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

Sub: Audit report of Deep Chand Bandhu Hospital,Ashok Vihar, Delhi for the audit Period 2020-21 to 2021-2022.

INTRODUCTION

The Internal Audit Report on the accounts of Deep Chand Bandhu Hospital,Ashok Vihar, Delhi for the audit Period 2020-21 to 2021-22 was conducted by field Audit Party No, XIV, comprising of Sh. G.V.R MURALI, Inspecting Audit Officer, Sh. Inder singh, Sr. Asstt . The audit was conducted 01.02.2023 to 17.02.2023(13 working days).

AIMS AND OBJECTIVES

Deep Chand Bandhu Hospital,Ashok Vihar, Delhi is a 200 Bedded Secondary Care Hospital. It aims to provide Out –door & in –door services free of cost on the minimum assured services set by Indian Public Health Standards, Govt.of Delhi. IPD for 200 patients with round the clock Casualty services along with lab services have become operational w.e.f 17.09.2015.

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

S.No.	Post	Name of the officer	Period
1.	HOD	Dr. Vikas Rampal	01-04-2020 to 06-08-2020
2.	HOD	Dr.Suman Kumari	07-08-2020 to 31-03-2022
3.	HOO	Dr.Kulbhushan goyal	01-04-2020 to 01-02-2021
4.	HOO	Dr.N.S. Khurana	02-02-2021 to 31-03-2022
5.	DDO	Smt. H.Radha Devi	01-04-2020 to 31-03-2022
6.	Cashier	Sh.Mukesh Kumar	01-04-2020 to 31-03-2022



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

Financial year	Budget Allocation	Expenditure
2020-2021	639300000	597723125
2021-2022	620400000	603836283

Vacancy Statement

S.no	Name of Post	No.of Posts Sanctioned	Filled		vacant
			Regular	Contract	
1	Group A	173	30	99	44
2	Group B	8	7	0	1
3	Group C	232	165	10	57
	Total	413	202	109	102

Statutory Audit

Statutory audit of Deep Chand Bandhu Hospital, Ashok Vihar, Delhi for the audit Period 2020-21 to 2021-22 was conducted by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of Deep Chand Bandhu Hospital, Ashok Vihar, Delhi for the period 2020-21 to 2021-22, was found satisfactory subject of observation made in Current audit report and in test audit note.

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PART-I : Old Audit Report
(2020-22)

There were 8 old Audit para's outstanding of the office of Deep Chand Bandhu Hospital, Ashok Vihar, Delhi the office replied to 08 old outstanding paras out of which 4 paras has been settled. Remaining paras have been incorporated with current audit report as part - I (Old Audit Report)

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S.NO	Year	Total Para's	Para Settled (Fully + Partly)	Para No. Of Settled Para's	Outstanding Para's
1.	15-17	1	1	1	NIL
2.	18-20	7	3	3	4
Total		8	4	4	4

(B) **Details of Old Recovery**

S.NO	Year	Total old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs.)
1.	15-17	404244	404244	Nil
2.	18-20	111915	55935	55980

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List of Para (Order by Audited Year & Para)

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View Detailed Audit Report

Department :Health & Family Welfare							
Sub department:Deep Chand Bandhu Hospital, Kokiwala Bagh, Ashok Vihar, Phase-IV, Delhi-85(1461/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2017	4		Overpayment of pay and allowances due to irregular grant of MACP to the Pharmacists - Rs. 404244/-	O	404244
2	2018	2020	4		Inadmissible payment of Annual Allowance during suspension period	O	111915
3	2018	2020	5		Non functioning of Equipment/Machines in various departments of DCB Hospital	O	0
4	2018	2020	7		Sub standard medicines issued to the patients	O	0
5	2018	2020	8		Non adjustment of outstanding advances	O	0
6	2018	2020	9		Wasteful expenditure on account of consumable item lying idle in surgical store	O	0
7	2018	2020	10		Irregular payment of Annual Allowance to Doctors	O	0
8	2018	2020	11		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.

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PARA No.4. (Reference Audit Memo No.09 Dated: 25.08.2017)

SUB: Overpayment of pay and allowances due to irregular grant of MACP to the Pharmacists amounting to Rs.4,04,244/-

During the course of audit it has been observed that as per recommendation of Fast Track Committee regarding the Pay Scale of Pharmacists, issued by The Ministry of Finance, Department of Expenditure, Govt. of India, Implementation Cell OM number F.1/1/2008/1C dated 18.11.2009 that the entry grade of Pharmacist should

or 02 years service in the entry grade, all the incumbents should be granted non functional up-gradation to the next higher grade having GP Rs. 4200/- in the PB-2. This has also been clarified by Directorate Of Health Services, GNCT of Delhi vide letter number F.3(22)/2005/DHS/Estt./HQ./Pt.-IV/27487-99 dated 01.06.2011.

The above said matter regarding grant of MACP has also been clarified by Department of Health & Family Welfare, GNCT of Delhi vide their letter No. F.6/30/TRC/H&FW/2010 dated 20.09.2013 that Pharmacists with entry of Rs. 2800/- in PB-I and in receipt of Non-Functional grade in the GP Rs. 4200/- on completion of 2 years of service is eligible for 2nd and 3rd financial up gradation under MACPs in the GPs 4600/- and Rs. 4800/- only." *dropped*

The Deep Chand Bandhu Hospital has granted Non-Functional up gradation Grade Pay of Rs.4200/- to the Pharmacists after completion of 02 years of service in the Grade Pay of Rs.2800/-. They have also granted 1st MACP in Grade Pay of Rs.4600/- after completion of 10 years of regular service from the date of joining in the service instead of 2nd MACP in the Grade Pay of Rs.4600/- after completion of 10 years in GP Rs.4200/- which is not in order as per instructions issued vide letter Dated 20-09-2013. As per instructions issued under MACP Scheme, it is clear that

the financial upgradation under MACP scheme will be granted to Pharmacists under MACP cases till date instead of clear cut instructions issued by the Department of Health & Family Welfare, GNCT of Delhi vide their letter No. F.6/30/TRC/H&FW/2010 dated 20.09.2013.

MACP cases till date instead of clear cut instructions issued by the Department of Health & Family Welfare, GNCT of Delhi vide their letter No. F.6/30/TRC/H&FW/2010 dated 20.09.2013.

Pay of the some Pharmacists has been reviewed as under, who have been granted regular MACPs

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Sh. Rajesh Kumar, Pharmacist (DOA-24.03.2000)

DATE	Pay Drawn	Pay due	Recovery upto 31.07.2017
01.07.2009	11540+4200	11540+4200	RS. 2,01,888/-
24.03.2010	11540+4600	11540+4200	
01.07.2010	12510+4600	12020+4200	
01.07.2012	13560+4600	13020+4200	
01.07.2013	14110+4600	13540+4200	
01.07.2014	14680+4600	14080+4200	
01.07.2015	15260+4600	14630+4200	
01.01.2016	52,000/-	49,000/-	
01.07.2016	53,600/-	50,500/-	
01.07.2017	55,200/-	52,000/-	

(ii) Sh. Anil Kumar, Pharmacist (DOA-02.03.2000)

DATE	Pay Drawn (in Rs.)	Pay due (in Rs.)	Recovery upto 31.07.2017
01.07.2009	11540+4200	11540+4200	RS. 2,02,530/-
02.03.2010	11540+4600	11540+4200	
01.07.2012	13560+4600	13020+4200	
01.07.2013	14110+4600	13540+4200	
01.07.2014	14680+4600	14080+4200	
01.07.2015	15260+4600	14630+4200	

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01.01.2016	52,000/-	49,000/-	
01.07.2016	53,600/-	50,500/-	
01.07.2017	55,200/-	52,000/-	

Necessary steps should be taken to recover Rs.4,04,244/- paid due to irregular granting of MACP after due verification of records under intimation to Audit. The other similar cases should also be reviewed under intimation to Audit.

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PARA No.5. (Reference Audit Memo No.10 Dated. 28.08.2017)

SUB: Non-adjustment of Outstanding A.C. Bills amounting to Rs. 42,280/-

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

As per record provided to audit, the Abstract Contingent Bill amounting to RS. 42,280/- are pending as on 31-03-2017. The details of outstanding/unadjusted advances are given below:

S.No.	Bill No. & Date	Year	Purpose Of Advance	Amount (in Rs.)
1	02/25.04.2012	2012-13	Obtaining digital signature	1,110/-
2.	411/03.01.2014	2013-14	Obtaining digital signature	1,665/-
3.	157/24.07.2014	2014-15	Obtaining digital signature	10,000/-
4.	152/20.06.2015	2015-16	Obtaining LTD batches for hospital use	2,250/-
5.	230/04.08.2015	2015-16	Obtaining digital signature	15,000/-
6.	427/07.11.2015	2015-16	Payment on account of fee for entry level	2,280/-
[REDACTED SECTION]				
8.	250/26.07.2016	2016-17	Upgradation of digital signature	6,700/-
	281/11.08.2016	2016-17	Advance for LTD batches from Onco Tech Laboratories	275/-
TOTAL				42,280/-

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PARA-04 Inadmissible payment of Annual allowance during suspension period – Recovery of Rs. 111915/- (Audit Memo No. 19 Dated: 04.03.2021)

As per FR 53 1(ii) "A government servant under suspension or deemed to have been placed under suspension by an order of the appointing authority shall be entitled to the following payments, namely:-

"(a) a subsistence allowance at an amount equal to the leave salary which the government servant would have drawn if he had been on leave on half average pay or on half pay and in addition, dearness allowance, if admissible on the basis of such leave salary."

During the scrutiny of record provided by the hospital regarding suspension of two medical officers, it has been observed that the Dr. Rashmi Bansal & Dr. Rajender Singh, Medical Officers were suspended from their services w.e.f. 17.09.2017 & 18.09.2017.

Further scrutiny of Pay Bill register for the period 2018-19 to 2019-20, it has been observed that the hospital has paid annual allowance during the suspension period in addition to the subsistence allowance as per detail given below:-

Sr. No.	Name of the Medical officer	Date of suspension	Period of payment of annual allowance	Recovery to be made
1.	Dr. Rashmi Bansal	17.09.2017	17.09.2017 to 30.09.2017	630
			01.10.2017 to Feb 2021	1350x 41= 55350
2.	Dr. Rajender Singh	18.09.2017	18.09.2017 to 30.09.2017	585
			01.10.2017 to Feb 2021	1350x 41= 55350
Total recovery to be made				111915

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Hospital authority may recover Rs. 1,11,915/- from the above officers on account of inadmissible payment of annual allowance alongwith the salary during the suspension period after due verification of facts and figures under intimation to Audit.

PARA-05 Non-functioning of Equipment / machines in various departments of Deep Chand Bandhu Hospital. (Audit Memo No. 09 Dated: 02.03.2021)

Test check of records of log books of equipments installed in various departments of Deep Chand Bandhu Hospital, it has been observed that below mentioned equipments/ machines were found non-functional.

Sr. No.	Equipment/ Item	Department	Period of non-functional	Book value of equipment
1.	Syringe Infusion Pump	IPD Nursery 3 rd Floor	29.08.2018 to 17.02.2021	26000 ✓
2.	Neonatal Ventilator	-do-	10.02.2020 to 20.02.2021	1223586 ✓

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3.	Pulse Oxymeter	IPD 3 rd Floor	25.07.2017 to 30.01.2019	55000
4.	NIBP	-do-	17.10.2016 to 12.02.2021	47000
5.	BPL Vital sign monitor	-do-	23.09.2017 to 30.01.2019	Not Mentioned

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

PARA-06 Avoidable payment of Rs. 39635/- due to Late Payment Surcharge.
(Audit Memo No. 12 Dated: 02.03.2021)

During scrutiny of electricity payment file of Deep Chand Bandhu Hospital for the period 2018-19, it has been observed that the hospital has not paid electricity bill within due date and has paid late payment surcharge (LPSC) as per the details given below:-

Sr. No.	Bill period	Late Payment Surcharge
1.	14.10.2018 to 13.11.2018	34151
2.	15.12.2018 to 14.01.2019	5484
	Total	39635

Hospital authority may get the above payment of LPSC regularized from the Head of Department concerned after due verification of facts and figures under intimation to Audit.

PARA-07 Sub-standard medicine issued to the patients. (Audit Memo No. 15
Dated: 03.03.2021)

Test check of the records revealed that 244000 tablet of Diclofenac Sodium 75 mg Batch No. T-7457 were received from M/s Zest Pharma in DCBH on 15.01.2018. On scrutiny of the records revealed that the sample of the same tablet was declared not of standard quality vide letter no. 1(13)/5/DHS/CPA/2013/May/Pt. file/2015/1/39222 dated 15.01.2019. Further, it was also revealed that 127000 no. of tablets of Diclofenac Sodium 75mg were already distributed to the patients.

From the above, it was noticed that the sub-standard medicines were distributed to the patients which was against the provision of Section 18(a) of the Drugs and cosmetics Act, 1940.

Hospital authority may take necessary steps that medicines should not be issued to patients before obtaining test report of medicines/injections to avoid issue of substandard medicine/injection to any patients.

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PARA-08

Non adjustment of outstanding advances (Audit Memo No. 15 Dated: 03.03.2021, Audit Memo No. 16 Dated: 04.03.2021 & Audit Memo No. 17 Dated: 04.03.2021)

During scrutiny of Outstanding Advance Register, it has been observed that following advances were lying unadjusted till date:

A. Non adjustment of AC advances worth Rs. 54555/-.

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

Test check of Contingent Advance register of Deep Chand Bandhu Hospital revealed that AC advances drawn upto 2019-20 has not so far been adjusted by the Hospital as per the details given below:

Sl. No.	Year	Bill No. & Date	Amount of outstanding advance (Rs.)	Purpose
1	2012-13	ACB-02, 25.04.2012	1110	In favour of N.K. Delhi for obtaining digital signature
2	2013-14	CB-411, 03.01.2014	1665	For obtaining digital signature
3	2014-15	157 24.07.2014	10000	In favour of "Your Digisign" for obtaining 5 digital signature
4	2015-16	152, 20.06.2015	2250	In favour of Ultratech laboratories for obtaining LTD Batches for hospital use
5		230, 04.08.2015	15000	In favour of "E-mudra DSC" for obtaining digital signature
6		427, 07.11.2015	2280	Fee of entry level NABH accreditation
7		490, 05.12.2015	275	For obtaining LTD Batches for hospital use
8	2016-17	200, 05.07.2016	3000	In favour of Ultratech laboratories for TLD monitoring system
9		250, 26.07.2016	6700	In favour of "E-mudra DSC" for upgradation of digital signature
10		281, 17.08.2016	275	In favour of Ultratech laboratories for TLD Batches
11	2017-18	ACB-59, 04.05.2017	3000	in favour of Ultratech laboratories for TLD Batches
12	2019-20	415, 05.10.2019	9000	In favour of "Your Design Pvt. Ltd." for purchase of digital signature
Total			54555	

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Hospital authority may take up the matter on priority basis to settle the above unadjusted advances after due verification of facts and figures under intimation to Audit.

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B. Non-Adjustment of Medical Advances amounting to Rs. 500000/-.

As per medical advance outstanding register, it is revealed that an amount of Rs. 500000/- was sanctioned as medical advance to Sh. N.K. Verma, Pharmacist for treatment for his mother vide bill no. 806 dated 19.03.2020. The said advance is lying unadjusted till date.

As per medical attendance rules, the above advance was to be adjusted within one month from the date of discharge of the patient from the hospital, but remained unadjusted till date.

Hospital authority may take up the matter on priority basis to settle the above unadjusted advances or the same be recovered from the above officials after due verification of facts and figures under intimation to Audit.

C. Non-adjustment of LTC Advance amounting to Rs.50000/-

As per Govt. of India decision L.T.C. Rule – 14, L.T.C. advance should be adjusted within a period of one month from the date of drawal, if the advance is not fully adjusted in the claim submitted within stipulated time, the unutilized advance will be recovered.

During the scrutiny of L.T.C./H.T.C. advance register of the Hospital, it has been revealed that the Hospital has given an amount of Rs. 50000/- as LTC/HTC advance to Dr. Neeta, vide bill no. 116 dated 01.06.2016 , however the same has not been adjusted till date.

A letter dated 24.02.2021 was issued to Pay & Accounts Officer, PAO-11 through DDO, for upto date details of outstanding Advances in respect of Deep Chand Bandhu Hospital. As per verbal information received from the Hospital, the PAO is unable to give the details of outstanding advances. Reasons for not providing of details of outstanding advances were not provided to Audit.

Hospital authority may take up the matter on priority basis to settle the above unadjusted advances or the same be recovered from the above officials after due verification of facts and figures under intimation to Audit.

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PARA-09 Wasteful expenditure on account of consumable item lying idle in Surgical store. (Audit Memo No. 21 Dated: 05.03.2021)

During the test check of the consumable stock register of surgical store, it has been observed that Hospital purchased equipments / machinery during 2018-19 to 2019-20, details of some of the equipments / instruments is as under:

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Particulars of equipment & quantity	Page No. of Stock Register	Department for whom equipment purchased	Date since when lying unutilized	Quantity lying
Ambubag (Pd) - 20	297	Peads. Deptt	13.12.2018	20
Vicoryl 1-0 RC	21	Not mentioned	25.09.2018	6
Propene 1-0 (RB) (Monoflement)	37	Not mentioned	31.10.2018	15
Vicoryl 1-0 TC	64	Not mentioned	28.09.2018	11
Nylon Polyamide 5-0	77	Not mentioned	10.08.2018	6
Shah Garments	316	ENT	06.10.2018	10

It has been noticed from the stock register that the above equipments are still lying idle in the equipment store even after a lapse of approx. 12 to 18 months of receipt. Hospital authority may take appropriate action to get the above equipment / machines installed in the interest of public, so that the patients be catered timely.

3 PARA-10 Irregular payment of Annual Allowance to Doctors – Rs. 1444012/-.

(Audit Memo No. 07 Dated: 01.03.2021)

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

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

However, on scrutiny of records of personal file of the medical officers of Deep Chand Bandhu Hospital, it has been observed that hospital has paid Annual Allowance as a part of their pay & allowances without obtaining intended purpose from the doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the recipients of this allowance. Details of Medical officers to whom Annual Allowance paid during 2018-19 to 2019-20 is as under:

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Name of Medical Officer	Designation	PBR No.	Page	Period	Annual Allowance paid
Bill Code - 01, 02					
Suman Kumari	MS	01	✓	01.03.2018 to 31.10.2018	2250x8=18000
Vijay Kumar	DMS/MO	02		01.03.2018 to 29.02.2020	2250x24=54000
Vikas Ramphal	SMO	03		01.03.2018 to 29.02.2020	1350x24=32400
Rajesh Hans	Splt. Eye	04		01.03.2018 to 29.02.2020	2250x24=54000
Kulbhushan Goyal	Additional MS	05		01.01.2019 to 29.02.2020	1306x1=1306 1350x13=17550
Dhirendra Kumar Paul	CAS	11	✓	01.03.2018 to 29.02.2020	1350x24=32400
Salam Zeilang	Splt. gyane	12	✓	01.03.2018 to 29.02.2020	2250x24=54000
Supriya Gupta	Splt. gyane	13	✓	01.03.2018 to 29.02.2020	2250x24=54000
Amit Parkash	MO	14	✓	01.03.2018 to 29.02.2020	2250x24=54000
Aminesh	MO	15	✓	01.03.2018 to 29.02.2020	2250x24=54000
Archana	MO	16	✓	01.03.2018 to 29.02.2020	2250x24=54000
Bharat Bhusan	MO	17	✓	01.03.2018 to 29.02.2020	2250x24=54000
N.S. Khurana	MO	19	✓	01.03.2018 to 30.09.2019	2250x19=42750
Pawan Kumarr	MO	20		01.03.2018 to 30.06.2018	2250x4=9000
Purushotham Kumar Roy	MO	21		01.03.2018 to 30.06.2018	2250x4=9000
Rachna Gupta	MO	22		01.03.2018 to 31.10.2019	2250x8=18000
Sandeep kumar Dahiya	MO	23	✓	01.03.2018 to 29.02.2020	2250x24=54000
Thongkholal Changsan	MO	24	✓	01.03.2018 to 29.02.2020	1350x24=32400
Vipin Sharma	MO	25	✓	01.03.2018 to 29.02.2020	1350x24=32400
Madhu Sinha	Patho. Splt. Gr- II	27		01.03.2018 to 29.02.2020	2250x24=54000
Dharmesh Soni	Splt Anesthistist	28	✓	01.03.2018 to 29.02.2020	2250x24=54000
Vikram Kumar	Splt Anesthistist	29		01.03.2018 to 29.02.2020	2250x24=54000
Avinash Kumar	Splt Medicine	30		01.03.2018 to 29.02.2020	2250x24=54000
Renu T. Bali	Splt Medicine	31		01.03.2018 to 29.02.2020	2250x24=54000
Archana Singh	Splt Pedia	32		01.03.2018 to 29.02.2020	2250x24=54000
Sarjay Kumar Shina	Splt Surgical	33		01.03.2018 to 29.02.2020	2250x24=54000
Sameer Menta	Splt Ortho.	34	✓	01.03.2018 to 29.02.2020	2250x24=54000
Rajendra Singh	MO	35	✓	01.03.2018 to 29.02.2020	1350x24=32400
Rashmi Bansal	MO	36		01.03.2018 to 29.02.2020	1350x24=32400
Nani Dumi	Splt ENT	37		01.03.2018 to 29.02.2020	1500x24=36000
Sudhir Patel	MO	38	✓	01.04.2018 to 29.02.2020	180x1=180 900x22=19800
Chhindo Dev	Spl. OEG	39	✓	01.07.2018 to 29.02.2020	2250x8=18000
Pankaj Kumar	MO	40	✓	01.07.2018 to 29.02.2020	44x1=44 1350x19=25650
Rekha Luthra	Splt Pedia	41		01.02.2019 to 29.02.2020	2250x13=29250

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Rajiv Kumar Gupta	MO	42	01.12.2018 to 29.02.2020	1161x1=1161 2250x14=31500
Jyotsana Saini	MO	07	01.03.2018 to 29.02.2020	1350x24=32400
Rachna Gupta	MO	48 (2019-20)	01.06.2019 to 30.11.2019	2250x6=13500
Ajay Kumar	MO	49 (2019-20)	01.07.2019 to 29.02.2020	871x1=871 900x7=6300
Arvind Mohan	DMS	10	01.02.2020 to 29.02.2020	1350x1=1350
TOTAL				1444012

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-11 Non-production of records. (Audit Memo No. 22 Dated: 05.03.2021)

Following records have not been produced for scrutiny of Audit:

2015-17

1. Tender sale Register & Tender Opening Register.
2. ~~Children Education Allowance / Periodical Register.~~
3. Property Register.
4. ~~Rent / Electricity / Water Register.~~
5. ~~GAR-vi Register.~~

2017-18

1. Property Register / List of Idle store.
2. ~~Attendance Register / Bio Metric record for attendance.~~
3. ~~Stock Register except Surgical Store, General Store and Medicine Store.~~
4. ~~Electricity / Water and Telephone Register.~~
5. ~~Service Stamp Register.~~

2018-19 to 2019-20

1. List of unserviceable items lying in the hospital.
2. ~~Files of condemnation/auction of items.~~
3. ~~Details of purchase of computers and their repair and maintenance files.~~
4. ~~Library Records.~~

The above record may be shown to the next audit.

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

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**PART-III
TEST AUDIT NOTE**

TAN-01 Shelf Life of Medicine. (Audit Memo No. 03 Dated: 24.02.2021)

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	Challan No.	D.O.M	D.O.E	Date of Shelf Life	Date of Receipt in the Hospital
1	Betahistine	1155, 19.09.2018	March 2018	Feb. 2020	Aug. 2018	Sept. 2018
2	Tetanus Toxoid	971, 14.06.2018	Dec. 2017	Nov. 2020	Aug 2018	Sept. 2018
3	Amoxyccillin Clavulanic acid	4818D, 14.06.2018	Feb. 2018	Jan. 2020	July 2018	Aug. 2018
4	Escitalopram	4818A, 14.06.2018	Feb. 2018	Jan. 2020	July 2018	Aug. 2018
5	Isoxsuprine	4818A, 14.06.2018	Feb. 2018	Jan. 2020	July 2018	Aug. 2018
6	Schirmer Strips	007, 23.08.2018	April 2017	March 2020	Dec. 2017	Aug. 2018
7	Moisol PFS	007, 23.08.2018	Nov 2017	Oct 2019	April 2018	Aug. 2018
8	Paracaine eye drops	007, 23.08.2018	March 2018	Feb 2019	May 2018	Aug. 2018
9	Nitrofurantion 100 mg	1139, 19.05.2018	Nov 2017	Oct. 2019	April 2018	May 2018

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

TAN-02 Short comings in the maintenance of Stock register.(Audit Memo No. 08 Dated: 01.03.2021)

Stock register maintained by Stationery Store of Deep Chand Bandhu Hospital were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit are given below:

1. Non-attestation of the entries: As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the Incharge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the

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absence of the signatures of recipients the exact quantity received by the department could not be verified.

- 2. Non-recording of cost, exact specifications and serial number of stationery items
It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing / lost.
- 3. Non-conducting of Annual Physical Verification:
As per Rule 213 of GFR, 2017 verification of non-consumable and consumable items / goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has however been noticed that physical verification of the stock of M-II has not been conducted during the year 2018-19 which is against the provisions of G.F.R., 2017.
- 4. Blockage / overstocking of consumable items in different Stores of the hospital: The consumable items involving the considerable amounts have been overstocked. A few examples from the stock register are given as under

Surgical Store:-

Name of item (Page No. of Stock register)	Quantity available in stock register as on March 2019	Addition during the Financial Year 2019-20	Consumed till 31.03.2020	Balance March, 2020
BB Silk Size- I(07)	06	24	05	25
Syring 20 ml(220)	0	24000	4100	19900
Apron (Plastic)(251)	0	600	-	600
Suction Calhet. WO- 16(356)	0	2000	120	1880
Nasal Oxygen Cannla (P)(349)	0	1000	200	800

Equipment Store (ICU):-

Name of item (Page No. of Stock register)	Quantity available in stock register as on April 2017	Addition during the Financial Year 2019-20	Consumed till 31.03.2020	Balance March, 2020
ETCO ₂	80	0	12	68
Disposable Adult Tubing	200	0	110	90
Disposable Paediatric Tubing	100	0	05	95
Expiratory Valve	80	08	08	80

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Reusable Silicon Adult Tubing	08	0	0	08
Reusable Silicon Peads Tubing	04	0	0	04
Autoclavable Expiratory Valve	08	0	0	08
O ₂ Saturation Probe Infant	08	0	0	08
Reusable Nibs Cuff Infant	08	0	0	08
Reusable Nibs Cuff Large Adult	08	0	01	07
Skin & Rectal Temperature Probe	08	0	0	08
Nebulizer T- KIT	05	100	47	58
SPO ₂ Probe Adult	10	0	01	09

As the book value of the above items has not been mentioned in the stock register, the exact amount blocked by over stocking of these items could not be ascertained. The M.O. (I/C) should ensure that the consumable items are indented only on the basis of average consumption of last year.

Reasons for above lapses / short comings may be elucidated to audit. Keeping in view of 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.

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. 10 Dated: 02.03.2021)

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

Sr. No.	Name of the Medicine	Period of NIL Stock	Page Number of the stock register
1.	Inj. Alburnorm 5%	26.08.2018 to 31.03.2020	03 (2019-20)
2.	Inj. Acyclovir IV Infur.	07.07.2018 to 31.03.2019	04 (2018-19)
3.	Anti Snake Venum	30.09.2018 to 31.03.2019	15 (2018-19)
4.	Inj. Cefotaxine 1 gm	09.03.2019 to 31.03.2020	95(2019-20)
5.	N/2 (DNS)	15.02.2019 to 16.06.2019	119 (2019-20)
6.	N/4 (DNS)	15.01.2019 to 30.01.2020	121(2019-20)
7.	Inj. Glycopyrolate	09.03.2019 to 14.06.2019	177 (2019-20)
8.	Inj. Hyaluronidase 1500 Ju	15.11.2018 to 21.05.2019	197(2019-20)
9.	Hydroxy pophy methy	02.04.2018 to 31.03.2020	201(2019-20)
10.	Hydrogen peroxide	29.05.2018 to 25.11.2019	203(2019-20)
11.	Human Normal / IV.IG.	07.07.2018 to 02.07.2019	215 (2019-20)
12.	Ketamine HCL 10mg	05.09.2018 to 21.06.2019	217 (2019-20)
13.	Micropore 1/2	18.02.2019 to 31.03.2020	243 (2019-20)

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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. 13 Dated: 03.12.2019)

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

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

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

(2) Re-attestation of Bio-data:

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

(3) Home Town

As per SR 199, GIO (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	Sh. Harvinder Singh	Statistical Officer	30.11.2021
2.	Sh. Mukesh Kumar	Sr. Asstt.	30.06.2024
3.	Sh. Lalit Kumar Gandhi	Pharmacist	30.11.2022
4.	Ms. Rajni Arora	Sr. Nursing Officer	31.01.2024

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

TAN-05 Improper maintenance of Stock Register in casualty. (Audit Memo No. 18 Dated: 04.03.2021)

During the test check of stock registers maintained by the Casualty of Deep Chand Bandhu 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:-

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.

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

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Sr.	Memo No.	Subject	Status of Memo
01	01	RECORD MEMO	RECORD MEMO
02	02	RECORD MEMO	RECORD MEMO
03	03	Huge Saving under Budget in the F.Ys 2020-21 & 2021-22	RECORD MEMO
04	04	Irregular maintenance of bill Register	TAN NO 01
05	05	Improper maintenance of Pay Bill Registers	TAN NO 02
06	06	Improper Maintenance of Service Books	TAN NO 03
07	07	Over payment of Transport Allowances, Nursing and Dress Allowances – Recovery of Rs.26424/-.	PARA NO 01
08	08	Wastage of huge Quantity of Life saving drugs i.e Remdesivir injection and H.C.Q tablets. Without use & loss of money worth Rs.70,00,000/-(Approx)	PARA NO 02
09	09	Delay in supply of essential material / equipments	Settled
10	10	Shelf of Medicine	PARA NO 03
11	11	Discrepancies in the Vouchers/ Bills during the audit Period of F.Y 2020-21 & 2021-22.	Settled
12	12	Shortage of Specialists and Para Medical Staff	TAN NO 04
13	13	Short comings in surgical, Medical stock Registers.	PARA NO 04
14	14	Non- Functioning of life saving Machines/Equipments	PARA NO 05
15	15	Loss of Govt. Money due to non-claiming of rebate of Rs.11,59,923 /- In Service charges (property tax) from North MCD.	PARA NO 06
16	16	Non-payment of Bonus for FY: 2021-22 to outsourced staff amounting to Rs.1,15,000/-(Approx)	Settled
			PARA NO 07

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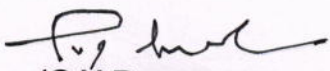
PART II
Current Audit Report (2020-21 & 2021-22)

During the course of current audit, 16 audit observation memo's (Including 2 record memo) highlighting various irregularities/ recovery to the tune of Rs.1,41,424/- were issued. Out of 16 observation Memos, 03 Memos were fully settled on the spot on the basis of recovery made/reply submitted by the hospital. Remaining 11 audit memos have been converted into 07 Para & 04 TANs which are incorporated in current audit report.

Details of Current Recovery

Memo No.	Total Recoveries	Amount Recovered	Balance	Para No.
02	26,424	-----	26,424	02
07	1,15,000	-----	1,15,000	07
TOTAL	1,41,424	-----	1,41,424	-----

The internal audit report has been prepared on the basis of information furnished and made available by the Deep Chand Bandhu Hospital, Ashok Vihar, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.


(G.V.R.MURALI)
INSPECTING AUDIT OFFICER

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PART-II

Current Audit Report (2020-21 & 2021-22)

PARA NO.1 Subject :- Improper Maintenance of Service Books
(Audit Memo No. 6 Dated 06.02.2023)

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During the test check of Service Books of O/o Medical Superintendent Deep Chand Bandhu Hospital, Kokiwala Bagh, Ashok Vihar, Delhi-110052 for the Audit Period 2020-21 & 2021-22, the following irregularities have been observed in service books:-

1. Nomination forms are not attached in the service book of the following officer/officials:-
 1. Sh. Mathew Sebastian, Staff Nurse
 2. Smt. Sunita Dahiya, Nursing Sister
 3. Smt. Shivani Tanwar, Nursing Sister
 4. Sh. Anand Priyadarshi, Junior Radiographer
 5. Sh. Ashutosh Verma, Occupational Therapist
 6. Sh. Lokesh Kumar Meena, Audiometry Asstt.
 7. Sh. Om Prakash, Tech. Asst (OT/CSSSD)
 8. Sh. Devesh vats, Stenographer

2. Entry of Adhaar card Number has not been made in the service books of following employees as circulated by the Pr. Secy. (Fin.), Fin. Deptt.. Govt. of NCT of Delhi vide letter No F3(03)/2015/T-1/Pr.A.0/2017-26 dt. 10.09.2015.
 1. Sh. Mathew Sebastian, Staff Nurse
 2. Sh. Dheeraj Kumar Meena, Staff Nurse
 3. Smt. Nargis Jahan Usmani, Nursing Sister
 4. Smt. Sunita Dahiya, Nursing Sister
 5. Sh. Shashi Ranjan, UDC
 6. Sh. Mukesh kumar, ASO
 7. Sh. Anand Priyadarshi, Junior Radiographer
 8. Sh. Ashutosh Verma, Occupational Therapist
 9. Sh. Lokesh Kumar Meena, Audiometry Asstt.
 10. Sh. Om Prakash, Tech. Asst (OT/CSSSD)
 11. Sh. Devesh vats, Stenographer

3. Other Discrepancies in maintenance of service book of following employees.
 1. Sh. Mathew Sebastian, Staff Nurse:- (Incorrect nomination's)
 2. Smt. Sunita Dahiya, Nursing Sister:- (Nominations is has not been attested by HOO/DDO)
 3. Sh. Kunal Kankarbar, Pharmacist :- **A).** Medical & Police verification entries not found in service book.
B). His nomination forms not attested by HOD/HOO.
 4. Sh. Anand Priyadarshi, Junior Radiographer:- (Police Verification entry not found in service book)
 5. Sh. Lokesh Kumar Meena, Audiometry Asstt.:- **A).** Medical police verification entry's not found in service book.
B). First Page details not attested by HOD/HOO.
 6. Sh. Om Prakash, Tech. Asst (OT/CSSSD):- **A).** First Page details not attached by HOD/HOO.
B). Photograph not found pasted in service book.
C). Increment certificate entry not attested by HOD/HOO.

It is advised that the detail of Adhaar Number of an employee in Service book should invariably be made so as to enable this office/ Pay and Accounts Office to mention the details of Adhaar No, in record.

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Latest Photograph of employees not pasted in most of the service books. The same shall be obtained & pasted in service books

Number of cuttings and over writings in service books and the page are to be attested by HOO/DDO.

It is further advised that the record of service books of all the officials will be maintained strictly in accordance with Rule SR-196 to Sr-203 as well as all other related guidelines/directions issued by the Govt. from time to time may also be strictly observed.

Reasons for non-maintenance of proper record in respect of service books may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to other similar cases service books may also be reviewed at your own level under intimation to audit.



PARA NO.2

**Sub: Over payment of Transport Allowances, Nursing and Dress Allowances
- Recovery of Rs.26424/-.**
(Audit Memo No.07 Date:06-02-2023)

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. In review of salary Bills & PBR as well as leave record it was noticed that the following staff was paid transport allowance, nursing and dress allowances during the period Nursing officer remained absent from duties as per detail given below:

S N O	Name & Designation of the official/ officer	Period of leave for which TA given	Dress Allowance	Nursing Allowance	Transport Allowance Paid	Amount to be recovered (in Rupees)
1	Lalita Devi (Nusing officer)	10.12.2019 - 05.03.2020 (Not admissible for the period 1/20, 2/20)	Rs.3600 (Rs.1800X2 month)	Rs.14400 (Rs.7200X 2month)	Rs.8424 (Rs.4212 X2month)	26424
						26424

The HOO may explain reason for overpayment of above mentioned allowances during the period Jan,2020 & Feb,2020 and same may be recovered under intimation to audit.

Similar type of other cases may also be got reviewed at HOO level.

Reasons of the above may be elucidated to audit.

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PARA NO.3

10

Sub: Delay in supply of essential material / equipments
(Audit Memo No.9 Date:09.02.23)

The hospital has intimated that ventilators were supplied during corona period by PM Care to this hospital through DHS. As per the records the purchase orders issued to Andhra Pradesh Med Tech Zone Limited and Jyoti CNC Automation limited.

During the course of audit it is observed that essential equipment ordered for supply on emergency basis of requirement is to be delivered by june 20 where as the same was delivered after long period not only created problem for deliver of services but also essential services could not provided to patients in time. In the terms and condition of purchase order, no penalty clause was mentioned.

Some of the instances are given below:-

S.no	Name Of the Firm	Description Of Items	Order No.& Date	Delievery No. & Date	Amount
1	Andhra Pradesh Med Tech Zone Limited	SWASIT Plus - Ventilators	PO/AMTZ/COVID-19/VNT/022 dated:26.04.2021	ZYNA/DC/21-22/0179 dated:07.12.2021 Received on 13.12.21	Rs.85,68,000/-
2.	Jyoti CNC Automation Limited	Ventilators Model: DHAMAN III	HLL/SD/CHO/2020-21/PO/COVID 127 VNT dated:17.04.2020	21.11.2021 Received on 25.11.21	Rs.16,93,440/-

- Had the above mentioned essential equipment delivered in time many number of patients could have been saved.
- The MS/HOO may explain the reasons for not taking any action / or reported to higher Authorities for inordinate supply of essential equipments as per terms & conditions.
- Any proposal sent to impose penalty on delay of supplies?
- All such cases may be reviewed under intimation to Audit.

The H.O.O may pursue the matter with the concerened authorities to initiate action for delay of supply, under intimation to Audit.



PARA NO. 4

Sub: Shortage of Specialists and Para Medical Staff

(Audit Memo No.12 Date: 13.02.23)

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Deep Chand Bandhu Hospital is having strength of 200 beds & running with full capacity in North Delhi. Besides General OPD, hospital is providing specialized facilities in most of disciplines. Recognizing the need for additional facilities to match the increasing demand, the hospital is undergoing phased expansion. But there are certain posts of specialist, Doctors, Nursing & para medical staff is lying vacant in the Hospital. The status of vacant posts as on 31.03.2022 is enclosed here with.

In the absence of specialists, Nursing & paramedical staff, it is obvious that the high expectation of the patient cannot be achieved and also affects the medical services. Therefore, in the best interest of the patients care and to cope the increasing work-load, Audit is in the opinion that hospital authority should actively take up the matter with higher authorities & all the efforts should be made to fill up the vacant posts of specialists, nursing & para medical staff at the earliest.

The H.O.O may pursue the matter and intimate to Audit.

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Deep Chand Hospital

Vacancy position as on 31-03-2022

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Group	No of post sanctioned	Filled		Vacant	
		Regular	Contract		
Group A	173	30	99	44	
Group B	8	7	0	1	
Group C	232	165	10	57	
Total	413	202	109	102	

PARA NO. 5

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Sub: Short comings in surgical, Medical stock Registers.

(Audit Memo No.13 Date: 14.02.23)

A. During the test check of Audit following short comings/serious lapses are observed:-

1. Surgical items/medicines are not mentioned in Alphabetical order in index page.
2. Signature of the official issuing the article found in registers, where as signature of receiving official not found in most of registers, as such could not authenticate that the items are actually issued.
3. Stock registers shows issue of items to various sections/ wards, but record actual consumption of the same at lower level is not known in the absence of records.

B. Piling up of huge stocks.

During the test check of Audit, it is observed that huge stock of following items lying unused as per stock register:-

A) Rapid Test kit of Corona	- 28000 Kits	(lying with store 9800 and in wards 18200)
B) V.T.M	- 20200	(lying with Store 8400 and in wards 11800)
C) Red Vial	- 25700	(lying with store 3200 and in wards 22500)
D) EDTA Vial	- 47000	(lying with store 11800 and in wards 35200)
E) Surgical Caps	- 87000	(lying with stores 35300 and in wards 51700)
F) Glass Slide	- 100000	(lying in wards 1,00,000)
G) Suction Catheter	- 7765	(lying in store 5115 and in wards 2650)
H) Face shield	- 7750	(lying in store 4550 and in wards 3200)

In spite of huge stocks in Hospital, more stock is received from DHS and additional purchases were also carried out.

As per Govt. norms, the stock shall be maintained as per requirement and need based requisition

The H.O.O may explain the reasons for receiving/purchasing the above medicines/items in excess, and also actual requirement may be assessed before instating purchases.

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**Sub: Non- Functioning of life saving Machines/Equipments
(Audit Memo No.14 Dated: 14.02.23)**

During the test check of records of the equipments installed in pediatrics deptt of Deep Chand Bandhu Hospital, the enclosed equipments are found non-functional.

S. no	Name of the Equipments	Deptt.	Period of not Functioning	Book value	Remarks
1	Neonatal Ventilators, 3 Nos.	Pediatrics deptt. 3 rd floor	Since June 2020	Rs.36,70,758/-	3 Neonatal-Ventilators Model No: MV 2000, Make:MKEICS Co. LTD., South Korea received through CPA Supply order No.F.DGHS-11027/35/2016/CPA-DIGRE(DGHS)/36601 dated:24.05.2017 with 5 year warranty (05-07-2019 to 04-07-2024)

The Hospital authorities have intimated that all the 3 Neonatal – Ventilators supplied through CPA, DHS (having warranty of 5 years from 5-7-19 to 4-7-24) are break down and non-functional. The hospital has intimated that they have sent mail dated 14-7-22 and letters to CPA, DHS several times, but no action was taken to get repaired the same. The CPA has intimated that the Security deposit of the Company was forfeited and further action as per terms and condition of contract will be taken.

Non- functioning of equipments in the hospital means the patients/ children were deprived from basic amenities. Hospital authority may get the above equipment functional at the earliest in the interest of patients under intimation to Audit.

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PARA NO.7

Sub: Non-payment of Bonus for FY: 2021-22 to outsourced staff amounting to Rs.1,15,000/- (Approx).

(Audit Memo No.16 Date: 16.02.23)

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During the test check of Audit it is observed that the bonus for the Financial Year 2021-22 was not paid to the outsourced staff .

As per Labour Deptt. circular No.F.No.15(46)/Lab/2020/5321-5325,dated:15.09.22 the bonus shall be payable to all outsourced employees @ 8.33% of the basic and dearness allowance to the employees/workers. As per section 19 of the Act, the bonus is payable with 8 month of the close of accounting year, however, it is customary to pay bonus before Deepawali. (copy enclosed)

The records shows that the outsourced staff i.e Date Entry Operators were engaged through Gem By the contractor M/s M.k Enterprises. While scrutiny it is observed that, the vendor has engaged more than 20 employees on their rolls, as per ESI payment Statement records. As such it is liability on the part of agency to release bonus.

The HOO may explain the reason for non-payment of bonus by M/s M.K Enterprises and initiate action to get release the bonus amount at the earliest as per labour laws and intimate to Audit.

(Signature)
(GUR MURALI)
IAO
Audit Party No. XIV

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PART-III

TEST AUDIT NOTE

TAN NO-1**Sub : Huge Saving under Budget in the F.Ys 2020-21 & 2021-22**
(Audit Memo No.3 : Date:-02-02-2023)4/10
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As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately and those are foreseen without waiting till the end of the financial year. No saving should be held in reserve for possible future excesses.

The information provided by Medical Superintendent Deep Chand Bandhu Hospital, Kokiwala Bagh, Ashok Vihar, Delhi-110052, during the audit period, there is huge savings in financial years 2020-21 & 2021-22 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates excess saving statement. Some instances of saving are given below:

Financial year	Head of Account	Budget allotted (Rs.)	Expenditure (Rs.)	Saving (Rs.)	%age of Saving
2020-2021	REVENUE HEAD (2210 15)				
	Office Expenses (15 00 13)	62500000	51370150	11129850	17.81
	CAPITAL HEAD (4210 66)				
	Machinery & Equipment (66 00 52)	20000000	16876543	3123457	15.62
2021-2022	REVENUE HEAD (2210 15)				
	Medical Treatment (15 00 06)	1500000	1243137	256863	17.12
	Domestic Travels Expenses (15 00 11)	200000	71877	128123	64.06
	Financial incentive to Good Samaritians for Transporting road traffic accident victims to hospital for medical care (Other Charges) (2210 01 200 83 00 50)	100000	2000	98000	98.00
	CAPITAL HEAD (4210 66)				
	Machinery & Equipment (66 00 52)	5100000	3094510	2005490	39.32

The DDO/HOO may explain reasons for this lapse and also explain reasons for huge savings under above mentioned heads of accounts may please be elucidated to audit and avoid huge savings in future.

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TAN No.2

Sub: Irregular maintenance of bill Register

(Audit Memo No-04, Dated:-02-02-2023)

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On scrutiny of Bill Registers for the FYs from 2020-21 to 2021-2022 following shortcomings have been observed:

1. **Blank Col-5,7** – Col.5 and 7 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has not been completed/ signed by the DDO under audit period, which is irregular.
2. **Blank Col.13, 14, 15 and 16** – Col 13, 14, 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled in any of the Bill register, which is irregular. Col-16 refers to short drawn in bill also not filled up.

Needful be done on above points under intimation of Audit.

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TAN NO.3

Subject: Improper maintenance of Pay Bill Registers.
(Audit Memo No.: 05, Dated: 02.02.2023)

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During the test check of pay bill registers of the audit period F.Ys i.e. 2020-21 to 2021-22, the following shortcomings have been noticed :-

- 1 Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
- 2 Totaling of all columns of salary, allowances and deductions for income tax purpose have not been carried out in the PBR during the audit period.
3. Entries regarding payment of retirement benefits in r/o retired officials were not made in the PBR.

HOS/DDO may update the PBRs at the earliest possible under intimation to audit.

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TAN NO.4


Sub : Discrepancies in the Vouchers/Bills during the audit Period of
F.Y 2020-21 & 2021-22.

(Audit Memo No.11 Date:10-02-2023)

During the test check of Vouchers/Bills of O/o Medical Superintendent,
Deep Chand Bandhu Hospital, Kokiwala Bagh, Ashok Vihar, Delhi-110052 for
the Audit Period 2020-21 & 2021-22, the following discrepancies have been
observed:-

- 1.) The Vouchers have not been kept serially and not binded properly.
- 2.) Vouchers are not marked as 'Paid & Cancelled' after payment.
- 3.) No certification of 'Paid by me' obtained on some vouchers.

The above irregularities may be removed and compliance be shown to audit.


(G.V.R. MURALI)
Audit Party - XIV