

gpc

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of the Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51 for the period 2020-21 to 2021-22

INTRODUCTION

The I.A.R. on the accounts of O/o **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51** for the period **2020-21 to 2021-22 (up to 30.09.2021)**. were test audited by the field Audit Party No.XXV comprising of Sh. Sushil Kumar, Sr. A.O/IAO and Smt. Raj Rani Bhatnagar, Sr. Asstt. during the period from **01/07/2022 to 14/07/2022 (10 working days)**

Aims and Objectives

The functioning of AAM AADMI POLYCLINIC, Kanti Nagar has been merged with Dr. Hedgewar Aarogya Sansthan, Karkardooma with reference to letter no. F.1/20/Merging/DHAS/Estt/2019/CD#112480300/JSHFW-1400-1416 dated 30.09.2021.

AAPC Kanti Nagar is providing OPD Services only from 8.00 AM to 02.00 PM. The doctors are deployed from DHAS Karkardooma. Following Services are available in AAPC Kanti Nagar:-

1. Medicine OPD
2. Pediatric OPD
3. Obs & Gynae OPD
4. Dermatology OPD
5. Orthopedic OPD
6. Surgery OPD
7. ENT OPD
8. EYE OPD
9. Sample collection of blood test and blood testing is carried out in DHAS Karkardooma.
- 10.

List of H.O.D.:

S. No.	Name	From - To
1.	Dr. Sushil Kumar	01-04-2020 to 30.09.2021

LIST OF DDO:

S. No.	Name	From - To
1.	Sh. Neeraj Nayan Saxena, AAO	01-04-2020 to 31-08-2020
2.	Sh. Ajay Kumar Sharma, AAO	01-09-2020 to 30-09-2021

26/c

LIST OF CASHIER:

S. No.	Name	From - To
1.	Sh. Rajesh Mahajan, Jr. Asstt.	01.04.2020 to 30.09.2021

Budget detail

Year	Revenue & Capital Budget Allotted	RE	Expenditure Made	Balance
2020-21	56100000	48350000	42547285	5802715
2021-22	24500000	24500000	24388496	111504

Sushil
30/09/21

STATUTORY AUDIT

STATUTORY AUDIT OF **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51** has been conducted by AGCR upto 2016-17.

Vacancy Statement:-

Name of Post	Sanctioned Post	Filled Post	Vacant Post
Group-A	Health Centre cum Maternity Hospital has been merged with Dr. Hedgewar Aarogya		
Group-B	Sansthan vide order NO.F.1/20/Merging/DHAS/ESTT/2019/CD#12480300/JSHFW-		
Group-C	1400-1416 DATED 30.09.2021		

MAINTENANCE OF RECORDS

The maintenance of records of **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51** for the period **2020-21 to 2021-22** was found **SATISFACTORY** subject to observations made in the Current Audit Report and in Test Audit Notes.

25/11

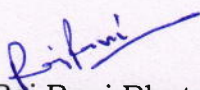
GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P.ESTATE, NEW DELHI-02

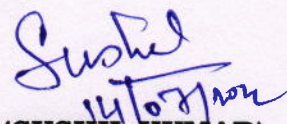
PROFORMA 'D'

Allotment of duties for conducting audit the **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51** for the period **2020-21 to 2021-22** is as under:-

S. No.	Name & Designation	Duties allotted
1.	Sh. Sushil Kumar, A.O.	Service Books, Settlement of Old paras, Income Tax, Medical Bills, Stock Registers, PBR, Procurement of Medicines files, File related to excessive purchase of medicines, Preparation of Audit Report and General Supervision of audit etc.
2	Smt. Raj Rani Bhatnagar, Sr. Asstt.	Challan, Contingency bills, Stock registers, Bill Register, few Service Books, P.B.R. and C.E.A. bills etc.

- Certified that the duties allotted to me as above have been duly discharged by me effectively.
- Certified that I have not worked in the currently audited unit in the past five years.


Smt. Raj Rani Bhatnagar
Sr. Asstt.


(SUSHIL KUMAR)
I.A.O/ Sr. Accounts Officer
Audit Party-XXV

Name of the Unit: Health Centre cum Maternity Hospital, Kanti Nagar

Name of the IAO: Sh. SUSHIL KUMAR, Sr. A.O.

Audit Period: 2020-2021 to 2021-2022 (up to 30.09.2021) after that unit was merged with Dr. Hedgewar Aarogya Sansthan.

Audit
24/1-

OLD AUDIT REPORT		CURRENT AUDIT REPORT	
Paras outstanding (2008-2020)	12	Recoveries Detected	NIL
Settled on the spot		Recoveries effected on the spot	NIL
Taken as fresh		Amount dropped on the basis of Reply	NIL
Remaining paras	12		
Total recoveries	1540867	Balance recoveries	NIL
Recoveries effected on the spot	0		
Balance Recoveries	1540867		

Sushil
14/07/22

(SUSHIL KUMAR)

I.A.O/ Sr. Accounts Officer
Audit Party-XXV

23/4

PART-I
Old Internal Audit Report

There were 12 old outstanding Audit Paras with recovery of Rs. 1540867/- pertaining to the period 2008-2020. Three paras has been taken afresh pertaining to the period 2008-2020. The details of remaining old outstanding paras are as under:-

(A)

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	2008-14	03	--	--	--	03 (1-3)
2.	2014-2018	07	--	--	--	07 (2-8)
3.	2018-2020	02	--	--	--	02 (1-2)
	TOTAL	12	--	--	--	12

(B) Details of Old Recovery: Rs. 1540867/-

S.NO.	Year & Para No.	Total old recovery (Rs.)	Amount Recovered (Rs.)	Balance Recovered (Rs.)
1	2014-18 (8)	1540867	0	1540867

Sushil
15/07/22

(SUSHIL KUMAR)
I.A.O./Sr. Accounts Officer
AUDIT PARTY NO. XXV

22/c

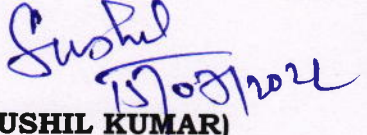
Current Audit Report
2020-2021 to 2021-2022.

PART-II

During the course of current audit, 5 audit memos were issued excluding 08 Record Memos, highlighting various irregularities with a recovery of **Rs. NIL**. Out of 5 Audit Memos, 02 have been converted into Audit Paras & 02 into TAN and 01 settled as per details is being given below:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply/ document	Balance	Remarks
01 to 08	Record Memo	--	--	--	--	
1.	Improper maintenance of P.B.R	--	--	--	--	TAN - I
2.	Improper maintenance of Service Books	--	--	--	--	TAN - II
3.	Improper maintenance of Consumable/Non-consumables Stock Registers	--	--	--	--	PARA - 1
4.	Non deduction of Income Tax on an average basis	--	--	--	--	Settled
5.	Excessive procurement of medicines than average consumption as a result expired the medicines (loss to Government/ wasteful expenditure)	--	--	--	--	PARA - 2
	TOTAL					

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51 for the period 2020-21 to 2021-2022 (up to 30.09.2021)**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


(SUSHIL KUMAR)
I.A.O./Sr. Accounts Officer
AUDIT PARTY NO. XXV


21/c

GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT
FORM-II, M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old inspection reports on the account of O/o the **Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51** for the period **2008-20**.

The outstanding objections pertaining to the old inspection reports on the accounts of above unit.

S. No.	Para No & Year	Brief particulars of the objection	Explanation by the Deptt.	How Settled
1.	--	NIL	NIL	NIL
2.	--	NIL	NIL	NIL
3.	--	NIL	NIL	NIL
TOTAL			--	


(SUSHIL KUMAR)
I.A.O/Sr. Accounts Officer
AUDIT PARTY NO. XXV



20/11/14

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department - Health & Family Welfare							
Sub department Health Centre cum Maternity Hospital, Kanti Nagar, Delhi-51 (3005/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2008	2014	1		Short Recovery of UTGEIS Subscription	O	2015 ✓
2	2008	2014	2		Incurring of excess expenditure beyond the powers of Head of the Department	O	0
3	2008	2014	3		Excess purchase of Medicines and Surgical Consumables	O	0
4	2008	2014	4		Non production of Records	O	0
5	2014	2018	3		Excess purchase of Medicines	O	0
6	2014	2018	4		Irregularities in contract of the Hospital Attendant Service	O	0
7	2014	2018	5		Regarding Water Bill amounting to Rs. 199401/- of Delhi Jal Board	O	0
8	2014	2018	6		Recovery of Risk Purchase	O	0
9	2014	2018	7		Non verification of Challan No. 05 dated 26.03.2014 an amount of Rs. 500/-	O	0
10	2014	2018	8		Excess payment made to M/s Green House Keeping in connection with services of Hospital Attendants	O	1540867
11	2014	2018	9		Non production of Record	O	0

Settled 20/11/14

1542882

20/11/14

NOTE:

*O - Outstanding Paras

R - Reply submitted by the Department/Units.

C - Comment by the Directorate of Audit on reply submitted.

Back

19/10 etc
2/11 etc
17/11 etc

PART-I

OLD AUDIT REPORT

18/c
18/c
20/c
43/c
16/c 7
72

PART - II
CURRENT AUDIT REPORT
2009-10 to 2013-14

PARA - 1

(Audit Memo No. 3 Dated 19/02/2015)

Settled

SHORT RECOVERY OF UTGEIS SUBSCRIPTION

During the test audit of the records of Health Centre cum Maternity Hospital, Kanti Nagar, Delhi it has been found that Ms Sunaina Sharma, S/N and Ms Pramila Gaur, S/N were appointed on 02/06/2009 and 07/07/2009 respectively. As per para 4.3 & 6 of the Group Insurance Scheme, 1980, if an employee enters service on or after 2nd January in any year, he is enrolled as a member from the January, next year only. From the date of joining to December 31st he is entitled for insurance cover only and the subscription be accordingly.

In the case of above mentioned employees, it is noticed that the subscription up to 31/01/2011 were @ rs.15/- and from 02/2011 to 02/2012 @ Rs.30/- and thereafter Rs. 60/-. On enquiry, it is intimated that the officials Grade pay is Rs.4600/- since their joining and are Group B employees.

S.NO.	Name & Designation And Grade Pay	Period	Subscription deducted	Subscription to be deducted w.e.f. August, 2010	Difference to be recovered	TOTAL
1.	Ms. Sunaina Sharma, S/N GP - Rs. 4600/-	06/2009 to 31/12/2009 1/2010 to 1/2011 02/2011 to 02/2012	Rs. 15/- per month Rs. 15/- per month Rs. 30/- per month	Rs. 20/- per month Rs. 60/- per month Rs. 60/- per month	Rs. 5 x 7 months Rs. 45 x 13 months Rs. 30 x 13 months Total	Rs. 35/- Rs.585/- Rs.390/- ----- 1010/-
2.	Ms. Pramila Gaur, S/N GP - Rs. 4600/-	07/2009 to 31/12/2009 1/2010 to 1/2011 02/2011 to 02/2012	Rs. 15/- per month Rs. 15/- per month Rs. 30/- per month	Rs. 20/- per month Rs. 60/- per month Rs. 60/- per month	Rs. 5 x 6 months Rs. 45 x 13 months Rs. 30 x 13 months Total	Rs. 30/- Rs.585/- Rs.390/- ----- 1005/-
				TOTAL RECOVERY		Rs.2015/-

The short recovery of UTGEIS subscription from the above mentioned Government servants amounting to Rs. 2015/- may be recovered and deposited in government account after due verification. All similar other cases may also be reviewed at the institution level and necessary remedial action may be taken under intimation to Audit.

- Page - 3

PARA - 4

Audit memo No 10 23/02/2015

Non Production of Records

The files pertaining to outsourcing of security, sanitation and other services were not produced to Audit.

Sunny K.P.
(SUNNY K.P.)
I.A.O. - XV

TAN - 1

(Audit Memo No. 9 dated 20/02/2015).

Delay in remittance of Govt. Money.

Rule 6 of the Receipt & Payment Rules stipulate that all moneys received by or tendered to Government Officers on account of revenue receipts of any nature Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. On scrutiny of the cash book maintained by the Health Centre cum Maternity Centre, Kanti Nagar, Delhi, it has been found that the following receipts were remitted into Government Account after several days from its receipt. The details are given below:-

TR No	Date	Amount	Date of remittance
1	24/02/2009	300	06/03/2009
2	10/10/2009	400	27/10/2009
3	27/10/2009	400	05/11/2009
4	14/07/2010	500	19/07/2010
5	14/07/2010	500	19/07/2010
7	26/05/2012	756	23/06/2012
8	22/06/2012	100	25/07/2012
9	13/07/2012	100	25/07/2012
10	11/01/2013	137	08/02/2013
11	28/05/2013	15781	13/06/2013
12	28/05/2013	22968	13/06/2013

The reason for delay in remission of money in Government account has not been explained to audit. Head of Office / DDO may take effective measures to curb this tendency and the moneys received by the Governmental Officers as revenue receipts to be remitted into Government Account without undue delay.

Sunny K.P.

16/c 14/c 16/c 12/c 13/c

Page 4 (2014-18)

Para No. 03 Excess Purchase of Medicines.

(Refer. Audit Memo No. 20 Dated: 20.07.2018)

During test check of Drugs Stock Registers of Health Centre cum Maternity Hospital, Kanti Nagar, Delhi it has been found that the Hospital has purchased/ procured excess Medicines as compared to the actual consumption. Few such examples are as under:-

Name of the Medicine	Year	Page number of Stock Register.	Previous balance of item as on 1 st April of the year	Purchases made during the year		Total 5(A) + 5(B)	Quantity issued during the year	Balance lying in the Store as on 31 st march of the year
				+	Medicines Received from DHAS/ Delhi Govt. Dispensary			
(1)	(2)	(3)	(4)	(5A)	(5B)	(6)	(7)	(8)
1. Atrovastin 20mg.	2015-16	15	4400	10000	16000	26000	11400	19000
2. Tab. B-complex/ multivitamin	2015-16	32	4000	90000	—	90000	72000	22000
3. Tab. Metformin 850mg	2014-15	123	NIL	32000	17000	49000	27000	22000
4. Folic Acid 5mg	2017-18	33	NIL	140000	—	140000	52100	87900



15/c 12/c + 15/c 12/c
11/c

5. Tab Antacid	2017-18	42	13000	44000	—	44000	21000	36000
6. Cap. Cephelexin	2017-18	59	NIL	24300	—	24300	21500	2800
7. Tab. Paracetamol 500 mg	2014-15	161	8050	180000	—	180000	1050800	36350* Balance shown as on 06.05.2014 in the Stock Register is 37050/- whereas it should be 37950/-. Shortage may be clarified.
8. Tab. Tranexamic Acid 500mg	2015-16	190	—	7000	—	7000	3600	3400
9. Tab. Enalgril 5mg	2015-16	81	—	33000	13500	46500	11500	35000
10. Tab. Calcium 500mg	2014-15	40	—	285000	—	285000	239500	45500
11. Tab. Calcium 500mg	2015-16	40 - 41	45500	450000	30000	480000	395000	130500

14/2
17/2
17/2

100. Cetrizine 10mg	2015-16	42	—	110000	160400	270400	199400	71000
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On scrutiny of the above data, it can be seen that the balances available with the unit on certain items are on a higher side. In the present consumption pattern, it may take time to consume the items as mentioned above. The purchase made by the unit during the year is without taking into account the Stock position as well as consumption pattern which resulted in the blocking Govt. fund as well as these items may be obsolete or non useable. Therefore, necessary step may be taken to transfer these or similar items to other Delhi Govt. Hospital/ Dispensaries so that the excess quantity may put in use and medicines may be procured as per actual requirement and compliance of the above may be reported to the next audit.

In addition to above, physical verification of the consumables and Non Consumables Stock Register needs to be completed every year as during the test check of register it is noticed that physical verification Certificate is not recorded in the Stock Register. The same is required as per G.FR Rule 192(I) & (II).



13/c
1/1/10
1/1/10

Pant


Para No. 04 Irregularities in contract of the Hospital attendant Service.

(Refer. Audit Memo No. 21 Dated: 23.07.2018)

On scrutiny of the records relating to contract of the Hospital Attendant Services, irregularities at detailed below, have been observed:-

1. The contract with M/s Green House Keeping (Regd.) for providing Hospital attendant was extended for the period 01.05.2016 to 30.04.2017 vide extension letter No F2(11)/2014-DHAS/Tender for WB&M/CT/Vol-I/7254-7526 dated 20.07.2016, issued by DMS of the Hospital. The Agreement Certificate No. IN-DL752434275477330 dated 24.07.2016 does not mention the number of Hospital attendants to be provided to HCCMH/ AAPC, Kanti Nagar Delhi -110051 by the contractor.
2. The amount payable as salary to employees (Hospital attendants) is not mentioned in the Agreement. Further, as per order No. F12 (142)/02/MW-VII/201 dated 04.04.2018, issued by Addl. Labour Commissioner, Delhi Govt, minimum wages for unskilled category is Rs 13584/-. These rates of pay are applicable w.e.f. 01.04.2017 i.e. for salary month of April 2017 and not for salary month March 2017. However, salary for the month of March, 2017 has been paid to Hospital attendants at the increased rate, as stated above from March, 2017 instead of April, 2017 which is recoverable from contractor.
3. The basic salary Rs 13350/- + Employer share @12% comes to Rs 14952/-. Whereas bill for month of April, 2017 in respect of Hospital attendants has been furnished by contractor and paid by the Hospital @ of Rs 15768/-. As such, the contractor has over charged Rs 816/- on account of Salary of Hospital attendants which is recoverable from the contractor.
4. The latest Bill No. 33/HCCMH/GHK dated 22.02.2018 for the month of January, 2018 in respect of hospital attendant has been paid. As per record produced to Audit, the contractor has undertaken to deposit GST but the same has not been deposited by contractor till date i.e. even after 5 months.
5. Hospital authorities have failed to provide contract letter/ agreement awarded to contractor in time to the Audit. So other basic conditions laid down in the Agreement could not be scrutinized. Only extension letter of contract has been found in file.
6. As per record, the Contractor has not submitted salary Bills for last 5 months i.e. Feb 2018 to June 2018. It gives an indication that salary of employees is outstanding. This issue needs to be given emphasis upon, as non payment of salary for 5 month is a sensitive matter.
7. In the Bill for the Month of March 2016, the material cost and administrative cost are respectively Rs 2039/- & Rs 8632/- which are same in the Bill for the month of Jan 2018. No justification/ calculation has been given in the Bill to arrive at these figures. These costs being variable cannot be taken as fixed as shown in Bill.

As per above observation of Audit, correcting action may be taken and recovery, as stated above, may be made. Further, the matter regarding gross negligency of the contractor may be clarified/rectified.



12/c
12/c
9/c
8/c

Para 6

Para No. 05 Regarding Water Bill amounting to Rs 199401 of Delhi Jal Board.

(Refer. Audit Memo No. 22 Dated: 24.07.2018)

During the test check of different Bills of Health Centre cum Maternity Hospital, Kanti Nagar Delhi (Presently functioning in Hedgewar Hospital, Karkardooma, Delhi), it has been found that Bill No 526878656490 dated 08.01.2018 of Delhi Jal Board for an amount of Rs199401/- has been passed for and payment made for an amount of Rs 14250/- only whereas total Bill amount is Rs 199401/- which includes the following:-

Opening Balance	-	Rs 8816/-
Arrear payment	-	Rs 176333/-
Current Months Charges.	-	Rs 14250/-

Further, as per details given in the above Bill, arrear of payment up to 08/17 was Rs 164788/- and the same was Rs 177787/- up to 12/17. Hence, the same is increasing day by day. In view of above, it may be explained as to why above outstanding amount/ arrear of payment has not been got settled from Delhi Jal Board. Since the above amount may also include penalty also, the same is required to be get waived off by the Department. The position in this regard may please be clarified to Audit alongwith documentary proof.

Para 7

Para No. 06 Recovery of risk purchase

(Refer. Audit Memo No. 30 Dated: 25.07.2018)

The Hospital submits its demand for medicines to Central Procurement Agency (CPA) through Nirantar Software. CPA places supply order to its supplier firms and mention date for supply. If no supply is received till that period non supply report is send by the Hospital to CPA and the Hospital concerned procured medicines from Local Chemists due to emergency etc. and the cost of medicines which have been purchased at higher rates from Local Chemist by the Hospital is recovered by the CPA from its supplier. During the charge of audit, it has been found that as per letter No. F.2(1)/HCMH/2017-18/Pur./15020 dated 21.01.2017 addressed to Director medicines, Central Procurement Agency (CPA), Shakarpur, Delhi. Hospital authority has requested for carrying out the pending recovery of Rs. 83896/- on account of risk purchase of medicines.

In view of above, it may be intimated to audit whether CPA has recovered the above amount of risk purchase or not. Further, the latest position regarding recovery of risk purchase may be intimated for the entire audit period alongwith requisite documents.



Para No. 07 Non-verification of Challan No. 05 dated 26.03.2014 am amount of Rs. 500/-

(Refer. Audit Memo No. 27-B Dated: 25.07.2018)

In reference to audit letter dated 16.07.2018 regarding verification of Challan, it may be seen that PAO-XXIV has not verified Challan No. 05 dated 26.03.2014 for an amount of Rs. 500/-. It is requested that necessary action in this matter may be taken and audit may be intimated accordingly alongwith documentary proof under intimation to audit.

Para No. 08: Excess payment made to M/s Green House Keeping in connection with services of Hospital attendants in contravention to agreement made on 20.05.2015.

(Audit Memo No. 29 Dated: 25.07.2018)

On scrutiny of the agreement submitted by the department, it has come to the notice that as per Para No 6 of the agreement, the department agreed to pay the contractor at rate of Rs 204791/- per month in consideration of the execution and compensation of the services as per this agreement and tender document.

The payment details given below, clearly shows that payment has been made in excess per month above the agreed amount of Rs 204791/- per month (amount as per agreement and tender documents). This it is a perfect case of recovery the payment details and recovery has been worked out as below:-

S.No	Bill No	Date	Salary Month	Paid Amount
1.	01/HCCMH/GHK	26.06.2015	May, 2015	214146/-
2.	02/HCCMH/GHK	01.07.2015	June, 2015	214146/-
3.	03/HCCMH/GHK	01.08.2015.	July, 2015	214146/-
4.	04/HCCMH/GHK		August, 2015	214146/-
5.	05/HCCMH/GHK		September, 2015	214146/-
6.	06/HCCMH/GHK	21.11.2015	October, 2015	214883/-
7.	07/HCCMH/GHK	02.12.2015	November, 2015	217068/-
8.	08/HCCMH/GHK	23.01.2016	December, 2015	217068/-
9.	09/HCCMH/GHK	27.02.2016	January, 2016	217068/-
10.	10./HCCMH/GHK	25.03.2016	February, 2016	217068/-
11.	11/HCCMH/GHK	25.04.2016	March, 2016	217068/-
12.	12/HCCMH/GHK	30.05.2016	April, 2016	225827/-
13.	13/HCCMH/GHK	29.06.2016	May, 2016	225827/-
14.	14/HCCMH/GHK	22.07.2016	June, 2016	225827/-
15.	15/HCCMH/GHK	10.08.2016	July, 2016	225827/-
16.	16/HCCMH/GHK	16.09.2016	August, 2016	225827/-
17.	17/HCCMH/GHK	15.10.2016	September, 2016	225827/-
18.	18/HCCMH/GHK	22.11.2016	October, 2016	228886/-
19.	19/HCCMH/GHK	16.12.2016	November, 2016	228886/-
20.	20/HCCMH/GHK	25.01.2017	December, 2016	228886/-
21.	21/HCCMH/GHK	14.02.2017	January, 2017	228886/-
22.	22/HCCMH/GHK	17.03.2017	February, 2017	228886/-
23.	23/HCCMH/GHK	26.04.2017	March, 2017	310263/-

10/c 8/c tot/c etc

24.	24/HCCMH/GHK	29.05.2017	April, 2017	310263/-
25.	25/HCCMH/GHK	15.06.2017	May, 2017	310263/-
26.	26/HCCMH/GHK	30.06.2017	June, 2017	310263/-
27.	27/HCCMH/GHK	10.08.2017	July, 2017	310263/-
28.	28/HCCMH/GHK	10.09.2017	August, 2017	310263/-
29.	29/HCCMH/GHK	06.11.2017	September, 2017	310263/-
30.	30/HCCMH/GHK	21.11.2017	October, 2017	310263/-
31.	31/HCCMH/GHK	28.12.2017	November, 2017	315507/-
32.	32/HCCMH/GHK	22.01.2018	December, 2017	315507/-
33.	33/HCCMH/GHK	22.02.2018	January, 2018	315507/-

Calculation of recovery amount in excess of **Rs 204791/-** per month is as under:

Year	Paid (Per Month)	Excess of Rs 204791/-
05/2015 -09/2015	214146/-	
10/2015	214883/-	9355 x 5 = 46775/-
11/2015 -03/2016	217068/-	10092 x 1 = 10092/-
04/2016 - 09/2016	225827/-	12277 x 5 = 61385/-
10/2016 -02/2017	228886/-	21036 x 6 = 126216/-
03/2017-10/2017	310263/-	24095 x 5 = 120475/-
11/2017 to 01/2018	315507/-	105472 x 8 = 843776/-
	Total Recovery	110716 x 3 = 332148/-
		Rs. 1540867/-

Medical Superintendent was requested to recover the above amount from the contractor under intimation to Audit as payment has been made in excess than the amount mentioned in agreement. In this connection, Head of Office has stated vide his reply that as per financial bid whenever minimum wages are raised, reimbursement will be made at revised rate. The reply of the Head of Office was considered, however it has been found that the above condition of making reimbursement at the revised rates has not been included in the Agreement. Hence, an amount of Rs. 1540867/- are required to be recovered from the contractor under intimation to audit as the payment has been made in excess than the amount mentioned in the Agreement.



Para-10 (2014-18)
Para No. 09 : Non Production of Record.

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(Ref. Memo No. 24 dated 24.07.2018)

The following records have not been produced to Audit for the Audit Period 2014 - 2018:-

1. Attendance Registers as per detail given below were not produced in order to examine payment of Transport allowances during full calendar month leave and for scrutiny of sanction of leave availed by officer/officials:-
 - Admn. Polyclinic Kanti Nagar, (Regular Staff).
December, 2015 to May, 2016.
January, 2014 to December, 2014.
January 2015 to August, 2015.
 - Radiology Department.
January, 2016 to December, 2016.
October, 2017 to December, 2017.
 - HCCMH, Kanti Nagar.
January, 2014 to December, 2014.
January, 2015 to December, 2015.
January, 2016 to December, 2016.
 - All Paramedical Staff.
December, 2015.
January, 2016 to December, 2016.
January, 2017 to December, 2017.
January, 2018 to July, 2018.
 - Pead. Emergency.
January, 2014 to December, 2014.
January, 2015 to December, 2015.
2. TR- 5 Stock Register.
3. Files/ relevant record relating to outsourcing of security services.
4. Files/ relevant record relating to outsourcing of sanitation.
5. Medical Registers.
6. LTC Registers.
7. Tuition Fees Registers.
8. Postage Stamp Register.
9. Property Register.
10. O.T.A Register.
11. Liveries Record.
12. Log book and history sheet of the Vehicle.
13. Long term Advance Register.

81- etc

PART II
CURRENT AUDIT REPORT (2018-19 to 2019-20)

Para No.1

Pam 11

Ref: Audit Memo No. 11 dated 03/11/2020

Subject:-Payment given to Outsourcing Excess staff leading to loss to govt. exchequer.

It appears from the records that Kanti Nagar HCCM Hospital has been sanctioned with 19 posts of Security Guard, 19 posts of Nursing Orderly/Peon and 02 posts of Computer Operator on purely outsourced basis.

It may be reiterated to the minutes of the meeting held on 15/10/2015 under the chairmanship of Hon'ble Minister of Health, GNCTD regarding conversion of Kanti Nagar HCCM Hospital into Polyclinic. The Minutes was endorsed vide letter No.PA/OSD/MOH/2015/6339-6345 dated 19/10/2015. The Polyclinic has been inaugurated on 09/11/2015.

On Scrutiny of the records in respect of payment to the outsourced staff of Nursing Orderly/Peon, it has been observed that the payment in respect of 19 Nursing Orderlies have been made upto to 31/10/2019 and thereafter the number of nursing orderly has been reduced to the minimum requirement to 06 (six) only keeping in view of the present scenario.

The Department has moved a proposal to convert HCCMH to Aam Aadmi Polyclinic vide file No.4/4/2015/HCCMH/CT/Proposal file on 30/11/2015 wherein the proposal itself submitted for approval of post of Nursing Orderly from 19 to 11 Nos. However, the reduction in the post of Nursing orderly from 19 to 06 , as per payment records as on date, no evidence of AR study is seen in the file for scrutiny.

Subsequently, approval from Finance Department for engagement of 19 outsourced Nursing Orderly upto 31/10/2019 conveyed by Health & Family Welfare Department vide letter No.119/)&M/H&FW/2017/CD#112451031/12754-60 dated 18/03/2020 which seems to be in contravention to the proposal initiated by the department on 30/11/2015 for reducing of Nursing Orderlies to 11(Eleven).

As per the decision of the meeting held on 15/10/2015 Medical Superintendent, Dr. Hedgewar Arogya Sansthan shall be responsible for the overall functioning of Kanti Nagar Polyclinic and implementation of the decisions taken in the aforementioned meeting.

At least engagement of Nursing orderly could be managed w.e.f. the date of proposal given by the department i.e. w.e.f. 30/11/2015 by the Administrative Head of the Department from 16 to 11 Nos. and thereafter, to 06 (as on the current situation). However, there is no supporting document available in the file regarding the approval of AR department reducing the Number of NOs from 19 to 06.

In view of the above, it is evident that the department has taken excessive delay in making decision to review the posts of Nursing Orderlies actually required after conversion of Kanti Nagar HCCM to Kanti Nagar Polyclinic, as a result excess payment

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orn by the department for engaging the manpower of Nursing Orderly/Peon, which leads to heavy loss to the govt. exchequer.

Based on the above facts and figures available on the bill Register ,the following excess payment is found to be made by the department for deployment of excess Nursing Orderlies from 30/11/2015 to 14/01/2020.

SNo.	Payment period	Total payment made to 19 NOs	Payment to be restricted for 11 NOs (from the date of proposal)	Payment to be restricted to 06 NOs as per AR approval	Excess payment made
1	Dec/2015 to Dec/2016	33,63,487	19,47,282	-	14,16,205
2	Jan/2017 to Jan/2018	45,28,734	26,21,899	-	19,06,835
3	Feb/2018 to Dec/2018	42,86,393	24,81,596	-	18,04,797
4	Jan/2019 to Oct/2019	39,39,669	22,80,861	-	16,58,808
5	Nov/2019 to 14/01/2020	Payment details not provided	-	-	-
Total					67,86,645

The above excess payment is based on the restrictions to 11 Nursing Orderlies only. However, the department is engaging only 06 NOs w.e.f. 15/01/2020. But the fact is that the actual requirement could be worked out to 06 instead of 11 as per initial proposal moved by the department on 30/11/2015. Hence the above figure of excess payment may vary to higher side, considering from the date of approval of AR Department on number of Nursing Orderlies.

Other similar cases in respect of Security/Sanitation may also be reviewed and necessary action taken report may be elucidated to audit.

Reply of the Unit:

- (i) *The department had moved a proposal of 11 Nursing orderly from 19 sanctioned posts was revised in the concise note on the direction of Addl. Secretary, Health on 11.07.2016. In the modified proposal dated 11.7.2016 a demand of 19 NOs was raised with justification as given in the proposal (Hospital Attendant - 1 for each OPD room Total 8, 2 for Pharmacy gr. Floor, 2 for Pharmacy 1st floor, 1 Minor)T & 1 for Dressing, 2 for DHAS, 1 for H&FW, 1 for Immunization room and 1 for Injection room) which was finally approved by the MoH, Health dated 05.04.2017. All equipments/drugs/consumable items including existing manpower of HCCMH will be transferred/shifted to Dr. Hedgewar Arogya Sansthan (DHAS) amd MD Dr Hedgewar Arogya Sansthan (DHAS) will be responsible to utilize or reallocate in hospital as per requirement.*

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- (ii) AR Department in its study had recommended for 06 posts of Nursing Orderlies at AAPC Kanti Nagar Delhi in September 2019. Accordingly, the existing vendor was ordered to remove 13 NOs from existing 19. The vendor refused to deploy six workers and withdrew his services. At that time, the nursing orderlies were deployed in HCCM from the strength of DHAS for approximate 3 months. Finally 6 NOs were deployed in HCCMH, Kanti Nagar in the month of January 2020 after awarding the work through GeM tender.
- (iii) 19 Nursing Orderlies of HCCMH were optimally utilized at AAPC as well as DHAS in accordance to the approval of MoH, GNCT of Delhi conveyed vide order No.F.No.4/4/2015/HCCMH/CT/Proposal file/CD/#112401199/4733-4747 dated 16/12/2017. It is pertinent to mention here that human resources like Doctors and other par medical staff including outsourced workers like security guards and sanitation workers were deployed in AAPC from DHAS in the interest of patient care.

Opinion of Audit:

Audit is of the opinion that the post sanctioned for a specific purpose in an organization may not be diverted for another purpose at the same or different station. Cases of transfer/diversion/adjustment of posts would amount to creation of new post with simultaneous abolition of existing post and prior approval of Finance Department is required for the same.

In the instant case 19 posts created for HCCMH. Later on its conversion of Hospital into Kanti Nagar Poly Clinic, the Health Department diverted/re-arranged the excess staff for use by DHAS, H&FW without the approval of competent authority, i.e. Finance Department.

In view of the above, the Department is advised to obtain the ex post facto approval of the Finance Department for diversion/re-arrangement of such outsourced staff.

PARA No. 2

(Ref: Record Memo No. 1, dated 26/10/2020)

Sub:- Non-Production of Record.

The following records were not provided to Audit for scrutiny.

1. Property Register.
2. Medical Register.

The same may be provided for scrutiny to next audit.

211.
(V.S.RANJITH)
IAO/A.O.
Audit Party No. XXI

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PART II

CURRENT AUDIT REPORT **2020-2021 to 2021-2022**

PARA No. 1

(Ref: Audit Memo No. 03, dated: 11.07.2022)

Subject: Improper maintenance of Consumable/Non-consumable Stock Registers.

On the test check of Stock Registers maintained by the unit during the audit period (2020-21 & 2021-22) following discrepancies have been observed:-

- (a) Physical verification of stock:** As per Rule 213 of GFR 2017, Physical Verification of consumable and non-consumable items should at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority shall be promptly investigated and brought to account. But scrutiny of consumable/non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the unit. Physical verification of stock should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register. Further to these following shortcomings also noticed:
- (b)** Mandatory page numbering certificate on front page is not mentioned/attested by competent authority.
- (c)** Stock entry is not made in acceptable form i.e. disbursement of stock item is not written in the relevant column.
- (d)** Most of the articles given to AAPC are not acknowledged and signature of the recipient is not obtained.

Reasons for above discrepancies/shortcomings may be elucidated & shown to next Audit.

PARA NO. 2

(Ref: Audit Memo No. 5 dated 14.07.2022)

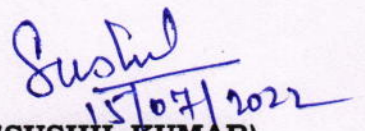
Subject: Procurement of excessive medicines than actual average consumption on account of non-taking into account the stock (medicines) in hand, average consumption & life of the medicines as a result large number of medicines has been expired & loss to Government Exchequer to the tune of Rs. 9,93,482/-.

As per the record provided by the department, the following medicines have been expired:-

Item No.	Particulars of Stores	Last Consumption	Procurement done	Quantity expired
1.	Tab. Amoxyclave 625	10,200	120000	94600
2.	Tab. Amoxyclave 375	9000	60000	54100
3.	Cap Cephalexin 250	Nil	60000	40500
4.	Cap Doxycycline 100	5000	48600	34800
5.	Clotrimazole powder	300	Nil	1100 (From Last in hand balance)
6.	Povidine iodine mouth Wash	135	200	280
7.	Concentrated Chlorhexidine Gluconate Solution	15	20	13
8.	Tab. Antacid	250	100000	15000
9.	Cap Tramadol	400	10000 (Received from DHAS)	2920
10.	Cap Isotretinoin	Nil	10000	9500
11.	Tab Ciprofloxacin 500 mg	8300	120000	67600
12.	Tab. Pregabalin 75 mg	2900	50000	31600
13.	Tab. Trenaxemic acid 250 mg	750	10000	4800
14.	Tab. Isosorbide dinitrate	Nil	10000	8700
15.	HbSAg Card	Nil	2000 (from DHS) 1200 transferred to DHAS	800
16.	Tab. Folic Acid 5 mg	1000	40000	13000

In this regard, it is brought to the knowledge of the department that the Audit Department from time to time (at the time of audit) have given their observations about excessive purchase of medicines and surgical items (Para no. 3 audit for the period 2008-14 and further vide Para no. 3 of the audit period 2014-18). The department has already taken initiative to investigate the matter by forming inquiry committee to investigate the purchase of excessive quantity of medicines to the tune of Rs. 9,93,482/- which leads to loss to Government Exchequer.

As the investigation of the case is in progress therefore, the department is requested that the final outcome of the investigation/case and further action taken by the department may please be brought to notice of the audit.


(SUSHIL KUMAR)
15/07/2022
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

PART-III
TEST AUDIT NOTE

TAN NO.1: Improper maintenance of Pay Bill Registers.

(Ref: Audit Memo No. 1 dated 05.07.2022)

During the test check of Pay Bill Registers of the unit for the period from 2020-21 to 2021-22 (upto 30.09.2021 as Health Centre cum Maternity Hospital has been merged into Dr. Hedgewar Arogya Sansthan w.e.f. 01.10.2021) following shortcomings have been observed:

1. The entry of Aadhar Number of the employees in the PBR is **mandatory however it has been observed that column of Aadhar Number is lying blank.**
2. **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.
3. Cutting/overwriting to be attested by the DDO.
4. **Totaling of figures in the PBR** has not been made.

The above shortcomings may be rectified and shown to the next audit.

TAN NO.2 : Improper maintenance of Service Books.

(Ref: Audit Memo No.2 Dated 05.07.2022)

On random check of service books maintained by the office, the following shortcomings were observed:-

1. **Non verification of Service from concerned PAO on completion of 18 years of service or within 5 years of retirement.**

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 from the concerned PAO and certificate be issued in the prescribed form to the official concerned. As per list of employees who are going to retire within next five years, provided by the Health Centre cum Maternity Hospital The said certificate is not found/issued in any of the following cases.

Sr. No.	Name of Official	Designation	Date of Birth	Date of Retirement
1	Sh. Sat Prakash	Senior Assistant	13.04.1964	30.04.2024
2	Sh. Rajesh Mahajan	Junior Assistant	19.01.1971	31.01.2031

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2. **Declaration of family members and nomination forms.**

Declaration of family members and nomination forms should be kept in the Service Book of every employee. But family detail and nomination forms were not kept/pasted in the Service Book in r/o following employees.

(i)	Dr. Mukesh Anand	Jr. Specialist (Anaesthesia)
(ii)	Sat Prakash	Senior Assistant
(iii)	Rajesh Mahajan	Junior Assistant
(iv)	Mona	Nursing Officer
(v)	Shyam Dev Mandal	Junior Asst.
(vi)	Praveen Kumar	Pharmacist.
(vii)	Shahrukh Khan	Radiographer
(viii)	Rohit Pal	Lab Assistant.
(ix)	Rohit	Radiographer.

3. **Photograph**- Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book duly attested by HOO but the photograph is not found attested by the competent authority in r/o following case.

(i)	Mona	Nursing Officer.
(ii)	Rajesh Mahajan	Junior Assistant

4. **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

5. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in respect of those employees who have already completed more than five years of service.

6. **Aadhar No.** – Aadhar number of each government servant may be obtained and made entry at first page of Service Book.

The above shortcomings may be rectified and shown the next audit.

Sushil Kumar
15/07/2020

(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV