.2020	1350x24=32400
Mithilesh Kumar	MO	01.03.2019 to 28.02.2021	1350x24=32400
Charanjeet Singh Bhogal	Spl. Skin	01.03.2019 to 28.02.2021	2250x24=54000
Rishi Prakash Singh	Spl. Fer. Med.	01.03.2019 to 28.02.2021	2250x24=54000
Tarun Kuar Ravi	Spl. Peadi.	01.03.2019 to 28.02.2021	2250x24=54000
Vinay Kumar Slng	Spl. F. Med.	01.03.2019 to 28.02.2021	2250x24=54000
Wasee, Ahmed	Spl. Surgery	01.03.2019 to 28.02.2021	2250x24=54000
Sanjay Amboj Lakra	Spl. Med.	01.10.2019 to 29.02.2020	2250x5=11250
Shakuntala rani lal	CMO(NFTG)	01.03.2019 to 30.09.2019	1350x7= 9450
Deepak Kumar	MO	01.03.2019 to 28.02.2021	1350x24=32400
Lokesh Dharwal	MO	01.03.2019 to 28.02.2021	1350x24=32400
Mukesh Mandal	MO	01.03.2019 to 28.02.2021	1350x24=32400
Rajkumar Agarwal	MO	01.03.2019 to 28.02.2021	2250x24=54000
Neeta Ishwar Mukkannar	Spl. Anees.	01.03.2019 to 28.02.2021	2250x24=54000
Yogendra Kumar	Spl. Anees.	01.03.2019 to 31.12.2019	2250x10=22500
Rajeev Kumar		01.07.2018 to 29.02.2020	2250x24=54000
Anil Kumar	CMO (SAG)	01.02.2020 to 28.02.2021	466x1=466
			1350x11=14850
Niharika Agarwal	MO	01.06.2020 to 28.02.2021	1350x9=12150

Study please Recd Oct 2021

PN

C.Healer	MO	01.03.2020 to 28.02.2021	1350x12=16200
Sumita Kulshrestha	Spl. (Anas.)	01.03.2020 to 31.01.2021	2250x11=24750
Birendra Kuma rverma	CMO	01.03.2020 to 28.02.2021	2250x12=27000
Nalini Mittal	Spl. (Micro Bio)	01.03.2020 to 28.02.2021	2250x12=27000
Ankit jain	MO	01.05.2020 to 28.02.2021	1350x10=13500
Amit Agarwal	MO	01.06.2020 to 28.02.2021	1350x9=12150
Anshul Grover	Spl. (Q&G)	01.03.2020 to 28.02.2021	2250x12=27000
TOTAL			1367116

Hospital authority may obtain prescribed certificate from the above officers or recovery may be made after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

Para 25

PARA-04 Irregularities in extension of tender regarding Kitchen and Dietary Services in Hospital. (Audit Memo No. 06 Dated: 31.01.2022)

During the test check of records of Kitchen and Dietary service of the office of Medical Superintendent , BJRM Hospital, Jahangir Puri, New Delhi for which payment released during audit period 2019-20 & 2020-21.

On scrutiny of tender file, it has been observed that the Hospital Authority has awarded the tender to M/s Prime Services vide letter Mo. F2(1)BJRMH/Estt./Pt.File-I/13/7025 dated 30.09.2015 to provide Kitchen and Dietary service in BJRM Hospital, Jahangir Puri, New Delhi as per terms & conditions of the tender documents from 16.10.2015.

Terms & Conditions mentioned at Sr. No. of the Agreement states " This agreement is for a normal contract period of 1 year unless terminated earlier as per the contract conditions. This is extendable also for an additional period upto one year maximum and each time extension shall be for a minimum of three months."

As per Agreement, the tender period was valid upto 15.10.2016 and can be extendable for an additional period upto one year maximum. However, the same tender has been continuously extended from time to time till 15.01.2022 by the hospital authority, which is violation of terms & conditions of the tender agreement.

Elucidate the reason for violation of terms & condition of tender by extending the Agreement for more than five years.

(Handwritten signature)

Para 26
PARA-05

Irregularities in deployment of 08 Nursing Orderlies (NOs) additionally engaged for COVID -19 Pandemic in the Hospital on daily wages. (Audit Memo No. 07 Dated: 01.02.2022)

During the test check of records of deployment of 40 Nursing Orderlies (NOs) engaged for COVID -19 Pandemic in the BJRM Hospital, Jahangir Puri, New Delhi for the audit period 2019-20 & 2020-21, it has been observed that the Hospital authority has engaged 40 Nursing Orderlies (NOs) (32 + 08 additionally engaged for COVID -19 Pandemic) on daily wages.

On scrutiny of records, it has been observed that 32 Nursing Orderlies (NOs) were engaged on daily wages on emergent basis due to non finalization of tender and 08 Nursing Orderlies (NOs) were additionally engaged for COVID -19 Pandemic as per order No. 137/O&M/H&FW/2017/CD#112466331/554-572 dated 04.07.2020.

Further, as per order no. 137/O&M/H&FW/2017/CD#112466331/15007-15016 dated 08.12.2020, deployment of additionally 25% Nursing Orderlies (NOs) in addition to existing sanctioned strength in r/o outsourced services i.e. Sanitation, Security, Nursing Orderlies (NOs), class-IV staff on outsourced basis from excising agencies/authorized agency of GNCTD or existing manner, was extended upto 31.03.2021 but this order was applicable only for COVID dedicated Hospitals but BJRM Hospital is not a COVID dedicated Hospital. The order of extension of additional 25 % Nursing Orderlies (NOs) in addition to existing sanctioned strength beyond 30th November 2020 is not applicable on BJRM Hospital.

As per records, the Hospital has deployed additional 25 % Nursing Orderlies (NOs) i.e. 08 in addition to existing sanctioned strength beyond 30.11.2020 for one month upto 31.12.2020 on daily basis.

Elucidate the reason for deployed additional 25 % Nursing Orderlies in addition to existing sanctioned strength beyond 30.11.2020 for one month upto 31.12.2020 on daily basis.

Para 27
PARA-06 **Irregularities in release of House Rent Allowance to Jr./Sr. Resident doctors. (Audit Memo No. 08 Dated: 02.02.2022)**

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

During the test check of PBR and other related records maintained in the office of Medical Superintendent, BJRM Hospital, Jahangir Puri, New Delhi for

the audit period 2019-20 & 2020-21, it has been observed that 46 Govt. Quarter were vacant as per details given by the hospital Authorities. However, all the Junior/Senior Resident Doctors have been paid House Rent Allowance in contravention to provision under Residency Scheme for appointment of Junior/Senior Resident Doctors, even having sufficient number of hostel accommodations in the Hospital Premises, which is irregular.

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

Para 2B

PARA-07 Non-functioning of Equipment / machines in BJRM Hospital, Jahangir Puri, New Delhi. (Audit Memo No. 11 Dated: 03.02.2022 & Audit Memo No. 12 Dated: 03.02.2022)

(A) Non-functioning of Equipment / machines in NICU departments of BJRM Hospital, Jahangir Puri, New Delhi.

During test check of records of log books of equipments installed in NICU departments of BJRM Hospital, Jahangir Puri, New Delhi, it has been observed that below mentioned equipments/ machines are not functioning.

Sr. No.	Equipment/ Item	Department	Period of non-functional	Book value of equipment
1.	Syringe Infusion Pump	NICU	07.11.2013 to till date	38000
2.	Syringe Infusion Pump	-do-	15.01.2019 to till date	23110
3.	Syringe Infusion Pump	-do-	18.02.2014 to till date	38000
4.	Syringe Infusion Pump	-do-	15.01.2019 to till date	38000
5.	Infant warmer	-do-	07.03.2019 to 08.11.2021	478000
6.	Infant warmer	-do-	07.03.2019 to 08.11.2021	478000
7.	Ventilator 840	-do-	28.05.2021 to till date	1112740
8.	Ventilator 840	-do-	24.05.2016 to till date	1057692
9.	Blood Gas Analysis	-do-	29.09.2011 to till date	424000
10.	Syringe Infusion Pump	-do-	15.01.2019 to till date	38000
11.	Phototherapy Single Surface	-do-	21.08.2003 to till date	22400
12.	Phototherapy C Flux meter	-do-	21.08.2003 to till date	39900
13.	Apnoea Monitor	-do-	21.08.2003 to till date	199500
14.	LED Phototherapy	-do-	Till date	Not mentioned

File (R&M)

(Handwritten signature)

(26)

Non-functioning of Equipment / machines in Causality department of BJRM Hospital, Jahangir Puri, New Delhi

During test check of records of log books of equipments installed in Causality department of BJRM Hospital, Jahangir Puri, New Delhi, it has been observed that below mentioned equipments/ machines are not functioning.

Sr. No.	Equipment/ Item	Department	Period of non-functional	Book value of equipment
1.	Multi Para Monitor	Ward - II	21.08.2019 to till date	135000
2.	Suction Unit	-do-	17.07.2019 to till date	Not mentioned
3.	Suction Unit	-do-	27.06.2019 to till date	119000
4.	Alcohol Breath Analyzer	-do-	12.04.2021 to till date	67600
5.	Multipara cardiac Monitor	-do-	04.06.2021 to till date	37740
6.	ICU bed	-do-	02.09.2021 to till date	53927

Non-functioning of equipment's in the various departments of the Hospital means the patients were deprived from the basic amenities. Hospital authority may get the above equipment's functional at the earliest in the interest of patients under intimation to Audit.

Page 29

PARA-08 Pending Court cases & Arbitration cases. (Audit Memo No. 15 Dated: 04.02.2022)

During scrutiny of record it was observed that following court cases are pending in different courts in respect of the BJRM Hospital:

Court Cases

Sl. No.	Court Name	Case No.	Case title	Subject matter in the case (in brief)
1.	High Court	Writ petition (Civil) No. 7856 of 2010 & LPA 92/2021	Sripal Vs. Union of India	Compensation due to negligence of treatment
2.	High Court	CMI 6/2020 (RFA 341/2021)	Sh. Arvind Kumar & Ors. Vs. M.S., BJRMH	Compensation due to negligence of treatment
3.	Arbitration	-	M/S VIJ SONS Vs. BJRMH (arb.p. 898/2018)	Reg. Tender for Local Chemist
4.	Labour Court	LIR 1586/2017	Dal Chand Vs. MS BJRMH	Against termination
5.	-DO-	LIR 719/16	Sobha Vs. BJRMH	Against termination
6.	-DO-	LIR 990/16	Deepak Vs. BJRMH	Against termination

(27)

7.	High Court	WP (C) 786 & CM No. 3478/2019	Mr. XXX Vs. State of GNCT of Delhi & Ors.	Compensation
----	------------	---------------------------------	---	--------------

Reasons of the above pending court cases may be elucidated to Audit. Further Hospital authority may expedite the pending court cases on priority basis.

Para 30
PARA-09 Non-installation of GPS system (Audit Memo No. 16 Dated: 04.02.2022)

To prevent the misuse of Government / Government hired private vehicles, Order No. 2/559/2018/CT-III/GAD/8954 dated 24.08.2018 for installation of GPS issued by Govt. of NCT of Delhi. It was directed that no Government / Government hired private vehicles should run without installation of GPS device w.e.f. 01.09.2018.

On scrutiny of records of vehicles, it has been revealed that the GSP system has not been installed in the following vehicles till date.

Sr. No.	Vehicle No.	Type of Vehicle	Govt./Contract Vehicle
1.	DL 1CQ3581	Staff Car	Govt. Vehicle
2.	DL 1A 2478	Ambulance	Govt. Vehicle
3.	DL1A 2495	Ambulance	Govt. Vehicle

Reasons of non-installation of GPS system in the above vehicles till date may be elucidated to Audit.

Para 31
PARA-10 Non maintenance of records regarding release of Conveyance Allowance to the doctors. (Audit Memo No. 19 Dated: 08.02.2022)

As per Ministry of Health and Family Welfare, Gov. of India., order No. A-450-12/03/2008 CHS-V, dated 28/04/2009 regarding Payment of Conveyance Allowance to IRMS Doctors for paying domiciliary visits outside duty hours and performing other official duties

Conveyance Allowance is paid to Doctors for visits to hospitals and dispensaries outside normal duty hours as well as for making domiciliary visits. It is also paid to those employees who maintain their own Motor Car/Scooters/Motor Cycle/Moped and have to undertake frequent journeys on official business in their conveyance. The existing rates are as under:

Average Monthly Travel on Official Duty	For Journeys by Own Motor Car (in Rs.)	For Journeys by other Modes of Conveyance (in Rs.)
201-300 km	1680	556
301-450 km	2520	720

451-600 km	2980	
601-800 km	3646	960
> 800 km	4500	1126
		1276

During the test check of the PBR and other records maintained by the BJRM Hospital, Jahangir Puri, New Delhi for the Audit period 2019-20 & 2020-21, it has been observed that no records for duty outside normal hours as well as for making domiciliary visits is maintained by the hospital. The details of doctors whom Conveyance Allowance is paid are as under:-

Name of Medical Officer	Designation	Period	Annual Allowance paid
Shilpa yadav,	Spl. Eye	01.01.2019 to 31.12.2019	49500
Sumita Mehta,	Spl. O & G	01.01.2019 to 31.12.2019	45000
Neeraj Choudhary	SMO	01.01.2019 to 31.12.2019	54000
Ram Shankar Mishra	SMO	01.01.2019 to 31.12.2019	51288
Seema	SMO	01.01.2019 to 31.12.2019	54000
Vijay Kumar Jha	MO	01.01.2019 to 31.12.2019	53325
Inderpal yadav	MO	01.01.2019 to 31.12.2019	33226
Abhilasha K. Krishan	CAS(Dental)	01.01.2019 to 31.12.2019	51300
Shubhra Ararwal	Spl. Patho	01.01.2019 to 31.12.2019	30240
Depak Chugh	SMO	01.01.2019 to 31.12.2019	54000
Yogesh Tikwani	MO	01.01.2019 to 31.12.2019	51750
Charanjeet Singh Bhogal	Spl. Skin	01.01.2019 to 31.12.2019	54000
Rishi Prakash Singh	Spl. Fer. Med.	01.01.2019 to 31.12.2019	54000
Vinay Kumar Singh	Spl. F. Med.	01.01.2019 to 31.12.2019	54000
Waseem Ahmed	Spl. Surgery	01.01.2019 to 31.12.2019	51750
Sanjay Amboj Lakra	Spl. Med.	01.01.2019 to 31.12.2019	13500
Deepak Kumar	MO	01.01.2019 to 31.12.2019	24740
Lokesh Dharwal	MO	01.01.2019 to 31.12.2019	52875
Mukesh Mandal	MO	01.01.2019 to 31.12.2019	54000
Rajkumar Agarwal	MO	01.01.2019 to 31.12.2019	54000
Yogendra Kumar	Spl. Anees.	01.01.2019 to 31.12.2019	13500
C.Healer	MO	01.01.2019 to 31.12.2019	15750
Birendra Kumar verma	CMO	01.01.2019 to 31.12.2019	54000
Nalini Mittal	Spl. (Micro Bio)	01.01.2019 to 31.12.2019	19152
Anshul Grover	Spl. (Q&G)	01.01.2019 to 31.12.2019	31290
Neeta Mittal		01.01.2019 to 31.12.2019	54000
Avinesh Tripathi		01.01.2019 to 31.12.2019	54000
TOTAL			1182186

During the scrutiny of service record, it is found that residence of some of the Doctors is near to Hospital, however the claim are made for more that 800 K.M. per month. Details of some of the cases are as under:-

Sr. No.	Name of the Doctor	Place of Residence in service record	Distance between residence and Hospital (One	No. of visit per month	Max. Distance covered in a	Claim for the journey in a month (

			way in K.M.) Approx.		month (in k.M.	in K.M.)
1.	Rajkumar Agarwal, MO	Shakti nagar, Delhi- 110007	10 K.M.	22	440	>800
2.	Charanjeet Singh Bhogal, Spl Skin	Tri nagar Delhi, 110035	09 K.M.	20	360	>800
3.	Birendra Kumar verma, CMO	Rohini , Sec- 15	07 K.M.	20	280	>800
4.	Neeraj Choudhary, SMO	Ashok Vihar, Delhi, 110052	08K.M.	20	320	>800
5.	Vijay Kumar Jha	Rohini Sec -03 Delhi	10K.M.	23	460	>800

In view of the above facts, the HOD may take cognizance on the issue and requested to provide the proper record of attendance i.e. biometric attendance records, purpose of visit and any other relevant record for performing the duty beyond normal hours as well as for making domiciliary visits to justify the claim.

Para 32

PARA-11 Irregularities in purchase of HDPE/PE Plastic Pallets. (Audit Memo No. 20 Dated: 09.02.2022)

DMS(mm)

P.O.
Purchase

During the scrutiny of purchase file of BJRM Hospital, Jahangir Puri, New Delhi for the Audit period 2019-20 & 2020-21, it has observed that the hospital has purchased 60 NO's of "HDPE/PE PLASTIC PALLETS" from M/s AHUJA COMPUTERS vide GeM order No. GEMC-511687719630528 dated 21.01.2021. The hospital has mentions in the specification of GeM order that colour of the product should be Blue in colour. The contractor has accepted the terms and condition of the agreement.

However, at the time of delivery of the product, the contractor denied about the availability of the product in Blue colour and requested the hospital to accept the same product in White colour which was not within the original specification. The Concerned Officer remarks that "If the remaining specification matches to supply order than white colour may be accepted".

The Hospital Authorities have accepted the product in white colour without verification of price of the product or negotiation in price of the product.

Reasons for above discrepancies may be elucidated to Audit.

Para 33

PARA-12 Irregularities in award of tender in r/o of M/s Sarvesh Security Services for providing Security Services. (Audit Memo No. 21 Dated: 10.02.2022)

DMS
(OCC)

32

During the test check of records of Security services provided in BJRM Hospital, Jahangir Puri, New Delhi for the Audit period 2019-20 & 2020-21, it has observed that work was allotted as per letter no. F.1(130)/BJRMH/Estt./OCS/2017/1875-78 dated 16.06.2017 regarding work order for hiring 76 Security Personnel w.e.f. 17.06.2017 to 30.06.2017 of till finalization of Cluster tender, whichever is earlier on the approved valid rates, terms & condition of Maharshi Valmiki Hospital, Govt. of NCT of Delhi as an interim measure on emergent ground.

As per Letter No. F.1(169)/BJRMS/Estt./OCS/2017/4015-18 dated 07.09.2017 regarding extension of terms of contract for providing Security Services upto 31.08.2017 or till finalization of Cluster tender, whichever is earlier on the approved valid rates, terms & condition.

The above tender was terminated from 07.11.2017(Midnight) vide letter F.1(182)/BJRMS/Estt./ OCS/2017/456 dated 13.10.2017 on basis of interaction of Hon'ble Helath Minister with the deployed Security Guards and on complained raised by the guards.

The order regarding termination of contract was set aside by Hon'ble High Court of Delhi.

Show Cause Notice (SCN) No. F.17/13/BJRMH/Estt./Court Cases/2017/4844 dated 28.10.2017 was issued to M/s. Sarvesh Security Service Pvt. Ltd. and reply has been received from M/s. Sarvesh Security Service Pvt. Ltd. on 01.11.2017.

Another Show Cause Notice(SCN) No. F.1(37)/BJRMH/Estt./OCS/Misc./ 2017/1923 dated 16.12.2017 on account of complaints of Security Guards.

The tenure of the agency for providing Security Services Personnel was 17.06.2017 to 31.07.2019.

In view of the above position explained, it is found that Hospital Authorities have issued SCN to the agency for deficiencies in Services/Complaints of Security Guards and On other hand as per letter F1(359)/BJRMH/Estt./OCS/SS/2020/1832 dated 18.07.2020 issued by hospital authorities, it was stated that "after issuance of termination notice, the agency had improved the level of services and complied with the instructions of Hospital Authorities whatever asked".

It is evident that department has not conducted any internal enquiry regarding complaints raised by Security Personnel and initiating the process for

3

blacklisting the agency, but on the contrary agency was awarded work order again from 01.08.2020 to 31.07.2022 through GeM Portal .

It is advised to provide the relevant record/Action Taken Report regarding settlement of complaints/SCN and elucidated the reason for discrepancy to the audit.

Elucidated the reasons for awarding the work to the agency under intimation to audit.

Page 34

PARA-13

Non-production of records. (Audit Memo No. 22 Dated: 10.02.2022)

Following records have not been produced for scrutiny of Audit:

1. List of unserviceable items lying in the hospital.
2. Library Records.
3. Advance Bill Register of abstract contingent (AC) bills, LTC bills, Medical bills.
4. Long terms / Short term advances register.

The above record may be shown to the next audit.


(MANOJ KUMAR)
Inspecting Audit Officer
Audit Party No. XXVIII

25
F/c (R&M)
I/c (Liab)
Sr. A.O.

30

**PART-III
TEST AUDIT NOTE**

TAN-01 Shelf Life of Medicine. (Audit Memo No. 09 Dated: 02.02.2022)

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

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

S. No	Medicine	Invoice No. & date	D.O.M	D.O.E	Date of Shelf Life	Date of Receipt in the Hospital
1	Clindamycin GEL	429, 01.11.2019	Dec. 2018	Nov. 2020	May 2019	Nov. 2019
2	Hepatitis B.	1975, 19.09.2019	Oct. 2017	Oct. 2020	Sept. 2018	Sept. 2019
3	Cefixime 100mg/SML SYP 30ml bottle	033/19/2/17, 24.04.209	Sept. 2018	Feb. 2020	Jan. 2019	April 2019
4	Dicycomine INJ.	493, 02.12.2019	April 2019	March 2021	Sept. 2019	Dec. 2019
5	Diltiazem 25MG/5ML	493, 02.12.2019	July 2019	June 2020	Sept. 2019	Dec. 2019
6	Tab Telmisartan 40 mg	01, 29.03.2019	Aug. 2018	July 2020	Jan. 2019	March 2019
7	Tab Clobidgrel 75 mg		March 2018	Feb 2020	Aug 2018	March 2019
8	Phenytoin 100 mg		Aug. 2018	July 2020	Jan. 2019	March 2019
9	Inj. Glycopyrolate	2653, 13.03.2020	May 2019	April 2022	Jan 2020	March 2020
10	Inj. Hepatitis B 100 mg	2247, 24.01.2020	May 2019	Nov. 2021	Dec. 2019	Jan. 2020
11	Halothane	1161, 26.12.2019	April 2017	March 2021	March 2018	Dec. 2019
12	Halothane	1165, 10.01.2020	April 2017	March 2021	March 2018	Jan. 2020
13	Methycoblamine – 500 mg	537, 28.12.2019	March 2019	Aug. 2020	July 2019	Dec. 2019
14	Iron Folic Acid SYP.	491, 02.12.2019	April 2019	March 2021	Sept. 2019	Dec. 2019
15	Inj.Promethazine	2041, 01.01.2020	Feb. 2019	Jan 2021	July 2019	Jan. 2020

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

TAN-02 Improper maintenance of Stock Register in casualty.(Audit Memo No. 13 Dated: 03.02.2022)

During the test check of stock registers maintained by the Casualty of BJRM Hospital, it has been observed that the stock register has not been maintained in the prescribed format of stock register.

Following irregularities have also been noticed. Whereas as per GFR Rule, 213:-

R

7A

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

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

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

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

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

(4) **Page counting Certificate:** The mandatory page counting certificate is not recorded in the Stock Register on the first page which is also required to be countersigned by the DDO concerned.

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

TAN-03 **Non-availability of essential medicines / items in Medical Store.**
(Audit Memo No. 14 Dated: 04.02.2022)

DMS(mm)

During the test check of Medicinal Stock Register, it has been noticed that the followings medicines were not available in the stock register:-

Sr. No.	Name of the Medicine	Period of NIL Stock	Page Number of the stock register
1.	Cloterimazole Cream	05.03.2020 to 21.08.2020	34 (2020-21)
2.	Tab. Artesunate (80mg)+ Lumifantrine (480 mg)	13.02.2020 to till date	35 (2020-21)
3.	Ketoconazole 2% Lotion	21.01.2020 to 22.06.2020	46 (2020-21)
4.	Tab. Salbutamol 2 mg	27.02.2020 to till date	59 (2020-21)
5.	Kojic Acid 2 % Cream	19.03.2020 to 08.03.2021	62 (2020-21)
6.	Clindanycin Phosphate 1 % gel	05.03.2020 to 09.07.2020	84 (2020-21)
7.	Methotrexate 2.5 mg	19.03.2020 to 15.09.2020	96 (2020-21)
8.	Chlorhexidine Scrub	13.03.2020 to till date	129 (2020-21)
9.	Tab Metoprolol 25 mg	26.09.2019 to till date	142 (2019-20)
10.	Tab. Ethamsylate 250 mg	30.01.2020 to till date	225 (2020-21)



11.	Azelac Ointment 2 % 15 mg Cream	20.06.2019 to 03.03.2021	235 (2020-21)
12.	Loctabacillus Sachet	07.06.2019 to 03.11.2020	254 (2020-21)
13.	Sodium Chloride 0.6 %	12.09.2019 to till date	275 (2020-21)

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

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

TAN-04 Improper maintenance of Service Books. (Audit Memo No. 17 Dated: 04.02.2022)

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. A.K. Saini		
2.	Jai Karan		
3.	Dharmender	MS	30.04.2022
4.	Ashok Kumar	Jr. Asstt.	31.05.2025
5.	Braham Parkash	Driver	31.03.2027
6.	Chandra	Chowkidar	31.08.2025
7.	Prabhu nath Mehto	Ward Attendant	30.09.2023
8.	Rajwati	Sweeper	30.06.2023
9.	Ramesh Kumar Poddar	Chowkidar	30.06.2024
10.	Randhir	Sweeper	28.02.2023
11.	Subhash Rani	Mali	28.02.2026
12.	Veena Devi	N.O.	30.11.2025
13.	Durga parsad	Ward AAYA	31.02.2023
14.	Manoj Kumar Jain	Sweeper	31.01.2024
15.	Laxmi narain Sharma	O.T. ASSTT.	31.05.2022
16.	Trilok Chand	O.T. Technician	31.03.2023
		Pharmacist	31.05.2023
		Pharmacist	31.08.2026

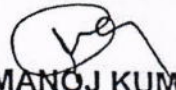
Hospital authority may take necessary step to remove the above discrepancies under intimation to Audit.

TAN-05 Improper maintenance of Pay Bill Registers. (Audit Memo No. 18 Dated: 04.02.2022)

During the test check of the PBR maintained by the BJRM Hospital, Jahangir Puri, New Delhi for the Audit period 2019-20 & 2020-21 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 have not been entered properly in the PBRs and have not been signed by DDO.

5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
Hospital authority may take necessary step to remove the above discrepancies under intimation to Audit.



(MANOJ KUMAR)
Inspecting Audit Officer
Audit Party No. XXVIII



PART-II
CURRENT REPORT
2021-2022

Para No.01: Short deduction of Rs. 222523/- against UTGEIS in R/o Staff Nurses/ Sr. Nursing Officer (Memo No. 05 dated 19.01.2023)

As OM dated 08.12.2017 regarding classification of civil post under CCS (CCA) Rules 1965 the post has been classified and the rate of UTGEIS as per group is also shown in the table given below:-

S. No.	Pay Matrix	Group	Rate of subscription
1	Pay Matrix at the level 10 to 18	Group A	120/-
2	Pay Matrix at the level 6 to 9	Group B	60/-
3	Pay Matrix at the level 1 to 5	Group C	30/-

On the scrutiny the record of BJRM Hospital, the subscription of the following staff is not as per table mentioned above:-

S. No.	Name & Designation S/Smt./Ms.	Pay Level	Subscription as per BJRM	Subscription as per Audit	Diff. upto 31.12.2022	No. Of Month	Total amount to be recovered
1.	Asha Sindhi, Staff Nurse	7	30	60	30	60	1800
2.	Hemlata Jharbade, Staff Nurse	7	30	60	30	60	1800
3.	Jyoti Pandey, Staff Nurse	7	30	60	30	60	1800
4.	Manju Kumari, Staff Nurse	7	30	60	30	60	1800
5.	Minakshi Praveen Damle, Staff Nurse	7	30	60	30	60	1800
6.	Preeti Dahiya, Staff Nurse	7	30	60	30	60	1800
7.	Renu, Staff Nurse	7	30	60	30	60	1800
8/.	Ruby, Staff Nurse	7	30	60	30	60	1800
9.	Sangeeta, Staff Nurse	7	30	60	30	60	1800
10.	Sarita Rani, Staff Nurse	7	30	60	30	60	1800
11.	Suraj Kumari, Staff Nurse	7	30	60	30	60	1800
12.	Shivani Yadav, Staff Nurse	7	30	60	30	60	1800
13.	Vandana, Staff Nurse	7	30	60	30	60	1800
14.	Anita, Staff Nurse	7	30	60	30	60	1800
15.	Anita Devi, Staff Nurse	7	30	60	30	60	1800
16.	Ashok Kr. Sharma, Staff Nurse	7	30	60	30	60	1800
17.	Dinesh Chand Saini, Staff Nurse	7	30	60	30	60	1800
18.	Madhulika Bajpai, Staff Nurse	7	30	60	30	60	1800
19.	Noraton Parihar, Staff Nurse		30	60	30	60	1800
20.	Parveen, Staff Nurse	7	30	60	30	60	1800
21.	Pooja, Staff Nurse		30	60	30	60	1800
22.	Prathibha, Staff Nurse	7	30	60	30	60	1800
23.	Priya Sharma, Staff Nurse	7	30	60	30	60	1800
24.	Renu, Staff Nurse	7	30	60	30	60	1800

25.	Rubina Henry, Staff Nurse	7	30	60	30	60	1800
26.	Seema Tyagi, Staff Nurse	7	30	60	30	60	1800
27.	Shabnam Nisha Mansoori, SN	7	30	60	30	60	1800
28.	Vijendra Kumar, Staff Nurse	7	30	60	30	60	1800
29.	Vivek Verma, Staff Nurse	7	30	60	30	60	1800
30.	Anita Yadav, Staff Nurse	7	30	60	30	60	1800
31.	AnjelaKumari, Staff Nurse	7	30	60	30	60	1800
32.	Seema, Staff Nurse	7	30	60	30	60	1800
33.	Savita Devi, Staff Nurse	7	30	60	30	60	1800
34.	Ajith Nelson Rego	7	30	60	30	60	1800
35.	Anjali, Staff Nurse	7	30	60	30	60	1800
36.	Anju, Staff Nurse	7	30	60	30	60	1800
37.	Annu Rani, Staff Nurse	7	30	60	30	60	1800
38.	Bhawana, Staff Nurse	7	30	60	30	60	1800
39.	Deepak, Staff Nurse	7	30	60	30	60	1800
40.	DeepikaDahiya, Staff Nurse	7	30	60	30	60	1800
41.	Geeta, Staff Nurse	7	30	60	30	60	1800
42.	Hajari Lal, Staff Nurse	7	30	60	30	60	1800
43.	Jitender Kumar, Staff Nurse	7	30	60	30	60	1800
44.	Jyoti, Staff Nurse	7	30	60	30	60	1800
45.	Kalpana, Staff Nurse	7	30	60	30	60	1800
46.	Kavita, Staff Nurse	7	30	60	30	60	1800
47.	Kuldeep, Staff Nurse	7	30	60	30	60	1800
48.	Mamta, Staff Nurse	7	30	60	30	60	1800
49.	Manisha Saini, Staff Nurse	7	30	60	30	60	1800
50.	Manish Kumar, Staff Nurse	7	30	60	30	60	1800
51.	Monika, Staff Nurse	7	30	60	30	60	1800
52.	Nisha Devi, Staff Nurse	7	30	60	30	60	1800
53.	Nitin Kumar, Staff Nurse	7	30	60	30	60	1800
54.	Pradeep Kumar, Staff Nurse	7	30	60	30	60	1800
55.	Pooja (II), w/o SanjeetGulia, SN	7	30	60	30	60	1800
56.	Poonam, Staff Nurse	7	30	60	30	60	1800
57.	Preeti (I), Staff Nurse	7	30	60	30	60	1800
58.	Preeti (II), Staff Nurse	7	30	60	30	60	1800
59.	Pushpendra Kumar Meena, SN	7	30	60	30	60	1800
60.	Rashmi Yadav, Staff Nurse	7	30	60	30	60	1800
61.	Renu, Staff Nurse	7	30	60	30	60	1800
62.	RituBaraik, Staff Nurse	7	30	60	30	60	1800
63.	RituDabas, Staff Nurse	7	30	60	30	60	1800
64.	Samiksha, Staff Nurse	7	30	60	30	60	1800
65.	Sandeep, Staff Nurse	7	30	60	30	60	1800
66.	SnehaMehra, Staff Nurse	7	30	60	30	60	1800
67.	Sonia, Staff Nurse	7	30	60	30	60	1800
68.	Suman Devi, Staff Nurse	7	30	60	30	60	1800
69.	Sunita, Staff Nurse	7	30	60	30	60	1800
70.	VipinLamba, Staff Nurse	7	30	60	30	60	1800
71.	Mamta Rani, Statistical Officer	6	30	60	30	60	1800
72.	Shafali Sharma (DOJ 31.10.20), SN	7	30	60	30	27	810
73.	EktaKumari (DOJ 07.09.20), SN	7	30	60	30	28	840
74.	Jasvinder Kaur (DOA 07.09.2020)	7	30	60	30	28	840
75.	Monika (DOA 07.09.20), SN	7	30	60	30	28	840

R

76.	Imran (DOA 07.09.2020), SN	7	30	60	30	28	840
77.	Ramkumar Meena (DOA 26.09.2020), SN	7	30	60	30	27	810
78.	Deepika (DOA 07.09.2020), SN	7	30	60	30	28	840
79.	Lokesh Meena (DOA 07.09.2020)	7	30	60	30	28	840
80.	TseringDeachen (DOA 07.09.20)	7	30	60	30	28	840
81.	VinavDeshwal (DOA 10.09.20),	7	30	60	30	28	840
82.	Nirmala Dimg Deng, Nursing Sister	8	30	60	30	60	1800
83.	Seema Singh, Nursing Sister	9	30	60	30	60	1800
84.	Florence Kishan, Staff Nurse	9	30	60	30	60	1800
85.	Jincy Mahesh, Staff Nurse	9	30	60	30	60	1800
86.	Lilly James, Staff Nurse	9	30	60	30	60	1800
87.	Margraet David, staff Nurse	9	30	60	30	60	1800
88.	Neeru, Staff Nurse	9	30	60	30	60	1800
89.	PushpaPhaarswan, Staff Nurse	9	30	60	30	60	1800
90.	Rani, Staff Nurse	8	30	60	30	60	1800
91.	Sheela Ani, Staff Nurse	8	30	60	30	60	1800
92.	Sheen Shifi Kumar, Staff Nurse	8	30	60	30	60	1800
93.	SujaVishwamohan, Staff Nurse	8	30	60	30	60	1800
94.	Sunita, Staff Nurse	9	30	60	30	60	1800
95.	Usha Singh, Staff Nurse	9	30	60	30	60	1800
96.	Dominica Tete, Nursing Staff	8	30	60	30	60	1800
97.	Maria Goretti Bara, Nursing Staff	9	30	60	30	60	1800
98.	Maya Rahul Mool Nursing Staff	9	30	60	30	60	1800
99.	Anju Rani Tyagi, Nursing Staff	8	30	60	30	60	1800
100.	AnubhaRaji, Nursing Staff	8	30	60	30	60	1800
101.	Anubhasoni, Nursing Staff	9	30	60	30	60	1800
102.	Celin Mathew, Nursing Staff	8	30	60	30	60	1800
103.	Geordeen Jacob, Nursing Staff	8	30	60	30	60	1800
104.	Kamla Middle, Nursing Staff	8	30	60	30	60	1800
105.	Kamlaviti Devi, Nursing Staff	8	30	60	30	60	1800
106.	Leena Roy, Nursing Staff	8	30	60	30	60	1800
107.	Lincy Jose, Nursing Staff		30	60	30	60	1800
108.	Meenakshisharma, Nursing Staff	8	30	60	30	60	1800
109.	Mini Antony, Nursing Staff	8	30	60	30	60	1800
110.	Nancy Benny, Nursing Staff	8	30	60	30	60	1800
111.	Sandhya Dewan, Staff Nurse	8	30	60	30	60	1800
112.	Sandhyamal V.P., Nursing Staff	8	30	60	30	60	1800
113.	Santosh Arora, Nursing Staff	9	30	60	30	60	1800
114.	Saritasharma, Nursing Staff	8	30	60	30	60	1800
115.	Shachi Choudhary, Nursing Staff	8	30	60	30	60	1800
116.	Sheela Lal, Nursing Staff	8	30	60	30	60	1800
117.	Sysamma George, Nursing Staff	8	30	60	30	60	1800
						Total	222523

The Recovery of Short deduction of UTGIES amounting to **Rs. 222523/-** may got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para No.02: Discrepancy in the Ad-hoc-bonus

(Memo No. 06 dated 20.01.2023)

As per Office Memorandum No.7/24/2007/EIII (.A) dated 18.10.2021 issued by GOI, Ministry of Fiancé and endorsed vide F.(31)/FIN.(ESTT.III)/2017/ 243dated 22.10.2021 by Finance Department Govt of Delhi. Regarding Grant of Non-Productivity Linked Bonus to Government employees. As mention in the Para No.02 only employees is eligible for bonus year 2020-2021.

As mention in the Para No2(ii) "The quantum of Non-PLB(ad-hoc-bonus) will be worked out on the basis of average emoluments/calculation ceiling whichever is lower. To calculate Non-PLB(Ad-hoc-bonus) for one day, the average emoluments in a year will be divided by 30.04 (average number of day in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of monthly emoluments of Rs.7000(where actual average emoluments exceed Rs.7000). Non-PLB(Ad-hoc-bonus) for thirty days would work out to Rs.7000X30/30.04=Rs.6907.89(rounded off of Rs.6908)

During test check of records, it has been observed that the BJRM Hospital has not given ad-hoc-bonus to Sh. Imran who Joined this office on dated 07.09.2020., However the other officials who have joined with him drawn the proportionate bonus accordingly, he is also entitled for the proportionate bonus as per detail given below:-

S. No.	Name of Employee(Sh. /Smt.)	Bonus paid by BJRM Hospital	Amount due as per Govt. order	Amount Payable (in Rs.)
1	Sh. Imran Nursing Officier (DOA 07.09.2020)	0	3454	3454
Total				3454

The necessary steps may be taken to make payment of Rs. 3454/- to the official under Intimation to Audit.

Para No.03:Over payment of Nursing Allowance & Dress Allowance & Transport Allowance amounting to Rs. 42,426/-

(Memo No. 07 dated 20.01.2023 and Memo No. 20 dated 31.01.2023 (A))

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

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that Smt.Annu Rani, Nursing Officer, has been paid Dress Allowance & Nursing allowance (beyond 60 days leave) for which she remained herself absent from duties due to one and another reason as per detail below:

Period of leave	Inadmissible Period for Nursing Allowance			Total Amount to be recovered (in Rs)
		Nur. Allow.	Dress Allow.	
09.03.22 to 04.09.22 (Maternity Leave) (180-60 = 120 Day)	Allowances paid by the Hospital for 120 days wef 08.05.22 to 04.09.22	7200x23/31+7200+7200+7200+7200x4/30 Total Amount = 27902/-	1800x23/31+1800+1800+1800+1800x4/30 Total Amount= 6975	
	08.5.22 to 04.09.22= 120 Admissible Amount as per Audit	NIL	NIL	
Total Amount		27902/-	6975/-	34877

The above overpayment of Rs. 34877/- of allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

(II)

(A) **Over payment of Nursing Allowance , Dress Allowance**

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

S. No.	Name & Designation of the official/ officer	Period of leave	Inadmissible Period for Nursing Allowance	Allowances paid by the Hospital		Amount to be recovered (in Rs)
				Nur. Allow.	Dress Allow.	
1.	Ajith Nelson Rejo Commutated Leave	05.01.2022 to 31.03.2022	06.03.2022 to 31.03.2022	7200/31x26= 6039	1800/31x26= 1510	7549
Total Rs. (A)						7549

The overpayment of Dress and Nursing Allowance Rs.7549/- of allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

The **Total Excess payment of Rs. 42426/- {7549/-(I) +34877/-(II)}** may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para No.04:- Irregularities in release of House Rent Allowance to Jr. /Sr. Resident doctors. (Memo No.10 dated: 23.01.2023)

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

During the test check of PBR and other related records maintained in the office of Medical Superintendent, **BJRM Hospital, JhahangirPuri New Delhi for the Audit Period 2020-21**, it has been observed that 46 Govt. Quarters are still vacant as per details submitted by the Hospital to the Audit vide letter No. F. No. 1(27)/BJRMH/Accommodation/2012/7802 dated 20.01.2023. However, all the Junior/Senior Resident Doctors have been paid House Rent Allowance in contravention to provision under Residency Scheme for appointment of Junior/Senior Resident Doctors, even having sufficient number of accommodations in the Hospital premises.

In view of the above facts, the HOD may take cognizance on the issue and arrange to stop the release of HRA to Jr./ Sr. Residents doctors in order to stop recurring loss to Govt. exchequer in compliance of provisions laid down in residency scheme of Govt. of India with recovery of irregular amount releases to them during the period of their tenure in the Hospital.

However it is also worthwhile mention that the last audit conducted in the hospital also raised the same observation for which no sincere efforts have been found since last one year as the occupancy of the residence in the hospital premise is same.

Necessary steps may be taken to remove the above mentioned anomalies under intimation to Audit

**Para No.05:Inadmissible of LTC Amounting to Rs 156096/-
(Memo No. 11 dated 24.01.2023)**

The 6th CPC had recommended that Fresh Recruits to the central Government may be allowed to travel to their Home Town along with their Families on three occasions in a block of four years and to any place in India on the fourth occasion. This was accepted by the Government and orders were issued vide DoPT O.M. No. 31011/04/2008- Estt. (A) Dated 23rd September, 2008.

- (a) This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time.
 - (b) On completion of eight years of LTC they will be treated at par with other regular LTC beneficiaries as per the prescribed blocks, like 2010-13, 2014-17, 2018-2021 etc.
 - (c) However, as per Rule 7 of CCS(LTC) Rules, 1988, the LTC entitlement of a fresh recruit will be calculated calendar year wise with effect from the date of completion of one year of regular service.
1. An employee joins the Government service on 1st September 2008. As per the CCS (LTC) Rules, he will become eligible for LTC with effect from 1st September 2009 i.e. after the completion of one year of regular service
 2. Carryover of LTC to the next year is not allowed in case of a fresh recruit as he is already entitled to every year LTC. Hence, if a fresh recruit does not avail of the LTC facility in any year, his/ her LTC will deem to have lapsed with the end of that year.

(A) Inadmissible LTC in r/o Dr. Ankit Jain amounting to Rs. 91656

Accordingly the LTC entitlements of Doctor Ankit Jain (Medical Officer) who appointed on 05.05.2020 for the Ist eight years are as under: -

Year of LTC	Type of LTC	LTC Occasion	
05.05.2020 to 04.05.2021	NIL	--	First Block of 04 year
05.05.2021 to 31.12.2021	Home Town	1 st	
01.01.2022 to 31.12.2022	Home Town	2 nd	
01.01.2023 to 31.12.2023	Home Town	3 rd	
01.01.2024 to 31.12.2024	Any Place in India	4 th	

During test check of LTC Claim it has been noticed that Dr. Ankit Jain was appointed as Medical Officer in BJRM Hospital, has availed LTC for self and his wife (Smt. Kriti Jain) to Visit LTC all India as per the details given below for which he is not entitled since he was eligible for Home Town only: -

S. No	Block Year	LTC	Date of journey	Bill No. & Dated	Amount Reimbursed in Rs.	Amount Admissible	Recovery
1.	2018-21	Any Place (Andman & Nikobar)	02.10.21 to 08.10.21	LTC 918 dated 25.01.2022	91656/-	0	91656/-

Hence, in light of DoPT O.M. No. 31011/04/2008- Estt. (A) Dated 23rd September, 2008 and its subsequent clarification vide no. 31011/7/2013-Estt. (A-IV) dated 26.09.2014 the official is not eligible to LTC Any Place India (Andman&Nikobar and Back) facility.

Recovery of LTC payment amounting to Rs.91656/- to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

(B) Inadmissible LTC in r/o Dr. Amit Aggarwal (CMO) amounting to Rs. 64440/-

In Continuation of Memo No. 11 dated 24.01.2023, the LTC entitlements of Doctor Amit Aggarwal (Chief Medical Officer) who appointed on 05.06.2020 for the Ist eight years are as under: -

Year of LTC	Type of LTC	LTC Occasion	
05.06.2020 to 04.06.2021	NIL	--	First Block of 04 year
05.06.2021 to 31.12.2021	Home Town	1 st	
01.01.2022 to 31.12.2022	Home Town	2 nd	
01.01.20223 to 31.12.2023	Home Town	3 rd	
01.01.2024 to 31.12.2024	Any Place in India	4 th	

During test check of LTC Claim it has been noticed that Doctor Amit Aggarwal who was appointed as Chief Medical Officer in BJRM Hospital, has availed LTC for self and his wife (Smt. Alka Aggarwal) to Visit LTC all India as per the details given below for which he is not entitled since he was eligible for Home Town only: -

S. No.	Block Year	LTC	Date of journey	Bill No. & Dated	Amount Reimbursed in Rs.	Amount Admissible	Recovery
1.	2018-21	Any Place (Andman&Nikobar)	04.04.21 to 11.04.21	LTC 10588 dated 12.03.22 & LTC 475 dated 04.11.22	64440	0	64440

l

Hence, in light of DoPT O.M. No. 31011/04/2008- Estt. (A) Dated 23rd September, 2008 and its subsequent clarification vide no. 31011/7/2013-Estt. (A-IV) dated 26.09.2014 the official is not eligible to LTC Any Place India (Andman&Nikobar and Back) facility.

Recovery of LTC payment amounting to **Rs. 64440/-** to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

**Para No 06:- Discrepancies in reimbursement of Tuition Fee Rs. 54000/-
(Memo No. 12 dated 24.01.2023)**

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth including classes eleventh and twelfth held by junior collages or school affiliated to University or Board of Education"

During the test check of records, It has been observed that the office has reimbursed Tuition fee to their employee without affiliated/registration of junior college/school from any University or Board of Education. These cases are under

S. No.	Name of the staff	Name of child & class	Rate of CEA	Name of School
1	Hemlata Jharbade, Nursing Officer	Tista UKG (Academic Year 2019-20)	27000/-	Mother Mandvi Kindergarten, Nathupura Delhi
2	Anju Nursing Officer	Naman Balyan, (Academic Year 2019-20)	27000/-	Little Planet Pre School, Delhi
		Total	54000/-	

Necessary recovery amounting to **Rs. 54000/-** to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

**Para No 07:- Regarding LPSC Charges in water bills of DJB
(Memo No. 14 dated 25.01.2023)**

While scrutiny the DJB water bills file of BJRM Hospital, it is observed that during the whole year the DJB has been raised bills alongwith LPSC charges. However this hospital is paying only the current charges. Hence a huge amount is pending relevant to LPSC on the part of the Hospital the detail of the same are given below:-

S. No.	Total Bill amount Generated by DJB	Current Usage Charges	Paid by the Hospital	Balance yet to be paid

1.	22860455 (period March 2021)	243407	243407	22617048
2.	3827992 (period March 2022)	329038	329038	3498954

From the above table it is seen that the LPSC/ balance charges in the month of March 2022 is still pending as per bill Rs. 3498954/- which is to be settled by the Hospital Authority.

Further it is added that the DJB is generating the bill on average reading as the meter is shown as "stop" instead of actual reading or consumption KL by the Hospital in all the bills during the Audit period.

Efforts may be made by the Hospital Authority to settle above mentioned observation under intimation to the audit.

Para No 08:- Unauthorized payment on account of Bonus 59032.42/- to M/s SA India (SAI) (Memo No. 15 dated 25.01.2023)

M/s SA India (SAI) was providing OPD/IPD registration services at BJRM Hospital during the Audit period.

On scrutiny the record it is observed that the agency submitted the claim for reimbursement of payment on account of bonus to the employees for the year 2021-22 till May 2022. However as per advisory issued by the labour Department GNCTD the bonus may be paid for the previous accounting year. While making payment of bonus to the agency the hospital made payment till wage month may 2022. Whereas, it should have been paid upto the wage month March, 2022 only. Orders for payment of bonus for the months of April, 2022 and May, 2022 have not been issued by government, till date. Hence unauthorized payment was made to M/s SA India (SAI) on account of reimbursement of bonus for two wage months as per detail given below:-

S. No.	Month	Paid wages during the claimed months	Bonus @ 8.33%	GST @18%	Total Amount paid by Hospital	Payable Amount Calculated by Audit	Excess Amount Paid
1	April 2022	300285	25013.74	4502.47	29516.21	0	29516.21
2	May 2022	300285	25013.74	4502.47	29516.21	0	29516.21
Total Amount							59032.42

Necessary steps may be taken by the Hospital to recover the unauthorized payment of Rs. 59032.42/- paid to the agency under intimation to Audit.

Para No 9:- Recovery of Excess payment amounting to Rs. 3554/- on account of CCL Leave (Memo No. 16 dated 30.01.2023)

As per amended of CCS (Leave) Rules 1972 vide notification dated 11.12.2018, which came into force w.e.f 14.12.2018, CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

During the test check of records, it has been observed that the office was paid full salary to their employees after availing 365 Days of CCL Resulting excess payment made to their employees.

Smt. Vipla Rani, Sr. Radiographer:-

S. No.	Leave Period	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
1	11.09.2019 to 27.09.2019	17	10	$(47600+5712)/30 = 1777$	$1777 \times 10 = 17770$	3554/-
G. Total Rs.						3554/-

The Excess payment of Rs. 3554/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para No 10 Irregular Payment of Annual Allowance to Doctors Amount 652811/- (Memo No. 17 dated 30.01.2023)

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/- PM to the officers of teaching, non-teaching, public health sub- cadres and General Duty Medical officers having PG qualification recognised under Indian Medical council Act 1956 and Rs. 1350/- PM 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”

e

However, on scrutiny of records of personal file of the medical officers of BJRM Hospital, Jahangir Puri, New 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 as per PBR to whom Annual allowance paid during 2021-22 is as under:-

S. No.	Name of Medical Officer	Designation	Period	Annual Allowance Paid
1.	Anil Kumar Saini	CMO (SAG)	01.03.2021 to 28.02.2022	1350x12 = 16200
2.	Shilpa Yadav	Spl. Eye	01.03.2021 to 28.02.2022	2250x12= 27000
3.	Sumita Mehta	Spl. Ong	01.03.2021 to 28.02.2022	2250x12= 27000
4.	Neeraj Chaudhary	SMO	01.03.2021 to 28.02.2022	1350x12 = 16200
5.	Ram Shankar Mishra	MO	01.03.2021 to 28.02.2022	1350x12 = 16200
6.	Seema	MO	01.03.2021 to 28.02.2022	1350x12 = 16200
7.	Vijay Kumar Jha	MO	01.03.2021 to 28.02.2022	1350x12 = 16200
8.	Niharika Aggarwal	MO	01.03.2021 to 28.02.2022	1350x12 = 16200
9.	Deepak Kumar	MO	13.08.21 to 31.08.21	784x1=784
			01.09.21 to 28.02.22	1350x06= 8100
			Total =8884	
11.	C. Healer	GDMO- I	01.03.2021 to 28.02.2022	1350x12 = 16200
12.	Inderpal Yadav	GDMO-II	01.03.2021 to 28.02.2022	1350x12 = 16200
13.	AbhilashKewal Krishna	CAS (Dental	01.03.2021 to 28.02.22	1350x12 = 16200
14.	Shubra Aggarwal	Spl. Patho	01.03.2021 to 28.02.22	2250x12 = 27000
15.	Birender Kumar Verma	CMO	01.03.2021 to 28.02.22	2250x12 = 27000
16.	Deepak chug	MO	01.03.2021 to 28.02.22	2250x12 = 27000
17.	Yogesh Tekwani	MO	01.03.2021 to 28.02.22	1350x12 = 16200
18.	Sanjay Amboj Lakra	Spl. Med.	01.03.2021 to 28.02.22	2250x12 = 27000
19.	MunishWadhawan	Spl.	06.04.2021 to 30.04.21	1875x1=1875
			01.05.21 to 28.02.2022	2250x10=2250
			Total 24375	
20.	Charanjeet Singh Bhogal	Spl Skin	01.03.2021 to 28.02.22	2250x12 = 27000
21.	Nalini Mittal	Spl. Microbiology	01.03.2021 to 28.02.22	2250x12 = 27000
22.	Vinay Kumar Singh	Spl F. Med	01.03.2021 to 28.02.22	2250x12 = 27000
23.	Waseem Ahmad	Spl Surgery	01.03.2021 to 28.02.22	2250x12 = 27000
24.	Rishi Prakash Singh	Spl F. Med	01.03.2021 to 31.05.2021	2250x3 = 6750
25.	Ankit Jain	CMO	01.03.2021 to 28.02.22	1350x12 = 16200
26.	Amit Aggarwal	CMO	01.03.2021 to 28.02.22	2250x12 = 27000
27.	Anshul Grover	SplGyane	01.03.2021 to 28.02.22	2250x12 = 27000
28.	Deepak Kumar	CMO	01.03.2021 to 28.02.22	1350x12 = 16200
29.	LokeshDhariwal	CMO	01.03.2021 to 28.02.22	1350x12 = 16200
30.	Mukesh Mandal	CMO	01.03.2021 to 28.02.22	1350x12 = 16200
31.	Rajkumar Aggarwal	CMO	01.03.2021 to 28.02.22	2250x12 = 27000
32.	Kshetrimayum Shanta Singh	MO	09.08.21 to 31.08.21	1002x1=1002
			01.09.2021 28.02.2022	1350x6= 8100
			Total 9102	
33	Kamal Kumar	MO	27.10.21 to 28.02.22	218x1+1350x4

34.	Yogender Kumar	Spl. Anes	01.03.2021 28.02.22	to	2250x12 = 27000
35.	Neeta Ishwar Mukkannavar	Spl. Anes	01.03.2021 28.02.22	to	2250x12 = 27000

Hospital Authority may obtain prescribed certificate from the above officer or recovery may be made after due verification of facts and figure under intimation to audit. Similar type of other cases may also be got reviewed. It is also observed that the last Audit raised the same Para but nothing has been done so far and it is also noticed that some of the doctors have been transferred from this hospital whose name were included in the list of last audit conducted during for the period 2019 to2021.

Para No 11:- Short deduction in calculation of Income Tax Rs. 29849/-
(Memo No. 18 dated 31.01.2023)

During the test check of income tax record it is observed that in following cases while allowing the deduction of HRA excess deduction has been allowed, resulting short deduction of Income Tax during the F/Y 2021-22 The detailed calculation is given below:-

(A) Dr. Neeta Ishwar Mukkannavar, F.Y(2021-2022)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	2387394	2387394
2.	Standard Deduction	50000	50000
	Annual Allowance deduction	27000	27000
	Interest on Housing Loan	72635	72635
	Deduction for HRA	39085	0*
3	Income after Deduction	2198674	2237759
4	Saving Under Section 80C + 80 D +80CCD+80G	150000+12000 +237540 = 399540	150000+12000 +237540 = 399540
5.	Taxable Income	1799134	1838219
6.	Tax	352239	363966
9	E. Cess	14090	14559
10	Total Tax	366329	378525
11	Deducted	366329	366329
12	Balance	0	12196

*(BP+DA+NPA= 91400+18464+18280=128326x4=513304 (A)

94100+35005+18820=147925x8=1183400 (B)

Total (A+B) = 1696704 (Rent Paid 120000-169670(10% of Total
(Hence deduction allowed on account of HRA= Zero)

(B) Dr. Ankit Jain, F.Y (2021-2022)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	1495618	1495618
2.	Standard Deduction	50000	50000
	Annual Allowance deduction	16200	16200
	Interest on Housing Loan	0	0
	Deduction for HRA	83572	58875*
	Income after Deduction	1345846	1370543
4	Saving Under Section 80C + 80 D +80CCD+80G+80E	150000+7800+ 126578+15176 = 299554	150000+7800+126578+ 15176 = 299554
5.	Taxable Income	1046292	1070989
6.	Total Tax	126387	133797
9	E.Cess	5055	5352
10	Total	131442	139149
11	Deducted	131456	131456
12	Balance	-14	7693

*(BP+DA+NPA= 56100+11444+11220=78764x4=315056(A)

56100+20869+11220=88189x6=5291354(B)

59500+22134+11900=93534x2=187068 (C)

Total (A+B+C) = 1031258 (Rent Paid 162000-103125(10% of Total
(Hence deduction allowed on account of HRA= 58875)

(C) Smt. Sarita Sharma S/N, F.Y (2021-2022)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	1691091	1691091
2.	Standard Deduction	50000	50000
	Washing Allowance	21600	21600
	Interest on Housing Loan	0	0
	Deduction for HRA	132439	99103*
	Income after Deduction	1487052	1520388
4	Saving Under Section 80C + 80 D	150000+7800 =157800	150000+7800 =157800
5.	Taxable Income	1329252	1362588
6.	Total Tax	211275	221277
9	E.Cess	8451	8851
10	Total	219726	230128

11	Deducted	220168	220168
12	Balance	-442	9960

*(BP+DA) = 70000+11900= 81900x4=327600(A)
 72100+22351=94451x6=566706(B)
 74300+23033=97333x2=194666 (C)
 Total (A+B+C) = 1088972 (Rent Paid 208000-108897(10% of Total
 (Hence deduction allowed on account of HRA= 99103)

Necessary steps may be taken to correct the Income Tax calculation and recovered the additional amount payable Rs. 29849/- on account of Income Tax for the FY 2021-22 after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

Para No. 12 over payment of Transport Allowance of Rs.23796/-

(B)

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

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance and Patient care Allowance 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	Period of Inadmissible Period of TA	Rate of TA	Amount to be recovered (in Rs)
1	Meenakshi Sharma Staff Nurse	13.09.21 to 30.11.21 (Commuted Leave)	10/21	4716	4716
2	Asha Sindhi, Staff Nurse	14.07.21 to 24.08.21 & 27.08.21 to 05.10.21	09/21	4716	4716
3.	Ajith Nelson Rejo, Staff Nurse	05.01.22 to 31.03.22	02/22, 03/22	4824x2	9648
4.	RituBaraik Staff Nurse	05.10.21 to 02.04.21	11/21 TA stop after the following months till 03/22	4716	4716
Total Rs. (B)					23796

The above overpayment of Rs.23796/- of allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

Para No.13:- Delay in completing the process of in respect of obsolete and unserviceable items(Memo:-21 Dated: 31.01.2023).

In reference to memo no 07 dated 24.01.2023, BJRM Hospital has submitted the list of items under process of condemnation. On scrutiny the list it is observed that most of the items are pending more than one or two years for condemnation though declared obsolete by the concerned branches of the hospital. The lists of the items are given below:-

S.No	Department	Item Name	Date of Purchase/In dent	Since when Obsolete/ unserviceable	Remarks if Any
1.	EYE/ENT/ Ortho OT	Ultrasonic Cleaner	27.03.2000	26.11.21	Under Condemnation Process
2.		Fumigator with antibacterial	29.03.2008	26.11.21	Under Condemnation Process
3.		Shoe Cover Dispenser	24.01.2008	11/2019	Under Condemnation Process
4.		Vital Sign Monitor Prm-9000	15.06.2004	06/2022	Under Condemnation Process
5.		Multipara Monitor	17.07.2009	06/2022	Under Condemnation Process
6.		PneumaticTourniquet	10.09.2005	27.11.19	Under Condemnation Process
7.		Suction Machine (3) Three	21.02.2003 12.06.2003 08.01.2011	08.11.2019	Under Condemnation Process
8.		Phaco Machine	2005	23.09.2019	Under Condemnation Process
9.	Gynae +Surgery OT	E.T.O	17.06.08		Under Condemnation Process
10.		Scrub Station	17.06.08	05.01.23	Under Condemnation Process
11.		Horizontal Autoclave	10.05.03	30.09.22	Under Condemnation Process
12.		Multipara Monitor M-6	27.08.09	13.06.22	Under Condemnation Process
13.		Vital Sign Monitor Pm-9000	02.12.05	13.06.22	Under Condemnation Process
14.		OT Light 2 Domes	07.09.11	13.07.22	Under Condemnation Process
15.		Vital Sign Monitor 509B	06.05.03	18.06.22	Under Condemnation Process
16.		Shoe Cover Dispenser	24.03.08	27.11.19	Under Condemnation Process
17.	Ward-III	Suction Machine (Anand)	1999	2 Year	Under Condemnation Process
18.	LabourRoom	Vital Sign Monitor	20.02.08	10/2015	Under Condemnation Process
19.		Portable OT Light	31.10.08	16.04.21	Under Condemnation Process
20.		Foetal Doppler	11.08.09	14/2015	Under Condemnation Process
21.		Labour Table (03)	18.01.11	2019	Under Condemnation

(9)

			(02) 28.04.03 (1)		Process
22.		Foetal + Maternal Monitor	26.03.11	10/2018	Under Condemnation Process
23.		CTG Machine	04.10.17	2021	Under Condemnation Process
24.		Shoe Cover Dispenser	2008	2019	Under Condemnation Process
25.	Pathology Lab	Pharmaceutical Refrigerator	2002	2016	
26.		Blood Storage Refrigerator	2005	2017	
27.		Binocular Microscope (1)	2000 2000	2010 2010	
		- Do- (2)			
28.		Digital lab Meter	2002	2015	
29.		ESR Analyzer	2003	2015	
30.	X – Ray Department	Automatic X ray Film Processor model computed - II	2004	2022	Declared Condemn
31.		Automatic X-Ray Film Process model prognorys	2006	2022	Declared Condemn
32.		X ray machine 300m A Model diagmax 300	2006	2022	Declared Condemn
33.		Portable X ray Machine 60cbm	2001	2022	Declared Condemn
34.		500mA X ray machine srimans	1999		Under Process for Condemnation
35.		Wipro GE Ultrasound Machine Logic 200	1999		Under Process for Condemnation

- (a) On scrutiny the list mentioned above, it is observed that obsolete items are still in the hospital premise more than one or two years. It may be cause for many diseases.
- (b) These items are occupied the space in the Hospital which is already facing space shortage.
- (c) After the gap of longtime the valuable amount of condemn items will decrease which will be the cause of loss to Govt. Revenue.
- (d) It is also advised that while starting the process of condemnation DO letter No.66/CEO/Gem/2021 dated 29.11.2021 issued by Ministry of Commerce & Industry. Government e market & endorsed by Finance Department Govt. of NCT Vide No.F.20/08/2017/Finance (policy)/LIS/S.No.19 -18 dated 03.10.2021 regarding Auction/e-Auction Service on Gem No should be followed.

Necessary steps may be taken to complete the process of condemnation.

(Signature)

Para No.14:- Excess payment of TA Claim amounting to Rs 120382/- (Memo:-23 Dated: 01.02.2023).

As per OM No. 19030/1/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR71, TA for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty. Further TA is allowed for the distance upto temporary place of duty from normal place of duty or residence whichever is less.

During the test check of records of BJRM Hospital Delhi 11003, It has been observed that the Hospital authority had not reimbursed TA claim of their employees according to TA Rules, resulting excess payment made to the following employees.

The Excess payment of Rs. 120382/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

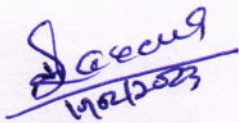
Bill No. Date	Month	Date on which Journey performed	Total KM Calculated by Office	Total KM Calculated by audit	Excess KM	Amount Paid	Amount calculated as per Rules	Excess Payment
1. Mamta Rani, SA								
TA1119 dt. 23.03.22	10/2018	30	114	40	74		25x3=75+37x9.5=351.50 Total= 427	
	11/2018	02,03,06,08,10,15,17,20,22,24,27,29	992	32.4	959.6		25x3=75 29.4x9.5=279.3 Total = 354	
	12/2018	4,6,11,13,15,18,20,22,27,29	1008	0	1008			
	01/2019	01,03,05,08,10,12,15,17,19,22,24,29,31	1050	0	1050			
	02/2019	02,05,07,09,12,14,16,19,21,23	804	0	804			
	03/2019	14	84	0	84			
	06/2019	01,08,12,15	328	0	328			
	07/2019	03,06,10,13,17,20,24,27,31	730	0	730			
	08/2019	03,07,10,14,17,21,28,31	654	0	654			
	09/2019	04,07,11,14,18,21,25,28	662	0	662			
10/2019	05,09,12,16,19,23,26,30	660	0	660				
							Total =	

						69156	427+351=781	68375
2. Seema Rani, SA								
TA 1120 dated 23.03.22	10/2018	30	94	40	54		25x3=75+3 7x9.5=351. 50 Total= 427	
	11/2018	02,03,6,8,10,1 5,17,20,22,24, 27,29	738	16.2	721.8		25x3=75 13.2x9.5=1 25.4 Total= 200	
	12/2018	1,4,6,8,11,13,1 5,18,20,22,24, 27,29	848	0	848			
	01/2019	1,3,5,8,10,12,1 5,17,19,22,24, 29,31	786	0	786			
	02/2019	2,5,7,9,12,14,1 6,19,21,23,26, 28	728	0	728			
	03/2019	2,5,7,9,12	308	0	308			
	06/2019	1,26,29	172	0	172			
	07/2019	3,6,10,13,17,2 0,24,27,31	454	0	454			
	08/2019	3,7,10,14,17,2 1,28,31	406	0	406			
	09/2019	4,7,11,14,18,2 1,25,28	402	0	402			
	10/2019	5,9,12,16,19,2 3,26,30	404	0	404	52634	Total = 200+427= 627	52007
								Grand Total

- Shortest Distance from Babu Jagjivan Ram Hospital to Bangali colony = 6.3 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Sharadhanand colony = 4 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Shalimar bagh = 4.1 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Hardevnagar =5.4 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Sant Nagar =5.7 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Jharoda =5 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Pusta =7 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Burari = 6.1 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Bhalswa =3.9 KM
- Shortest Distance from Babu Jagjivan Ram Hospital to Baba colony = 6.9 KM

Para No.15:- NPR
(Memo:-25 Dated: 02.02.2023)

1. Record related with postage stamp
2. MRD record
3. Library Record
4. Advance & Adjustment Bill Register


(KAVITA SAXENA)
IAO Audit Party No. XVI

**TAN No.1:- Amount directly deposited through Challan.
(Memo:-03 Dated: 19.01.2023)**

As per R&P Rule 1983, any amount received in the office may be deposited through challan after issue the TR-V to ascertain the receiving date of amount and depositing thereof through challan.

While scrutiny the record of BJRM Hospital it is observed that most of the amount received in the hospital is deposited directly through challan, some of the instances mention below:-

S.No.	Challan No.	Bank Dated	Amount (Rs.)	Head of Account
1.	06	26.04.2021	12941	0210
2.	12	23.06.2021	6318	0210
3.	17	20.07.2021	16000	0210
4.	36	27.10.2021	30000	0210
5.	47	15.12.2021	500	0210
6.	55	21.01.2022	4346	0216

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

**TAN No.2:- Cash Security/Fidelity Bond of Cashier/Store Keeper
(Memo:-04 Dated: 19.01.2023)**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall require to furnish security.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31".

On scrutiny it is observed that the official dealing with the duties of the cashier in BJRM Hospital has not furnished the cash security/fidelity bond.

Necessary steps should be taken to remove the same under intimation to audit

⑤

TAN No.3:- Improper maintenance of Pay Bill Registers.

(Memo:-09 Dated: 02.01.2023)

During the test check of the PBR maintained by the **BJRM Hospital Delhi 110033** for the period 2020-2021 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR.
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., GPF No & NPS 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 has not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill is not prepared
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.
6. DDO has not signed on each entry of PBR.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary steps should be taken to remove the same under intimation to audit

TAN No.4:- Service Book of Government Servants and non-verification of Service from concerned PAO.(Memo:-08 Dated: 23.01.2023) .

On perusal of Service Books of staff of **BJRM Hospital, Delhi.110083** for the period 2021-2022, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

e

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	KewalNand Joshi, Nursing orderly	21.03.1997	>18 Years
2.	Dharmender, Driver	12.10.1989	>18 Years
3.	Brahm Prakash, Nursing Orderly	25.09.1990	>18 Years
4.	May Rahul Mool, Staff Nurse	07.04.1994	>18 Years
5.	Dominica Teta, Nursing Officer	29.07.1997	>18 Years
6.	Vipla Rani, Sr. Radiographer	08.04.2003	>18 Years
7.	Manoj Kumar Jain, Nursing orderly	13.01.1988	>18 Years
8.	Vikas Rana, Jr. Radiographer	31.09.2003	>18 Years

(B) Inproper maintenance of S/Books:

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

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 signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

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. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

ACKING OF MANDATORY FORMS

In a number of cases it observed that no nominations (Rule-2 of GPF & form 1&8) forms and details of family (FORM-3) found attached in the service book.

Reasons for above discrepancies may be elucidated to Audit.

Necessary steps should be taken to remove the same under intimation to audit

TAN No.5 :- Non Installation of Permanent Electricity Meter in Hospital premise(Memo:-13 dated: 24.01.2023) .

(A)

(A)

Hospital are prime unit for providing basic and advance healthcare services to all sector of society for which all department and unit of the hospital must run 24x7 uninterruptedly. Electricity is being the key factor in running all the machine, equipment and appliances etc. and the hospital cannot run without electricity even for a small span

While scrutiny the file of electricity connection in BJRM Hospital it is observed that the electricity meter (CA 60000012991) is of temporary nature despite the fact that the hospital is running for more than 25 years. It is a matter of fact that services of temporary meter can be withdrawn/ disconnected without prior notice any time by the "TPDDL" which can cause problem keeping in mind the nature of services this hospital is providing.

(B)

Charging electricity from HPMC Kiosk

Highest rate of electricity charges being charged by TPDDL is @ Rs. 8 per unit (as per the electricity of the bill of the Hospital). The HPMC Kiosk functioning within the Hospital premise and HPMC is paying as per reading of the sub-meter installed separately for the Kiosk. However the hospital is charging is electricity charges from HPMC Kiosk @ Rs. 13 per unit which is on a very higher side as compared to rates being charge by TPDDL

Necessary steps should be taken to remove the same under intimation to audit

**TAN No.6:- Discrepancies in the Income Tax.
(Memo:-19Dated: 31.01.2023)**

During the test check of income tax record the following discrepancies have been observed as per detail given below:-

1. As per CCS conduct Rules 18(2) of the CCS (Conduct) Rules, 1964, if any Govt employee has purchased immovable property, prior intimation and seeking prior sanction in respect of immovable property has given to his/her department.
2. If House rent is more than Rs. 5000/ PM- then it should be paid through digital mode.
3. While engaging in the registered agreement the signature of the owner is essential but the same has not been found in the agreement in some cases. Further the copy of the PAN card of the owner is required which is not found attached.
4. If House rent is paid more than Rs. 200000 per year/- then a registered agreement is required between tenant & owner.
5. If spouse is working, NOC is to be obtained from concerned DDO/HOO.
6. HRA receipt should be pre-receipt duly signed by the owner alongwith date.
7. The monthly receipt should be submitted by the tenant as a proof of payment instead of yearly payment receipt.
8. All the savings duly signed by the officer/officials should be submitted well in time so that the calculation may be done correctly and benefit of saving may be allowed.

Necessary steps should be taken to remove the same under intimation to audit

TAN No.7:- Shelf Life of the Medicine.
(Memo:-22 Dated: 31.01.2023) .

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

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

S. No.	Medicine	Invoice No. & Date	D.O.M.	D.O.E.	Date of shelf life	Date of receipt in the Hospital
1.	Inj. Aminophyline 250 mg	385/05.02.2022	06/2020	05/2022	11/2020	05.02.2022
2.	Inj. Aminophyline 250 mg	441/22.03.2022	03/2021	02/2023	08/2021	23.03.2022
3.	Inj. Adenoline 3 mg	BJH-CHM 003/04.06.2021	04/2020	03/2023	12/2020	10.06.2021
4.	Inj. Adenoline 3 mg	BJH-CHM 011/23.06.2021	04/2020	03/2023	12/2020	23.06.2021
5.	Inj. Calcium gluconate	BJH-CHM 003/04.06.2021	07/2020	06/2022	12/2020	04.06.2021
6.	Inj. Calcium gluconate	131/01.09.2021	07/20	06/2022	12/2020	20.09.2021
7.	Inj. Dexamethasone sodiumphosphate 4 mg	BJH-CHM 003/04.06.2021	04/2020	03/2022	09/2020	10.06.2021
8.	Inj. Dextrose 25%	BJH-CHM 011/23.06.2021	08/2020	07/2022	01/2021	23.06.2021
9.	Human albumin 20%	000211003296/08.12.2021	01/2021	12/2023	06/2021	09.12.2021
10.	Inj. Haloperidol	425/14.03.2022	03/2021	02/2024	11/2021	15.03.2022
11.	Human Normal Immunoglobulin	14126/06.05.2021	02/2020	01/2023	10/2020	07.05.2021
12.	Inj. Phenobarbitone	BJH-CHM 011/23.06.2021	06/2020	11/2021	11/20	23.06.2021

Due care may be taken for shell life of medicine while receiving the same.

TAN No.8:- Discrepancies in Kitchen Tender/Services
(Memo:-24 Dated: 01.02.2023).

While scrutiny the kitchen services record in BJRM Hospital, it is observed that M/s Prime services was awarded the work of kitchen initially wef 16.10.2015 for one year upto 15.10.2016 which was further extended for another one year as per tender condition/ clause. The extension will only be considered if the performance of the agency has been found to be satisfactory and will only be on the same rates and terms and conditions for such a period as may be agreed to, but not beyond further one year. However from the record submitted by the BJRM Hospital it is noticed that, the services of M/s Prime services were further extended 16 times initially for six months and then three months on each occasion. The details of the same is given below:-

1

16.10.2017 to 15.04.2018 (6 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/608 dated 21.10.2017.
16.04.2018 to 15.07.2018 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/305-07 dated 20.14.2018.
16.07.2018 to 15.10.2018 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/2163-65 dated 01.08.2018.
16.10.2018 to 15.01.2019 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/3171-73 dated 08.10.2018
16.01.2019 to 15.04.2019 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/4784 dated 15.02.2019
16.04.2019 to 15.07.2019 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/440-42 dated 13.05.2019.
16.07.2019 to 15.10.2019 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/1855-57 dated 19.08.2019.
16.10.2019 to 15.01.2020 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/2968-70 dated 26.10.2019.
16.01.2020 to 15.04.2020 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/4506-08 dated 29.02.2020.
16.04.2020 to 15.07.2020 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/416-18 dated 22.05.2020.
16.07.2020 to 15.10.2020 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/1196-99 dated 22.07.2020
16.10.2020 to 15.01.2021 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/5773-75 dated 14.01.2021
16.01.2021 to 15.04.2021 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/8424-26 dated 12.03.2021
16.04.2021 to 15.07.2021 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/211-13 dated 12.04.2021
16.07.2021 to 15.10.2021 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/3010-12 dated 17.07.2021
16.10.2021 to 15.01.2022 (3 months) vide letter no. F.2(1)/BJRMH/Estt./Pt.file-I/13/6058-60 dated 16.10.2021

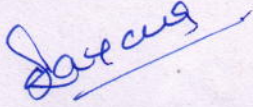
- All the above 16 extension of contract were contrary to the terms and conditions of the tender document.
- There was no clarification regarding payment of electricity usage consumed by the vendor. While the hospital itself paying the bills of total electricity consumed on monthly basis.

After that tender was issued in favour of **M/s Life Line Services wef 16.01.2022 to 15.01.2024** (for two years).

The total cost of tender was Rs.45,99,000/- i.e more than 25 lakh. Hence the DCA/IFA should have been included in the committee, but the tender file was not approved from DCA/ IFA at any stage.

The character antecedents and health certificate of the Staff engaged by the vendor is compulsory and the same was not obtained while awarding the tender.

The above mentioned discrepancies may be sorted out after approval of competent authority and fresh tender may be initiated.


(KAVITA SAXENA)
IAO Audit Party No. XVI