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Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

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

**AUDIT REPORT OF OFFICE OF BURARI HOSPITAL, GNCTD, KAUSHIK ENCLAVE, BURARI DELHI-110084
FOR THE PERIOD 2024-2025.**

INTRODUCTION

The Internal Audit Report on the accounts of **Burari Hospital, GNCTD, Kashik Enclave, Delhi-110084** for the period **2024-25** was conducted by the field Audit Party No. XIV comprising of Sh. Rajeev Kumar, IAO/Sr.AO, Smt. Pooja Sehgal, A.A.O. & Sh. Sonu Mann, A.A.O. The audit was conducted during 29/05/2025 to 12/06/2025 (10 working days).

AIMS & OBJECTIVES

The main objective of the hospital to develop good medical records with sufficient of events, to record the diagnosis, warranted treatment and end-result of all patients and keep records under safe custody and make them readily available as and when required for patient, clinical staff and medico legal purpose.

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

The following officers have served as HOD/HOO/DDO/Cashier during **2024-25**:

LIST OF HOD / MEDICAL DIRECTOR: -

Sl. No.	Name (Sh./Smt.)	From-To
1.	Dr. Ashish Goyal,	01/04/2024 to 31/03/2025

LIST OF HOO: -

Sl. No.	Name (Sh. / Smt.)	From-To
1.	Dr. Shalini Duggal, DMS(A)	01/04/2024 to 31/03/2025

LIST OF DDO:

Sl. No.	Name (Sh. / Smt.)	From-To
1.	Sh. Balwant Kumar, AAO	01/09/2024 to 09/10/2024
2.	Sh. Charanjit Singh, Accounts Officer	10/10/2024 to 31/03/2025

LIST OF CASHIER:

Sl. No.	Name (Sh. / Smt.)	From-To
1.	Sh. Atul Kataria, Jr. Assistant	01/04/2024 to 16/07/2024
2.	Sh. Umesh Kumar Sharma, Jr. Assistant	17/07/2024 to 31/03/2025

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Vacancy statement

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Vacancy Position as on: April, 2025							
BURARI HOSPITAL							
Sno.	Name of the post	Groups of the post (A,B or C)	Whether Gazetted or Non-gazetted	Number of Sanctioned post	Filled Posts	Vacant Posts	Remark
Medical Cadre							
1	Medical Director	A	Gazetted	1	1	0	
2	Dy Medical Superintendent	A	Gazetted	1	1	0	
3	Non-Teaching Specialist	A	Gazetted	43	20	23	11 on Adhoc basis
4	Medical Officer	A	Gazetted	20	20	0	20+1=21 one medical officer is Working against the vacant post of Specialist
5	CAS Gr.1 Dental	A	Gazetted	1	0	1	
6	SR	A	Non Gazetted	126	61	63	53 on Adhoc basis
7	JR	A	Non Gazetted	72	59	10	
			Total	264	162	97	
NURSING STAFF							
1	Nursing Supernintendent	A	Gazetted	1	0	1	
2	Dy. Nursing Supernintendent	B	Gazetted	2	1	1	
3	Asstt. Nursing Supernintendent	B	Non-Gazetted	6	0	6	
4	Sr. Nursing Officer	B	Non-Gazetted	25	12	13	
5	Nursing Officer	B	Non-Gazetted	416	60	356	
			Total	450	73	377	
Paramedical Staff							
1	CSSD Technician	C	Non - Gazetted	1	0	1	
2	OT Technician	C	Non - Gazetted	15	1	14	
3	OT Assistant	C	Non - Gazetted	30	3	27	
4	Physiotherapist	C	Non - Gazetted	3	0	3	
5	Pharmacist	C	Non - Gazetted	14	6	8	
6	Lab Technician	C	Non - Gazetted	8	8	0	
7	Lab Assistant	C	Non - Gazetted	10	9	1	6 on contract basis
8	Sr Radiographer	C	Non - Gazetted	2	2	0	1 on contract basis
9	Jr Radiographer	C	Non - Gazetted	10	6	4	5 on contract basis
10	Occupational Therapist	C	Non - Gazetted	2	0	2	
11	Dental Hygienist	C	Non - Gazetted	2	1	1	
12	Refractionist	C	Non - Gazetted	2	0	2	

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13	Audiometric Assistant	C	Non - Gazetted	2	0	2	
14	ECG Technician	C	Non - Gazetted	5	0	5	
15	Postmortem Tech.	C	Non - Gazetted	2	0	2	
16	Postmortem Assistant	C	Non - Gazetted	2	0	2	
17	Assistant Dietician	C	Non - Gazetted	1	0	1	
			Total	111	36	75	
ADMIN/MINISTRIAL STAFF							
1	Administration Officer	A	Gazatted	1	0	1	
2	Gr-I (DASS)/S.O.	B	Gazatted	1	1	0	
3	Gr-II (DASS)/A.S.O.	B	Non - Gazetted	4	4	0	
4	Gr-III (DASS)/Senior Asst./UDC	C	Non - Gazetted	6	3	4	
5	Gr-IV (DASS)/Junior Asst./LDC	C	Non - Gazetted	12	9	2	
6	Sr. P.A./PS	B	Non - Gazetted	1	1	0	
7	Stenographer Grade - III	C	Non - Gazetted	1	0	1	
			Total	26	18	8	
Accounts Cadre Posts							
1	DCA	A	Gazatted	1	0	1	
2	Sr. Account officer	B	Gazatted	2	2	0	
3	Asst. Account officer	B	Gazatted	3	1	2	
			Total	6	3	3	
Planning & Statistical Cadre							
1	Asst. Director	A	Gazatted	1	1	0	
2	Statistical Officer	B	Gazatted	2	2	0	
3	Statistical Assistant	B	Non - Gazetted	6	4	2	
			Total	9	7	2	
IT Cadre Posts							
1	System Analyst	A	Gazatted	1	1	0	
2	Data Processing Assistant	B	Non - Gazetted	1	0	1	
			Total	2	1	1	
			Total	17	11	6	
			Grand Total	868	305	563	
Outsourced Post							
				321	321	0	
				1189	626	563	

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BUDGET AND EXPENDITURE


BUDGET CODE	BUDGET ESTT 2024-25	EXP UPTO FEB-25	EXP IN MARCH-25	EXP UPTO MARCH-25
2210				
2210 01 110 72 00				
01- SALARY	240000000	218811427	7899002	226710429
02- WAGES	28000000	21837555	2695743	24533298
05- REWARDS	800000	787512	0	787512
06-MEDICAL	16000000	11508981	2240032	13749013
07-ALLOWANCES	280000000	258142012	11493305	269635317
08-LTC	1500000	1016147	466169	1482316
09-TRAINING	200000	0	33300	33300
11-DTE	500000	206276	11385	217661
12-FTE	200000	0	0	0
13-OE	230000000	198826495	18357191	217183686
16-PRINTING & PUBLI	3000000	1702994	5250	1708244
18-RENT FOR OTH.	1510000	1316300	189600	1505900
19-DIGITAL EQUIP.	600000	366950	44307	411257
21-S&M	85000000	84673292	325958	84999250
29-REPAIR & MAIN	2990000	528980	1136203	1665183
34-SCHOLARSHIP	0	0	0	0
49-OTH REV EXP	1200000	599500	32262	631762
2210-06-110 BMW	500000	340836	0	340836
Total Revenue	892000000	800665257	44929707	845594964
4210				0
71- ICT	1000000	690600	306600	997200
52- M&E	32500000	24413560	3947719	28361279
TOTAL CAPITAL	33500000	25104160	4254319	29358479
GRAND TOTAL	925500000	825769417	49184026	874953443

STATUTORY AUDIT

The Statutory audit of the Burari Hospital, GNCTD, Kaushik Enclave, Burari, Delhi-110084 has not been conducted since inception of the hospital.

MAINTENANCE OF RECORDS

The maintenance of record of Burari Hospital, GNCTD, Kaushik Enclave, Burari, Delhi-110084 for the period 2024-2025 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes.


(RAJEEV KUMAR)
Inspecting Audit Officer
Audit Party No. XIV

PART-I**OLD AUDIT REPORT**

There were 12 audit paras outstanding for the period 2020 to 2024 involving recovery of Rs. 1,31,910/- out of 12 outstanding paras reply in respect of two audit paras (Para no. 6 and 11) was submitted by the Department. Hence, two (2) paras have been settled on the spot and remaining 10 paras taken as fresh in the Current audit report (Para-II) with a recovery of Rs. 64,999 /-

S.No.	Period	Details of outstanding paras			Outstanding Para numbers
		Opening Balance	Para Settled	Para Settled numbers	
1.	2020-2024	12	02	Para no. 6 & 11 (2020-24)	10

Details of Old Recoveries: -

S.No.	Year	Recovery of Para No's	Details of Recoveries (amount in Rs.)		
			Raised recovery	Amount recovered/Regularized	Balance
1.	2020-24	1	1800	0	1800
2.	2020-24	3	6663	0	6663
3.	2020-24	4	15363	0	15363
4.	2020-24	5	21024 & 9936	0	21024 & 9936
5.	2020-24	6	66911	66911	0
6.	2020-24	7	6967	0	6967
7.	2020-24	8	3246	0	3246
Total			1,31,910/-	66911	64,999



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CURRENT AUDIT

During the course of current audit, 19 Observation memos & 15 record Memos were issued highlighting various irregularities. Recoveries to the tune of Rs. 5,75,034 (**Five Lakh seventy five thousand and thirty for only**) were pointed out by the Audit.

Following the department's responses, the status of these memos evolved as under:-

- **Audit Paras:** 19 Observation Memos were converted into 13 Audit Paras one NPR.
- **Dropped Memos:** 04 Observation Memos (Memo No.04,11,12,17) were dropped on spots based on the department's replies.
- **Test Audit Note (TAN):** 2 Observation Memos were classified as Test Audit Notes,
- The initially identified recovery of 5,75,034 /-being included in Part-II of the Current Audit Report.

Detail of Current Recoveries Burari Hospital, GNCTD, Burari, Delhi-110084


Observation Memo No.	Detail of Para	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
2	Recovery of UTGEIS subscription amounting to Rs.660/-	660	-----	660	PARA 1
3	Non charging of electricity charges from M/S Om enterprises	-----	-----	-----	PARA 2
5	Avoidable Expenditure on Fixed Charges OF Rs. 60,08,700/-/- (Sixty Lakh Eight Thousand Seven Hundred Only)for Electricity Connection at Burari Hospital.	-----	-----	-----	PARA 3
6	Recovery of DGEHS amounting to Rs.2,700/-	2700	-----	2700	PARA 4
7	Irregular payment of Annual Allowance to Doctors – Rs. 7,12,800 /-.	----	-----	-----	PARA 5
8	Irregularities in Payment of License Fee and Electricity Charges by M/s Gujarat Cooperative Milk Marketing Federation Ltd. – Kiosk at Burari Hospital – Recovery and Action thereon	-----	-----	-----	PARA 6
9	Recovery of Rs. 71,730/- due to wrong due-drawn statement while making arrear bill on grant of 1 st financial upgradation in r/o Ms. Hema, Nursing Officer.	71730	-----	71730	PARA 7
10	Recovery of Rs. 25758/- due to wrong due-drawn statement while making arrear bill on grant of 1 st financial upgradation in r/o Sh. Vikas Meena, Nursing Officer.	25758	-----	25758	PARA 8

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13	Recovery of Rs. 36,072/- due to wrong due-drawn statement while making arrear bill on grant of 1 st financial upgradation in r/o Ms. Mamta, Nursing Officer.	36072	-----	36072	PARA 09
14	Over payment of Transport Allowance and dress allowance— Recovery of Rs. 7380/-.	7380	-----	7380	PARA 10
15	Over payment of Pay and Allowances for the unauthorized absence from duty for the period – Recovery of Rs. 3,28,705/-.	328705	-----	328705	PARA 11
16	Over payment of Transport Allowance, nursing allowance and dress allowance— Recovery of Rs. 64656/-.	64656	-----	64656	PARA 12
18	Recovery of License Fee, Water Charges and HRA amounting to Rs. 37,373/-.	37373	-----	37373	PARA 13
Record Memo	NPR	-----	-----	-----	PARA 14
01	Pay Bill Register	----	-----	-----	TAN-01
19	Service Book	----	-----	-----	TAN-02
	TOTAL	5,75,034		5,75,034	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by Burari Hospital, Burari-84. for the period 2024-25. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by **Burari Hospital, GNCTD, Burari, Delhi-110084**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with **Burari Hospital, GNCTD, Burari, Delhi-84**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


 (RAJEEV KUMAR)
 Inspecting Audit Officer
 Audit Party No. XIV

Name of the Unit: Burari Hospital, Kaushik Enclave, Burari, Delhi

**CURRENT AUDIT REPORT
(PART II)
2020-24**

PARA 1:- Recovery of Rs.1800/- towards UTGEIS.
(Audit Memo No 01 Dated: 11/11/2024)

As per order of the Services Department dated F.No. 2/RR/2017/S-IV/1589-1587 dated 16/09/2021 and as per the notification of DOPT dated 09/08/2018, all civil posts under the Union shall be classified as follows:-

S.No.,	Description of posts	Classification of posts
1	A central civil posts carrying the pay in the pay matrix at the level 10 to 18	Group A
2	A central civil posts carrying the pay in the pay matrix at the level 6 to 9	Group B
3	A central civil posts carrying the pay in the pay matrix at the level 1 to 5	Group C

Further as per the notification of the Deptt. Of Health & Family Welfare Govt. of NCT of Delhi dt.06/07/2023 the post of Nursing Officer were classified into Group B Non-Ministrial Non-Gazetted.

During the test check of pay bill register for the period 2023-24, it has been observed that Hospital Authorities have deducted the CGEIS / UTGEIS contribution @ Rs. 30/- per month instead of Rs. 60/- per month in respect of Staff Nurses drawing the pay in the level of 6 or above, however these officials/ officers are classified in Group B as per the order of Delhi Health & Family Welfare Deptt. and Service Department, Government of NCT of Delhi

S.No.	Name of the employee	Period	No. of Months	UTGEIS contribution		Amount to be recovered
				Deducted	To be deducted	
1.	Ms. Aishwarya Mary Joseph, Nursing Officer	01/01/2024 to 31/03/2024 ✓	03	30	60	90
2.	Sh. Alit Kandulna, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90
3	Ms. Anita Kumari,	01/01/2024 to	03	30	60	90

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	Nursing Officer	31/03/2024				
4	Sh. Bhajan Lal Bishnoi, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
5	Sh. Devarammeena, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
6	Sh. Gopal Gurjar, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
7	Sh. Hemant Kumar Narmaulia, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
8	Ms. Mataiwon Marina V, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
9	Ms. MeihuanliuPamei, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
10	Sh. Prem Singh Meena, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
11	Sh. Renu Chaudhary, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
12	Sh. Sandeep Kumar Yadav, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
13	Ms. Smitha John, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
14	Ms. Sukhvinder Kaur, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
15	Ms. Sushma, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
16	Sh. Ankush Kumar Jain, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
17	Ms. Arti Devi, Nursing Officer	01/01/2024 to	03	30	60	90 ✓

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		31/03/2024				
18	Ms. Babita Mann, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
19	Ms. Beenamol P.G, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
20	Ms. Hema, Nursing Officer, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
	Total					1800/- ✓

Hospital authority may recover the amount of Rs.1800/- from the officials after due verification of facts and figures under intimation to Audit and similar types of other cases and period preceding and succeeding to the Audit Period may also be got reviewed at HOO level.

PARA 2:- (A) Non functioning of equipment.

(Audit Memo No 03 Dated: 12/11/2024)

During the test check of the log book of Minor OT deptt. , it has been observed that the following equipment is lying non functional as per detail given below:-

Sr. No.	Equipment/ Item	Date of Purchase	Warranty	Non Functional w.e.f.	Remarks
1.	O.T. Table	23/02/2023	05 years from the date of purchase	21/07/2023	Non Functional

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

It has been noticed that during the warranty period of the above equipment, the machine is lying non functional which is violation of the Rule 169 of GFR 2017.

(B) Non-functioning of Equipment / machines in Causality department of Burari Hospital.

(Audit Memo No. 4 Dated: 13/11/2024)

Test check of records of log books of equipment's installed in Causality departments of Burari Hospital it has been observed that below mentioned equipment's/machines were found non-functional due to need repair:-

Sl.No.	Equipment/Item	Period of Non-functional	Reasons of Fault
1.	Multipara meter Monitor	16/07/2022	SPo2 Probe not function
2.	Multipara monitor 20D120146	05/06/2023	SP02 Probe NTBP Nose
3.	ECG Machine	12/09/2023	ECG Card Issue

However, due to improper maintenance of Log Books it was difficult to ascertain the period & cost of above non-functioning equipment's. Non-functioning of equipments in the causality departments of the Hospital means the patients were deprived from the basic amenities.

Hospital authority is requested to take appropriate action to get the equipment functional as per procedure laid down in GFR 2017 under intimation to Audit.

PARA 3:- Non deduction of TDS under GST amounting to Rs. 6663/-.

(Audit Memo No. 5 Dated: 13/11/2024)

As per Notification No. 33/2017-Central Tax Dated 15/09/2017 under section 51 GST Rules was issued by the CBIC to enable registration of tax deductors. However, Government suspended the applicability of TDS till 30/09/2018. Now it has been decided that the TDS Permission would be made operative w.e.f. 1/10/2018 Notification number 50/2018 Central Tax dated 13/09/2018 has already been issued in this regard by CBIC, Similar Notification have been issued by respective state Government.

During the test check of vouchers of Burari Hospital Delhi for the year upto 2024, it has been observed that hospital are purchasing the various drugs on the RC of the BSA Hospital and the hospital had not deducted the TDS @2% under section 51 of GST rules on the cost of the items by the Hospital.

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Details are as given below

S.No.	Name of Firm	Subject	Bill Number and Date	Amount	TDS on GST to be recovered
1	M/s Solace India Ltd.	Procurement of drugs	CB-104 dated 06/07/2022	36512	730 ✓
2	M/s Hospimax Healthcare Pvt. Ltd	-do-	-do-	171974	3439 ✓
3	M/s Devak formulations	-do-	-do-	44303	886 ✓
4	M/s Vindeca Life sciences Pvt. Ltd.	-do-	-do-	80433	1608 ✓
				Total	6663 ✓

The above overpayment of Rs. 6663 /- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 4:- Non recovery of TDS amounting to Rs. 15363/- from agencies.

(Audit Memo No. 6 Dated: 13/11/2024) As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers for the Audit period, it has been observed that following agencies have supplied the computers and biometric machine with the warranty period to BurariHospital, Government of NCT of Delhi, It has observed that recovery of TDS has not been made by the office. The detail of non-recovery made by the Burari Hospital, Government of NCT of Delhi is as under:-



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Sr. No.	Bill No. & date	Purpose	Period	Amount Paid (Rs.)	TDS deducted	TDS to be deducted (Rs.)	TDS recoverable (Rs.)
1.	CB 113 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s Ewain Solution	2022-23	106652	0	2133	2133
2.	CB 113 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s TecniaInc	2022-23	474000	0	9480	9480
3.	CB 111 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s Global Enterprises	2022-23	187500	0	3750	3750
Total							15363

The above overpayment of Rs.15363/- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO/HOO level.

PARA 5:- (A) Over payment of Transport Allowance-Recovery of Rs.21024/-
(Audit Memo No. 7 Dated :13/11/2024)

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 during the period they remained themselves absent from their duties due to one and another reason as per detail below:

S.No.	Name & Designation of the official/officer	Period of leave for which TA given.	Period	Transport Allowance paid	Amount to be recovered (in Rs.)
1.	Ms. SonuEapen (Nursing)	15/10/2023 to 13/11/2023	November 2023 to December 2023	5256x2=10512	10512/-

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2	Ms. Shally Joseph	12/01/2023 16/08/2023 to 04/10/2023	Leave) September 2023(Earned Leave	10512	10512
	Total recovery to be made				21024

HOO is requested to recover the amount of Rs. 21024/- after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the level of hospital.

PARA 5(B):- Over payment of Transport Allowance – Recovery of Rs.9936/-.

(Audit Memo No. 10 Dated: 13/11/2024)

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 Ms. RajaniMandhyan Jr. Specialist was paid transport allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below :

S. No	Name & Designation of the official/ officer	Period of leave for which TA given	Period	Transport Allowance paid	Amount to be recovered (in Rupees)
1	Dr. RajaniMandhyan Jr. Specialist (Anesthesia)	17/01/20223 to 07/03/2023 (50 Days Earned Leave)	February 2023	9936	9936
		14/11/2023 to 12/01/2023			
	Total recovery to be made				9936

The above overpayment of Rs.9936/- may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 6:- Overpayment of EOL period – recovery of Rs. 66911/-.

(Audit Memo No. 8 Dated: 13/11/2024)

During the test check of Leave record of the BurariHospital it has been observed that Ms. Rakhi Kapoor has availed Extra Ordinary Leave on medical ground. The pay & allowance for the EOL period were not to be paid by the hospital but scrutiny of Pay Bill Register revealed that recovery of EOL period has not been made by the Hospital.

The details of overpayment on account of EOL period of the Ms. Rakhi Kapoor (Nursing officer) medical is as under:

Name of Nursing officer	Period of extra ordinary leave for which pay & allow. Paid	Pay & allowances during the leave period (BP+DA)	Amount to be recovered
Ms. Rakhi Kapoor	05/09/2023, 08/09/2023	$82600 + 37996 = 120596 \times 2/30 = 8040$	8040
	16/10/2023 to 19/10/2023 31/10/2023 (5 days)	$82600 + 37996 = 120596 \times 5/31 = 19450$	19450
	14/11/2023 to 15/11/2023 17/11, 23/11/2023 (4 days)	$82600 + 37996 = 120596 \times 4/30 = 16079$	16079
	1/12/2023, 13/12/2023, 14/12, 2023 27/12, 28/12, 30/12 (6 days)	$82600 + 37996 = 120596 \times 6/31 = 23342$	23342
Total recovery to be made			66911

HOO is requested to recover the amount of Rs. 66911/- after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the level of hospital.

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Page 6

PARA 7:- Over payment of Nursing Allowance – Recovery of Rs. 6967/-.

(Audit Memo No. 09 Dated: 13/11/2024)

As per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

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

S. No.	Name & Designation of the official/ officer	Period of leave	Allowances paid by the Hospital Nursing Allowance	Amount to be recovered (in Rs.)
1.	Ms. SonuEapen(Nursing Officer)	15/10/2023 to 12/01/2024	15/10/2023 to 13/12/2023(First 60 days) 14/12/2023 to 31/12/2023= $7200 \times 18/31$ =4180 01/01/2024 to 12/01/2024= $7200 \times 12/31$ =2787	6967
Total recovery to be made				6967

The above overpayment of Rs. 6967/- may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 8:- Overpayment of Rs. 3246/-Pay and allowance of Dr. SomiKumari (Junior Resident).(Audit Memo No. 15 Dated: 18/11/2024)

Para-7

- 1) During the test check of personal files of Junior Residents, PBR it has been observed that Dr. SomiKumari, Junior Resident has given the resignation and LPC was issued to Dr. SoniKumari, Junior residents wherein it is mentioned that the officer made over the charge of the office of Burari Hospital on 02/05/2021 (Forenoon). It has been observed while scrutiny of PBR, that the hospital authority has paid the salary to Dr. SomiKamari, Junior Residents upto 02/05/2021 instead of upto 01/05/2021.

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Hence the details of overpayment to Dr. Soni Kumari, Junior residents is as under: -

Particulars	Basic pay	NPA	HRA	DA	TA	Total
Pay and allowances paid by the hospital	3619	724	868	738	543	6492
Paid and allowance to be paid by the Hospital	1809	362	434	369	272	3246
Overpayment	1810	362	434	369	271	3246

HOO is requested to recover the amount of Rs. 3246/- after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the lever of hospital.

- 2) During the test check of personal file of Dr. Ashutosh Gurjar, Junior Resident, it has been observed that the officer has given the resignation to the hospital authority on 22/09/2020, and the hospital authority has not accepted the resignation on 29/09/2020 with the reason of prevailing epidemic situation due to Covid 19 and shortage of Junior residents, however the hospital authority has paid the salary to the officer upto 29/09/2020 and no dues certificate from the various department of the hospital has already been issued to the officer.

Reasons of the issuing the no dues certificate and salary upto 29/09/2020 in lack of accepting the resignation of the officer may please be elucidated to the Audit.

Para-08

PARA 09:- Non-obtaining of status of works for A/A & E/S issued to various agencies.

(Audit Memo No. 16 Dated: 18/11/2024)

During test check of the records of Audit period 2020-24 of Burari Hospital, Kaushik Enclave, Burari, Delhi-110084 relating to Administrative Approval & Expenditure Sanction (A/A & E/S), it observed that department had issued sanctions for various works in favor to PWD. Since the Administrative Approvals/ Expenditure Sanctions were issued involved a huge amount, proper follow up/ watch on the physical and financial progress of the work for which the A/A & E/S issued is required.

Audit observed that there are no records maintained by the department to watch the progress of works against which A/As & E/S issued. There is no internal control on the part of the Burari Hospital, Kaushik Enclave, Burari, Delhi-110084 over the works after issue of A/As & E/S. In the absence of proper maintenance of records and internal control, the authenticity of expenditure against the sanction of A/A & E/S could not be verified.

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Followings are some instances against which A/A & E/S issued but no progress of work found in the record:-

A/A & E/S issued in favour of PWD

<u>S.No</u>	<u>Name of Work</u>	<u>Amount</u>	<u>In favour</u>	<u>Sanction no & date</u>
1.	Providing & fixing Cubical curtain & aluminum partition with wooden finished, making new washroom and other misc. civil work at 6 th , 7 th Floor & Kitchen work	50,27,800/-	The Executive Engineer (Civil) HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	No. 2053 dated 15/03/2023
2.	Providing & installation and commissioning of Organic Waste Converter Machine of capacity 250Kg/day, Anti-smoke Gun, Covering of Rain Water Harvesting Tank and other allied civil work on emergent basis.	59,59,400/-	The Executive Engineer(Civil), HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	No.7088 dt.18/11/2022
3.	Mechanized Cleaning of Rain Water Harvesting Pond at Burari Hospital and other misc. works	7,74,000/-	The Executive Engineer(Civil), HPD(North), BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	5353 dt.12/09/2022
4.	Filling, carriage and pouring out of drinking and non-drinking water into water tank of Burari Complex	12,85,500/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	3103 dt.13/06/2022

5.	Providing and Fixing Hospital curtain cloth consisting of good quality washable polyester blinded fabric with 450mm nylon mesh for COVID-19 hospital in HDU room at Seventh Floor	9,92,072/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi- 110085	5334 dt. 22/10/2021
6.	Mechinized Cleaning of Rain Water Harvesting Pond at Burari Hospital	2,96,079/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi- 110085	3332-3335 dt.01/07/2021
7.	Providing and Fixing Furniture for Covid-19 patients	37,57,649/-	The Executive Engineer, HPD(North)PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi- 110085	2138-2141 dt.03/05/2021

Hospital authorities is requested to obtain the status report of the above works and also ensured that the work are being continued as per the sanction order and shall be completed within the stipulated date of completion.



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Para-9

PARA 10 Subject: Underutilization of the resources (Audit Memo No. 17 dated 18/11/2024)

The council of ministers has approved the proposal of the Health and the Family Welfare Department, Government of NCT of Delhi vide Cabinet Decision No. 2844 dated 26/06/2020: -

To make 450 beds operational of under construction, Burari Hospital as proposed below: -

To make it 450 beds fully function Covid -19 hospital in shortest possible time in phased manner (150 beds in one week), the total requirement may be grouped in three categories and sourced as proposed

Category 1, Medical Manpower and Management

Category 2 Housekeeping, Floor Management Supplies

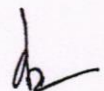
Category 3 Physical infrastructure and Outsource Service

All procurement/sourcing of logistics, supplies, structure and manpower for management of COVID-19 shall be done on nomination bases u/s 50 of Disaster Management Act 2005 and all expenditure shall be against the DSHM funds for COVID-19 upto availability of funds and make available rest of the expenditure under Government of Delhi Budget.

In view of decrease in positivity rate of Covid-19 cases in Delhi and sufficient COVID bed availability, the Competent Authority has approved to start Non-Covid Services at Burari Hospital w.e.f. 09/03/2022 and the details of Sanctioned Bed and Functional Beds in Burari Hospital is as under: -

S.NO	Department	Sanctioned Beds	Functional Beds
1	Total Beds	768	320
2	In Patient Department	600	280

The Hospital authority is requested to look into the matter and take necessary steps to increase the no. of beds upto the sanctioned beds, so that the purpose of establishing the hospital can be achieved



PARA 11:- Irregular payment of Annual allowance due to non-submission certificate as required. (Audit Memo No.20 Dated: 18/11/2024)

As per the recommendation of the 7th pay commission, the officers of General Duty Medical officers having PG qualification recognized under Indian Medical Council Act 1956 will be granted annual allowance at the rate of Rs. 2250/- per month. The General Duty Medical officers who do not possess any Post Graduate qualification or who may possess unrecognized PG qualification will be granted annual allowance @1350 per month. The rates of annual allowance will be subject to the following conditions:

- 1) At the end of the financial year each specialist/General Duty medical officers 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.
- 2) The rates of annual allowance will be increased by 25% each time the dearness allowance payable on revised pay scale rises by 50 %.

During the test check of office of Burari Hospital, Government of NCT of Delhi, it has been observed that the below mentioned GDMO (Medical) are being medical allowance and officer did not produce prescribed certificate as required.

S.No.	Name and Designation	Allowance @ PM
1	Dr. Gaurav Gupta GDMO	2250
2	Dr. Manish Goel	1350
3	Dr. Sushil Tomar	2250

4	Dr. Vijay Kumar Aggarwal	2250
5	Dr. Rajni Mandhyan	2250
6	Dr. Ashok Sharma	2250
7	Dr. Suphala Bodo	2250
8	Dr. Gaurav Singh Jareda	1350

The above irregular payment on account of overpayment of Annual Allowance without obtaining the certificate as desired in circular. Hospital Authority are requested to obtain the certificate from the concerned officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO /HOO level.

PARA 12: Non Production of Records.

Para-10

(Audit Memo No.19 Dated 18.11.2024)

The following record may be provided to the audit:-

1. List of unserviceable items.
2. Files of condemnation/auction.
3. Library records.
4. Details of staff that were on leave for more that 1 month during the audit period.
5. Reimbursement of newspaper and magazine in respect of officers of Burari Hospital.
6. Files related to kiosk files and records of the license fee.
7. List of AC Advances, LTC Advance, Medical Advance etc.

Signature of Inspecting Audit Officer
Name of I. A.O.: Jaspal Singh

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**CURRENT AUDIT REPORT
(PART III
2020-24**

TAN 1: Improper maintenance of Pay Bill Registers.

(Audit Memo No.2 dated 11/11/2024)

During the test check of the PBRs maintained by the Burari Hospital, Kaushik Enclave, Delhi-110084 following shortcomings have been noticed:-

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

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

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TAN 2: Short comings in the maintenance of Stock register.**(Audit Memo No.11 dated 13/11/2024)**

Stock register maintained by Drugs Store of Burari 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 absence of the signatures of recipients the exact quantity received by the department could not be verified.
2. Blockage / overstocking of drugs in the Store: The consumable items involving the considerable amounts have been overstocked. A few examples from the stock register of Stationery store are given as under

Name of drugs	Balance	Quantity Purchased	Total	Date of receipt	Balance as on 31/03/2024
Tab Cefuroxime	15000	20000	35000	10/10/2023	29700
Tab Diclofence	541680 (01/04/2023)	NIL	541680	0	53580
T. Diltiazem	5970 (20/05/2023)	1500	7470	20/05/2023	5670
T.Dicyclomine	128250 01/04/2023	128250	Nil	0	64450

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 drugs are indented only on the basis of average consumption of last year. S.NO. 2 and 4 above were not consumed in whole year in the hospital and it seems that the drugs were purchased in the year 2022-23 and not consumed till 31/03/2024.

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

TAN 3: Huge Savings under various Heads.
(Audit Memo No.12 dated 14/11/2024)

During the test check of reconciliation statement of Burari Hospital, Kaushik Enclave, Delhi-110084 it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

2020-21					
Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
2210	2210	60000000	18186592	41813408	69.69
	221001110720001 Salary				
	221001110720002 Wages	40000000	0	40000000	100

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	221001110720011 Domestic Travel Expenses	100000	0	100000	100
	221001110720012 Foreign Travel Expenses	100000	0	100000	100
	221001110720020 Other Administrative Expenses	100000	0	100000	100
	221001110720021 Supplies & Materials	50000000	0	50000000	100
	221001110720034 Scholarship & Stipend	5000000	0	5000000	100
	221001110720050 Other Charges	100000	0	100000	100
	221001110720050 Other Charges(Charged)	200000	0	200000	100
2021-22					
2210	2210				
	221001110720001 Salary	100000000	66738215	33261785	33.26
		100000		89662	89.7

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	221001110720011 Domestic Travel Expenses		10338		
	221001110720012 Foreign Travel Expenses	100000	0	100000	100
	221001110720050 Other Charges	500000	192340	307660	61.5
	221001110720050 Other Charges(Charged)	500000	0	500000	100
2022-23					
4210	4210				
	421001110610052 Machinery & equipment	40000000	24838616	15161384	37.9
2023-24					
2210	2210				
	221001110720008 LTC	2000000	782758	1217242	60.86
	221001110720019 Digital Equipment	500000	0	500000	100

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As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Hospital authority may take necessary step to remove the above shortcomings under intimation to audit. Similar type of other cases may also be got reviewed at DDO/HOO level.

TAN 4: Improper maintenance of Service Books.

(Audit Memo No.13 dated 14/11/2024)

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	DESIGNATION	DATE OF RETIREMENT
1	Smt.Rani Bharti	DNS	31/01/2028
2.	Smt. Anita Rani Sharma	Sr. Nursing Officer	30/09/2027

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3.	Smt. Shelly Joseph	Sr. Nursing Officer	31/08/2030
4.	Smt. Saroj Tirkey	Sr. Nursing Officer Karamchari	30/11/2028
5.	Smt. Sheela Lal	Sr. Nursing Officer	31/12/2027
6.	Smt. Mala Rachel Singh	Nursing Officer	31/08/2028
7.	Smt. Shyni Shaji	Nursing Officer	30/09/2029

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

TAN 5: Short comings in the maintenance of Stock register of Non Consumable Main OT 7th floor. (Audit Memo No.14 dated 14/11/2024)

Stock register (Non Consumable) maintained by Burari Hospital were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed bl the course of audit are given below:

1. Non-maintenance of Stock Registers in proper format: It has been noticed that the department is not maintaining stock registers in the prescribed format. They are not maintaining the registers year wise. They are not carried forward the balances and brought forward the balances of non-consumable items every year. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of registers and all the required information / entries are made in the register.
2. Non-attestation of the entries: As required under rules all the entries of receipt of department and further issue to whom 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 In charge.
3. Non-recording of cost, exact specifications and serial number

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.

4) 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,

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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 register havenot been conducted.

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.

TAN 6: Irregularities in maintenance of Cash Book.
(Audit Memo No.18 dated 18/11/2024)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. It has been observed that head of office of Burari Hospital never attested the cash book in token of check. I
 - (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. While scrutiny of cash book it has been observed that Head of office not deputed and responsible subordinate other than the writer of cash book as per the provision in Receipt and Payment rules It has been observed that cash book have not been closed regularly after January 2023 , it has been closed on the monthly basis instead of regular basis and closing balance of the cash book have also not been taken on regular basis.
 - (iii) It has been observed during the test check of Burari Hospital, no TR No. is mentioned in the cash book while depositing the cash into the bank.
 - (iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day. During the scrutiny of cash book of Burari Hospital, it has been observed that
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Head of Office verified the cash balance in the cash book not record a signed and dated certificate to that effect in the Cash Book

- (v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

HOO is requested to look into the matter and to remove the above discrepancies after due verification of figures and facts under intimation to the Audit.

(JASPAL SINGH)
INSPECTING AUDIT OFFICER
Audit Party No.XVIII

25/12

Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

PART-II

(Current Audit Report 2024-2025)

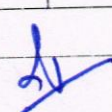
PARA:-1**Subject: Recovery of UTGEIS subscription amounting to Rs.660/-****(Ref. No. Observation Memo. No. 02, Dated: 30/05/2025)**

As per the Central Govt Employee Group Insurance Scheme CGEIS/ Union Territories Group Insurance Scheme (UTGEIS) & SO 3964 (E) dated 9.8.2018, the posts have been classified as per pay level. All the civil posts in GNCTD are Central Civil Posts and hence the said notification SO 3964 (E) dated 9.8.2018 is applicable to all the central civil posts in various departments in GNCT of Delhi is applicable and all the posts stand classified by virtue of aforesaid notification. The monthly subscription to the employees classified as Group A, B and C is required to be deducted as per detail given below to get appropriate insurance cover: -

Group to which employee belongs	Rate of subscription (in Rs)	Amount of insurance cover (in Rs)
A	120	120000
B	60	60000
C	30	30000

During the test check of PBR as maintained & provided by the Hospital for the Audit it has been observed that there is a short deduction of UTGEIS in r/o the following employees as per detail given: -

S.NO	NAME	PERIOD	NO OF MONTH	To be Deducted per month	Already deducted	Balance to be recovered
1.	Sunil Kr Yadav, Pharmasist	Sept 24 to feb 25	06	30X6=180	nil	180
2.	Lala Ram Bairwa, Nursing Officer	March 24 to May 24	03	60X3=180	30X3=90	90
3.	Pamngaihving, Nursing officer	March 24 to April 24	02	60X2=120	30X2=60	60
4.	Molly Yeshudas, Nursing Officer	March 24 to April 24	02	60X2=120	30X2=60	60
5.	Sukhwinder Kaur	March 24	01	60	nil	60



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Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

6.	Sangi Gangte, Nursing Officer	March 24 to May 24	03	60X3=180	30X3=90	90
7.	Mala Rachel Singh, Nursing officer	March 24 to June 24	04	60X4=240	30X4=120	120
TOTAL						660

HOO/DDO may take necessary action to recover an amount of Rs.660 /- from the concerned officers/Officials after due verification of facts & figures. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

PARA: 02

Subject: - Non recovery of electricity charges from M/s Om Enterprises

(Ref. No. Observation Memo. No. 03, Dated: 02/06/2025)

During the course of test check it is observed that a contract bearing no. 511687795320206 dated 20/04/2023 was executed between the Medical Director, Burari Hospital and M/s. Om Enterprises for providing healthcare kitchen and dietary services w.e.f. 01/05/2023 to 30/04/2025.

As per the terms and conditions of the contract electricity charges are to be paid by the service provider whereas it has been observed that no separate submeter for electricity use has been installed and it is observed that electricity charges for the premises occupied by the M/s. Om enterprises has not been remitted by the firm to the hospital authorities.

As per the reply of the department, the matter for installation of sub meter in the premises occupied by M/S Om premises will be initiated with PWD .

In view of the above audit is of the view that sub meter is to be installed on priority basis and electricity charges of the previous period based on average along with current electricity charges may be recovered from the vendor.



PARA:-03

Subject: Avoidable Expenditure on Fixed Charges OF Rs. 60,08,700/-/- (Sixty Lakh Eight Thousand Seven Hundred Only) for Electricity Connection at Burari Hospital.

(Ref. No. Observation Memo No.05, Dated: 02/06/2025)

As per Rule 21(2) of the General Financial Rules (GFR) clearly stipulates that public expenditure should not, prima facie, be more than the occasion demands.

The office of the Medical Director, Burari Hospital, holds a sanctioned electricity load of 3063 KW/KVA under Contract Account Numbers (CA No **60027234636**.) with TPDDL Delhi Distribution Ltd. levies a fixed charge of Rs. 250 per month per KVA on the sanctioned load in the electricity bills.

During the course of scrutiny of electricity connection files/ electricity bills for the audit period i.e. 2024-25 has revealed a significant discrepancy between the sanctioned load and the Maximum Demand Indicator (MDI). The MDI consistently remains considerably lower than the contracted demand in respect of the electricity connection installed in Burari Hospital due to Excess Sanctioned Load as mentioned in table below: -

CA NO 60027234636(24-25)

SNO	MONTH OF BILL	SANCTIONED LOAD(in KWH)	MDI	DIFFERENCE	FIXED CHARGES PER UNIT	AMOUNT IN RS.
1.	Mar-24	3063	708	2355	250	5,88,750
2.	Apr-24	3063	855.6	2207.4	250	5,51,850
3.	May-24	3063	1249.2	1813.8	250	4,53,450
4.	Jun-24	3063	1214.4	1848.6	250	4,62,150
5.	Jul-24	3063	1032	2031	250	5,07,750
6.	Aug-24	3063	1009.2	2053.8	250	5,13,450
7.	Sep-24	3063	1140	1923	250	4,80,750
8.	Oct-24	3063	883.2	2179.8	250	5,44,950
9.	Nov-24	3063	747.6	2315.4	250	5,78,850
10.	Dec-24	3063	1213.2	1849.8	250	4,62,450
11.	Jan-25	3063	1334.4	1728.6	250	4,32,150
12.	Feb-25	3063	1334.4	1728.6	250	4,32,150
					TOTAL	60,08,700/-

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The observation unequivocally indicates that the existing contract demand is substantially in excess of the actual electricity requirement of the Medical Director, Burari Hospital Delhi Electricity Regulatory Commission (DERC) notification number F.17(85)/Engg/.DERC/15-16/part File-2/5178 dated 01.04.2016 provides guidelines for the modification of contract demand based on actual consumption patterns.

The audit observes that maintaining the current inflated sanctioned load has resulted in unwarranted expenditure on fixed charges, which is in direct contravention of Rule 21(2) of GFR, as the expenditure is demonstrably more than the actual demand.

Audit is of the view that due to non-reviewing the sanctioned load of Burari hospital and initiating the process for modification of sanctioned load with TPDDL the government has to suffer substantial loss amounting to Rs 60,08,700/ which may be avoided.



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PARA:-04**Sub:- Recovery of DGEHS amounting to Rs.2,700/-****(Ref. No. Observation Memo No.06, Dated: 02/06/2025)**

As per O.M. No.F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 rates of contribution to DGEHS have been revised with the implementation of seventh pay commission as per detail given below with effect from 01/02/2017.

SI No	Corresponding levels in the pay matrix as per seventh CPC	Contribution (Rs. Per Month)
1.	Level: 1 to 5	250
2.	Level: 6	450
3.	Level: 7 to 11	650
4.	Level: 12 and above	1,000

During the test check of PBR and salary bills it has been observed that DGEHS contribution in respect of below mentioned employees has not been deducted as per the rates stated above.

Name of Employee & Designation (Sh/Smt./Ms.)	DGEHS Deducted (Rs)	DGEHS to be deducted as per 7 th pay commission (Rs.)	Difference	Period	Amount to be recovered
Sunil Kumar Yadav, Pharmacist	Nil	450	450	9/24 to 02/25 (6 months)	2700
Total					2700

Amount of Rs. 2700/- may be recovered from the employees concerned and deposit the same in Govt. treasury after due verifications of facts and figure under intimation to Audit. Other similar cases may be reviewed at the level of HOO.



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PARA:-05**Sub:- Irregular payment of Annual Allowance to Doctors - Rs. 7,12,800 /-.****(Ref. No. Observation Memo No.07, Dated: 03/06/2025)**

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 PBRs of the Doctors of Burari Hospital, Delhi for the Audit period i.e. since inception to 2025, 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 Doctors to whom Annual Allowance paid during audit period is as under:

Name of Medical Officer	Designation	PBR Page No.	Period	Annual Allowance paid	Amount paid (In Rs.)
Dr. Ashok Sharma	NTS-ENT	3	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Amit Aggarwal	GDMO	2	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Aseem Tanjea	NTS-Ortho	4	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Deepk Kumar	MO	5	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Krishan Chander Gupta	GDMO	6	01.03.2024 to 28.02.2025	1350x12m	16200

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Dr. Koshy M Cherian	GDMO	7	01.03.2024 to 28.02.2025	1350x13m	16200
Dr. K.P. Binoj	GDMO	8	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Kunal Kishore	GDMO/SMO	9	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Deepti Jain	NTS-Peads	11	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Gaurav Gupta	GDMO	12	01.03.2024 to 28.02.2025	2250 x12M	27000
Dr. Gaurav Singh Jareda	GDMO	13	01.03.2024 to 28.02.2025	1350x6m 2250 x6M	21600
Dr. Leena Bhatnagar	NTS-Obs Gynae	14	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Manish Goyal	GDMO	15	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Mukesh Bhardwaj	GDMO	16	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Naman Khokar	GDMO	17	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Neeraj Kumar Meena	GDMO	18	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Pankaj Shah	GDMO	19	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Pankaj Kumar	GDMO	20	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Raj Kumr	GDMO	21	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Rajni Mandhyan	NTS-Anesthesia	22	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Rohit Chaudhary	NTS-Surgery	23	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Puja Jain	NTS-Obs-Gyne	24	01.03.2024 to 28.02.2025	2250x12m	27000

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Dr. Suphala Bodo	NTS-Medicine	25	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Swarn Singh	DMS	26	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Sushil Tomar	GDMO	27	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. Vineet Kumar	GDMO	28	01.03.2024 to 28.02.2025	1350x12	16200
Dr. Vijay Kumar Aggarwal	GDMO	29	01.03.2024 to 28.02.2025	2250x12m	27000
Dr. K. Hemant Kumar	NTS- Anesthesia	30	01.03.2024 to 28.02.2025	1350x12m	16200
Dr. Birendra Kumar Verma	GDMO	01	01.03.2024 to 31/07/2024	2250x05m	27000
Dr. Binod Kumar Sinha	NTS-Pathology	2	01.03.2024 to 28.02.2025	2250x12	27000
Dr. Hema Malik	GDMO	03	01.03.2024 to 28.02.2025	2250x12m	27000
TOTAL					7,12,800/-

The above irregular payments on account of irregular payment of annual allowances without obtaining the certificate as desired in the circular. Hospital authorities are requested to obtain the certificate from the concerned officers after due verification of facts and figures under intimation to audit.



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PARA:-06

Subject: Irregularities in Payment of License Fee and Electricity Charges by M/s Gujarat Cooperative Milk Marketing Federation Ltd. - Kiosk at Burari Hospital - Recovery and Action thereon

(Ref. No. Observation Memo No.08, Dated: 04/06/2025)

During the course of test check of records, it has been observed that a space measuring 10x10 sq. ft. was allotted to M/s Gujarat Cooperative Milk Marketing Federation Ltd. for operating a kiosk for the sale of its own products, including Amul snacks, tea, coffee, and mineral water, as per demand of patients. The agreement for the said allotment was executed on 23.05.2022 for a period of two years, containing the following key terms and conditions:

1. The license fee was fixed at ₹9,000/- per month, payable in advance, with an annual increment of 5% on the last paid license fee.
2. All electricity charges were to be borne by the licensee, with installation of a sub-meter at the kiosk at the licensee's own cost.
3. In the event of default in payment of license fee and/or utility charges for a period of three months, the license was liable to be cancelled without any notice. Further, the security deposit would be forfeited, the licensee blacklisted, and necessary action initiated for recovery of dues.
4. Penalty for violation of terms, including delay in payment, was prescribed as ₹1,000/- for the first instance, ₹2,000/- for the second, ₹3,000/- for the third, and ₹100/- per day thereafter, subject to a maximum of ₹25,000/-.

Audit Observations

As per the records furnished and examined during the audit, the following irregularities have been observed:

- An amount of ₹89,664/- is outstanding towards license fees for the period May 2022 to December 2024, indicating continuous non-compliance with payment terms.
- Additionally, an amount of ₹1,75,601/- is pending towards electricity charges, as on 31.12.2024.
- Thus, the total outstanding dues amount to ₹2,65,265/-.
- Further, multiple violations of the agreement attract a penalty of ₹25,000/-, being the maximum penalty as per the agreement.

Action to be Taken

In view of the above, the following actions are to be initiated with immediate effect:

1. **Recovery of the total outstanding amount of ₹2,90,265/-** (inclusive of ₹2,65,265/- towards license and electricity charges and ₹25,000/- as penalty) from M/s Gujarat Cooperative Milk Marketing Federation Ltd., after due verification of facts and figures.
2. A detailed verification of the dues, instances of default, and penalty applicability shall be conducted by the appropriate authorities.
3. A compliance report along with proof of recovery and action taken shall be submitted to the Audit Department.



PARA:-07

Subject: Recovery of Rs. 71,730/- due to wrong due-drawn statement while making arrear bill on grant of 1st financial upgradation in r/o Ms. Hema, Nursing Officer.

(Ref. No. Observation Memo No.09, Dated: 04/06/2025)

During the course of test check of the records, it is observed that the first financial upgradation under MACP was granted to Ms. Hema, Nursing Officer, who has been placed from Rs. 44900/- to 142400/- (pay level -7 in the 7th CPC) to Rs. 47600/- to 151100/- (pay level-8, in 7th CPC) w.e.f. 05/01/2020. Accordingly, APB-71 amounting to Rs. 266090/- was paid wherein it is observed that the drawn statement reflected in the arrear bill does not match with the actual figure shown in the service book of the officer concerned resulting to which an overpayment of Rs. 71,730/- has been made to Ms. Hema, Nursing Officer, details of Due/Drawn statement for the period of arrear is as under:-

DUE PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL IN DUE					DRAWN PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL					Pay to be shown by the department while making arrear bill					Remarks
Period	Basic Pay	HRA	D.A	TOTAL	Basic Pay	HRA	D.A	Total	Difference	Basic Pay	HRA	D.A.	Total	Difference to be recovered	
01-07- 2020 to 31-07- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	The official concerned on maternity leave w.e.f. 06/02/2020 to 03/08/2020 and in continuation of maternity leave the official concerned availed CCL 04/08/2020 to 01/11/2020
01-08- 2020 to 31-08- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	
01-09- 2020 to 30-09- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	
01-10- 2020 to 31-10- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	
01-11- 2020 to 30-11- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	As per the due drawn statement the official concerned draw basis pay Rs. 60400/- instead of Rs. 58600/-
01-12- 2020 to 31-12- 2020	62200	14928	10574	87702	58600	14064	9962	82626	5076	60400	14496	10268	85164	2538	
01-01- 2021 to 31-01-	64100	15384	10897	90381	60400	14496	1026	85164	5217					0	

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2021							8							
01-02-2021 to 28-02-2021	64100	15384	10897	90381	60400	14496	10268	85164	5217				0	
01-03-2021 to 31-03-2021	64100	15384	10897	90381	60400	14496	10268	85164	5217				0	
01-04-2021 to 30-04-2021	64100	15384	10897	90381	60400	14496	10268	85164	5217				0	
01-05-2021 to 31-05-2021	64100	15384	10897	90381	60400	14496	10268	85164	5217				0	
01-06-2021 to 30-06-2021	64100	15384	10897	90381	60400	14496	10268	85164	5217				0	
01-07-2021 to 31-07-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-08-2021 to 31-08-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-09-2021 to 30-09-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-10-2021 to 31-10-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-11-2021 to 30-11-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-12-2021 to 31-12-2021	64100	17307	19871	101278	60400	16308	18724	95432	5846	62200	16794	19282	98276	3002
01-01-2022 to 31-01-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118				0	
01-02-2022 to 28-02-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118				0	
01-03-2022 to 31-03-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118				0	



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01-04-2022 to 30-04-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118					0	
01-05-2022 to 31-05-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118					0	
01-06-2022 to 30-06-2022	66000	17820	22440	106260	62200	16794	21148	100142	6118					0	
01-07-2022 to 31-07-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-08-2022 to 31-8-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-09-2022 to 30-09-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-10-2022 to 31-10-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-11-2022 to 30-11-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-12-2022 to 31-12-2022	66000	17820	25080	108900	62200	16794	23636	102630	6270	64100	17307	24538	105945	2955	
01-01-2023 to 31-01-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	
01-02-2023 to 28-02-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	
01-03-2023 to 31-03-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	
01-04-2023 to 30-04-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	
01-05-2023 to 31-05-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	
01-06-2023 to 30-06-2023	68000	18360	28560	114920	64100	17307	26922	108329	6591					0	

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2023															
01-07-2023 to 31-07-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
01-08-2023 to 31-08-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
01-09-2023 to 30-09-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
01-10-2023 to 31-10-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
01-11-2023 to 30-11-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
01-12-2023 to 31-12-2023	68000	18360	31280	117640	64100	17307	29486	110893	6747	66000	17820	30360	114180	3460	
TOTAL														71730	

Amount of Rs. 71,730/- may be recovered from the employees concerned and after due verifications of facts and figures under intimation to Audit. Other similar cases may be reviewed at the level of HOO.

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PARA:-08

Subject: Recovery of Rs. 25758/- due to wrong due-drawn statement while making arrear bill on grant of 1st financial upgradation in r/o Sh. Vikas Meena, Nursing Officer.

(Ref. No. Observation Memo No.10, Dated: 06/06/2025)

During the course of test check of the records, it is observed that the first financial upgradation under MACP was granted to Sh. Vikas Meena, Nursing Officer, who has been placed from Rs. 44900/- to 142400/-(pay level -7 in the 7th CPC) to Rs. 47600/- to 151100/-(pay level-8, in 7th CPC) w.e.f. 01/08/2017. Accordingly, APB-26 amounting to Rs. 117678/- was paid wherein it is observed that the drawn statement reflected in the arrear bill does not match with the actual figure shown in the service book of the officer concerned resulting to which an overpayment of Rs. 25758/- has been made Sh. Vikas Meena, Nursing Officer, details of Due/Drawn statement for the period of arrear is as under:-

Period	PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL IN DUE				PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL IN DRAWN				Difference	Pay to be shown by the department while making arrear bill in drawn(DUE/DRAWN SAME IN THE BELOW MENTIONED PERIOD)			
	Basic Pay	HRA	D.A	TOTAL	Basic Pay	HRA	D.A	Total		Basic Pay	HRA	D.A	TOTAL
01/08/2017 to 31/08/2017	62200	14928	3110	80238	60400	14496	3020	77916	2322	62200	14928	3110	80238
01/09/2017 to 30/09/2017	62200	14928	3110	80238	60400	14496	3020	77916	2322	62200	14928	3110	80238
01/10/2017 to 31/10/2017	62200	14928	3110	80238	60400	14496	3020	77916	2322	62200	14928	3110	80238
01/11/2017 to 30/11/2017	62200	14928	3110	80238	60400	14496	3020	77916	2322	62200	14928	3110	80238
01/12/2017 to 31/12/2017	62200	14928	3110	80238	60400	14496	3020	77916	2322	62200	14928	3110	80238
01/01/2018 to 31/01/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
01/02/2018 to 28/02/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
01/03/2018 to 31/03/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
01/04/2018 to 30/04/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
01/05/2018 to 31/05/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
01/06/2018 to 30/06/2018	62200	14928	4354	81482	60400	14496	4228	79124	2358	62200	14928	4354	81482
TOTAL									25758				

Amount of Rs. 25758/- may be recovered from the employees concerned and after due verifications of facts and figures under intimation to Audit. Other similar cases may be reviewed at the level of HOO.

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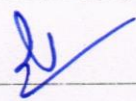
PARA:-09

Subject: Recovery of Rs. 36,072/- due to wrong due-drawn statement while making arrear bill on grant of 1st financial upgradation in r/o Ms. Mamta, Nursing Officer.

(Ref. No. Observation Memo No.13, Dated: 06/06/2025)

During the course of test check of the records, it is observed that the first financial upgradation under MACP was granted to Ms. Mamta, Nursing Officer, who has been placed from Rs. 44900/- to 142400/- (pay level -7 in the 7th CPC) to Rs. 47600/- to 151100/- (pay level-8, in 7th CPC) w.e.f. 13/07/2021. Accordingly, APB-72 amounting to Rs. 140005/- was paid wherein it is observed that the drawn statement reflected in the arrear bill does not match with the actual figure shown in the service book of the officer concerned resulting to which an overpayment of Rs. 36072/- has been made Ms. Mamta, Nursing Officer, details of Due/Drawn statement for the period of arrear is as under:-

	PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL IN DUE				PAY SHOWN BY THE DEPARTMENT WHILE MAKING ARREAR BILL IN DRAWN					Pay to be shown by the department while making arrear bill in Drawn column				
Period	Basic Pay	HRA	D.A	TOTAL	Basic Pay	HRA	D.A	Total	Difference	Basic Pay	HRA	D.A.	Total	Difference to be recovered
13-07-2021 to 31-08-2021	40129	10835	12440	63404	38968	10521	12080	61569	1835	38968	10521	12080	61569	0
01-08-2021 to 31-08-2021	62200	16794	19282	98276	60400	16308	18724	95432	2844	60400	16308	18724	95432	0
01-09-2021 to 30-09-2021	62200	16794	19282	98276	60400	16308	18724	95432	2844	60400	16308	18724	95432	0
01-10-2021 to 31-10-2021	62200	16794	19282	98276	60400	16308	18724	95432	2844	60400	16308	18724	95432	0
01-11-2021 to 30-11-2021	62200	16794	19282	98276	60400	16308	18724	95432	2844	60400	16308	18724	95432	0
01-12-2021 to 31-12-2021	62200	16794	19282	98276	60400	16308	18724	95432	2844	60400	16308	18724	95432	0
01-01-2022 to 31-01-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0



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Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

01-02-2022 to 28-02-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0
01-03-2022 to 31-03-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0
01-04-2022 to 30-04-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0
01-05-2022 to 31-05-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0
01-06-2022 to 30-06-2022	62200	16794	21148	100142	60400	16308	20536	97244	2898	60400	16308	20536	97244	0
01-07-2022 to 31-07-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-08-2022 to 31-8-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-09-2022 to 30-09-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-10-2022 to 31-10-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-11-2022 to 30-11-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-12-2022 to 31-12-2022	64100	17307	24358	105765	60400	16308	22952	99660	6105	62200	16794	23636	102630	2970
01-01-2023 to 31-01-2023	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042
01-02-2023 to 28-02-2023	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042
01-03-2023 to 31-03-2023	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042
01-04-2023 to 30-04-	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042

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Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

2023														
01-05-2023 to 31-05-2023	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042
01-06-2023 to 30-06-2023	66000	17820	27720	111540	60400	16308	25368	102076	9464	62200	16794	26124	105118	3042
01-07-2023 to 31-07-2023	66000	17820	30360	114180	64100	17307	29486	110893	3287	64100	17307	29486	110893	0
01-08-2023 to 31-08-2023	66000	17820	30360	114180	64100	17307	29486	110893	3287	64100	17307	29486	110893	0
01-09-2023 to 30-09-2023	66000	17820	30360	114180	64100	17307	29486	110893	3287	64100	17307	29486	110893	0
01-10-2023 to 31-10-2023	66000	17820	30360	114180	64100	17307	29486	110893	3287	64100	17307	29486	110893	0
TOTAL														36,072

Amount of Rs. 36,072/- may be recovered from the employees concerned and after due verifications of facts and figures under intimation to Audit. Other similar cases may be reviewed at the level of HOO.

PARA:-10

Sub: Recovery of Transport Allowance and dress allowance amounting to Rs. 7380/- in respect of Ms. Sheena Shiji Kumar, Nursing Officer

(Ref. No. Observation Memo No.14, Dated: 09/06/2025)

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 to be granted to Govt. Employees w.e.f. 01-08-1997, transport allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per office memorandum no. 19051/03/2013-E-IV dated 19/07/2018 which provides that nursing allowance will be admissible to nursing personnel during absence upto 60 days. Beyond 60 days leave/absence, nursing allowance will not be admissible. During the test check of salary Bills & PBR along with Leave record, it was noticed that the following employee has been paid transport allowance and dress allowance for the period they remained themselves on leave / absent from their duties due to one or another reason as per detail below:-

S. No.	Name and Designation of the Official/Officer	Period of Leave	Full calendar months for which transport allowance Paid	Transport allowance already deducted	Dress Allowance	Amount to be recovered (in Rs.)	Total
01.	Ms. Sheena Shiji Kumar, Nursing Officer	18/01/2025 to 20/03/2025	Feb. 2025	Nil	1800	5580	7380/-

In view of the above over payment of transport allowance amounting to Rs. 7380/- may be recovered from the official/officer after due verification of facts and figures and deposited into govt. account under intimation to Audit. Other similar cases may also be reviewed at DDO/HOS level and action be taken accordingly under intimation to the audit.

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Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

PARA:-11

Sub:-Recovery of Pay and Allowances for the unauthorized absence from duty amounting to Rs. 3,28,705/ in respect of Ms. Sonu Eapen, Nursing Officer

(Ref. No. Observation Memo No.15, Dated: 09/06/2025)

During the course of test check of salary Bills & PBR along with Leave record, it was observed that Ms. Sonu Eapen, Nursing Officer, was allowed earned leave w.e.f. 07/08/2024 to 09/08/2024(03 days) on her request dated 07/08/2024. She was supposed to join on duty in Burari Hospital on 10/08/2024 however she again applies for extension of leave due to unexpected family emergency w.e.f. 10/08/2024 to 08/09/2024 through email dated 12/08/2024 but the competent authorities denied the extension of leave and proposed for initiation of disciplinary proceedings against the officer concerned. The competent authorities vide its letter dated 12/11/2024 has treated her absence from duty as unauthorized leave and directed to stop her salary with immediate effect till further orders.

As per PBR salary for the complete month of august 2024 to Oct. 2024 has been released to the officer concerned details of which as under:-

Period	Gross Emoluments	Amount Paid	Excess	Remarks
August-2024(w.e.f. 10/08/2024 to 31/08/2024)	121308	86089		Unauthorized absence from duty w.e.f. 10/08/2024
September-2024	121308	121308		
October-2024	121308	121308		
Total		3,28,705		

In view of the above over payment of pay and allowances amounting to Rs. 3,28,705/- may be recovered from Ms. Sonu Eapen, Nursing Officer and deposited into govt. account under intimation to Audit. Other similar cases may also be reviewed at DDO/HOO level and action be taken accordingly under intimation to the audit.



PARA:-12

Sub: Recovery of Transport Allowance, nursing allowance and dress allowance Rs. 64656/- from Ms. Alit Kandulna, Nursing Officer

(Ref. No. Observation Memo No.16, Dated: 09/06/2025)

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 to be granted to Govt. Employees w.e.f. 01-08-1997, transport allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per office memorandum no. 19051/03/2013-E-IV dated 19/07/2018 which provides that nursing allowance will be admissible to nursing personnel during absence upto 60 days. Beyond 60 days leave/absence, nursing allowance will not be admissible. During the test check of salary Bills & PBR along with Leave record, it was noticed that the following employee has been paid transport allowance and dress allowance for the period they remained themselves on leave / absent from their duties due to one or another reason as per detail below:-

S. No.	Name and Designation of the Official/Officer	Period of Leave	Full calendar months for which transport allowance Paid	Transport allowance already deducted	Dress Allowance	Nursing Allowance	Amount to be recovered (in Rs.)
01.	Ms. Alit Kandulna, Nursing Officer	08/11/2023 to 05/05/2024	Dec. 2023 to April-2024	5400x4 5256x1 Total=26856	1800x5 =9000	7200x4 =28800	64656/-

In view of the above over payment of transport allowance amounting to Rs. 64656/- may be recovered from the official/officer after due verification of facts and figures and deposited into govt. account under intimation to Audit. Other similar cases may also be reviewed at DDO/HOS level and action be taken accordingly under intimation to the audit.

PARA:-13

PARA:-13**Sub: Recovery of License Fee, Water Charges and HRA amounting to Rs. 37,373/-.****(Ref. No. Observation Memo No.18, Dated: 09/06/2025)**

During the test-check of Pay Bill Register maintained & provided by the Burari Hospital, Delhi for the audit period, it has been noticed that the following official has allotted Govt. Accommodation but the license fee, water charges are not being deducted as per the norms /rules the details of the same is given below: -

(Amount in Rs.)

S.NO.	Name and Designation	Type	Period	License Fees and water charges Deducted	License Fees and water charges to be recovered	HRA to be recovered	Total Amount of HRA /License fee and water charges to be recovered
	Ms./MRS/MR.						
1	Pinki, Nursing Officer, (PBR Page No 72) Date of allotment Govt. accommodation w.e.f. 12/11/24	QTR no 053 Type III GF, Sec 11 Rohini	12/11/24 to 31/12/24	Nil	LF@915 @50 days & WC@386@50 days	28714	30015
2	Sita Kumari, Lab Tech. (PBR page no 56)	H 23, Govt Hospital campus, Moti Nagar, Delhi	08/24 to 02/25	Nil	LF@370X7=2590 & WC@196X7=1372	Nil	3962
3	Dinesh Kumar, OT tech. (PBR page no 96)	291/96, Meerdard lane, LNJP staff qtr, Delhi	09/24 to 02/25	Nil	LF@370X6=2220 & WC@196X6=1176	Nil	3396
						TOTAL	37,373

HOO/DDO may take necessary action to recover an amount of **Rs.37,373/-** from the concerned officers/Officials after due verification of facts & figures. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

PARA-14

NON PRODUCTION OF RECORD:-

The following records are not produced to current audit and make sure to be shown to next audit:-

1. Logbooks of vehicle
2. Contract file of rate contract for local purchase
3. Records/Information pertaining to Non function of machines/equipment
4. Information pertaining to expired drugs/consumables
5. Information pertaining to unserviceable equipment
6. File of condemnation of articles



(RAJEEV KUMAR)
Inspecting Audit Officer
Audit Party No. XIV

Burari Hospital, Burari, Delhi-110084

Audit Period 2024-2025

TEST AUDIT NOTES

TAN 1 : Subject: -Improper maintenance of Pay Bill Registers.

(Ref. No. Observation Memo. No. 01, Dated: 30/05/2025)

During the test check of the PBRs maintained by the Burari Hospital, Burari, Delhi.

for the Audit period 2024-25 the following irregularities have been noticed: -

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment, PAN no, Adhaar no. etc. were also not found filled.
2. Past information of employees who have been transferred into the unit (required to be entered by LPC) was not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also, information about the employees who have been transferred out of the unit has not been recorded in the PBR and if recorded, not signed by the Competent Authority.
3. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Each entry in the Appendix should have been signed by DDO and the above record may be shown to next audit



TAN -02

Sub: Improper maintenance of Service Books.

Observation Memo No.19, Dated: 09/06/2025

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:

1. 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. and the above records / discrepancies corrected may be shown to next audit


(RAJEEV KUMAR)
Inspecting Audit Officer
Audit Party No. XIV

2712

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

Subject: Inspection Report on the test audit of Burari Hospital, for the period 2020-24

INTRODUCTION

The Internal Audit Report on the accounts of **Burari Hospital , Burari** for the period 2020-24 was conducted by the field Audit Party No. XVIII Comprising of Sh. Jaspal Singh , IAO/Sr.AO & Ms. Chetna, Sr.Asstt. . The audit was conducted between 08/11/2024 to 22/11/2024 . The council of ministers were approved on 20/06/2020 the proposal to make 450 beds operational for COVID 19 hospital in shortest possible time in phased manner and all procurement/sourcing of logistics, supplies, structure and manpower for management of COVID 19 shall be done on nomination bases u/s. 50 of Disaster Management Act 2005 and all the expenditure shall be against the DSHM funds for COVID 19 and as per the order of 16/08/2023 in light of continuous improvement in the COVID situation in Delhi as evident from low reporting of COVID Cases and it has been decided there is no requirement of to keep the hospital beds reserved in Delhi Government hospitals for Covid 19 patients and the hospital is fully functional for general public after 16/08/2023.

AIMS AND OBJECTIVES-

The main objective of the hospital to develop good medical records with sufficient of events, to record the diagnosis, warranted treatment and end-result of all patients and keep records under the safe custody and make them readily available as and when required for patient, clinical staff and medico legal purpose.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2020-24**

HOD

S.No.	Name of HOD	Period
1.	Dr. Ashish Goyal	26/06/2020 to till date
S.No.	Name of HOO	Period
1.	Dr. Swarn Singh	26/06/2020 to 31/03/2023
2	Dr. Shalini D Duggal	01/04/2024 to till date

Name of DDO

S.No.	Name of DDO	Period
1.	Sh. Balwant Kumar	26/06/2020 to 31/03/2024

Name of cashier

S.No.	Name of DDO	Period
1.	Sh. Parveen Kumar Mittal	08/12/2020 to 13/12/2022
2	Sh. Balwant Kumar	14/12/2022 to 21/03/2023
2	Sh. Atul Kataria JA	22/03/2023 to 31/03/2024

**Budget & Expenditure of the Department for the period
2020-24****(Amount in Rupees)**

Year		
	Budget Allotted	Expenditure
2020-21	208200000	179100947
2021-22	293200000	161712827
2022-23	562100000	536371012
2023-24	793700000	730127440

Vacancy Statement as on 31.03.2022:

S. No.	Name of the post	No. Of Sanctioned posts	Filled	Vacant
1.	Group-A	03	01	02
2.	Group-B	447	73	374
	Total	450	74	376

Statutory Audit:

The Statutory audit of the Office of the of **Burari Hospital Burari** have never been conducted by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of of **Burari Hospital Burari** was found satisfactory subject to the observations made in the Current Audit Report.

25/C

PART – I

Old AUDIT REPORT

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
NIL					

Current Audit Report

During the course of current audit, 20 Observation Memos have been issued to Office of the **Burari Hospital, Burari Delhi** for the period 2020-24 and this is the first audit and no previous para is incorporated in current Audit report and 20 memos were converted into 12 Para and 6 TANS

Details of Current Recovery: -

Memo No	RECOVERY POINTED OUT	RECOVERY SETTLED	OUTSTANDING
1	1800	00	1800 ✓
5	6663	00	6663 ✓
6	21024	00	21024 ✓
7	15363	00	15363 ✓
8	66911	00	66911 ✓
9	6967	00	6967 ✓
10	9936	00	9936 ✓
15	3246	00	3246 ✓
Total	131910	00	131910 ✓

Internal audit report has been prepared on the basis of information furnished and made available by the **Burari Hospital Burari Delhi** The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Signature of Inspecting Audit Officer
Name of I. A.O.: Jaspal Singh

mk

Name of the Unit: Burari Hospital, Kaushik Enclave, Burari, Delhi

CURRENT AUDIT REPORT
(PART II)
2020-24

PARA 1:- Recovery of Rs.1800/- towards UTGEIS.
(Audit Memo No 01 Dated: 11/11/2024)

As per order of the Services Department dated F.No. 2/RR/2017/S-IV/1589-1587 dated 16/09/2021 and as per the notification of DOPT dated 09/08/2018, all civil posts under the Union shall be classified as follows:-

S.No.,	Description of posts	Classification of posts
1	A central civil posts carrying the pay in the pay matrix at the level 10 to 18	Group A
2	A central civil posts carrying the pay in the pay matrix at the level 6 to 9	Group B
3	A central civil posts carrying the pay in the pay matrix at the level 1 to 5	Group C

Further as per the notification of the Deptt. Of Health & Family Welfare Govt. of NCT of Delhi dt.06/07/2023 the post of Nursing Officer were classified into Group B Non-Ministrial Non-Gazetted.

During the test check of pay bill register for the period 2023-24, it has been observed that Hospital Authorities have deducted the CGEIS / UTGEIS contribution @ Rs. 30/- per month instead of Rs. 60/- per month in respect of Staff Nurses drawing the pay in the level of 6 or above, however these officials/ officers are classified in Group B as per the order of Delhi Health & Family Welfare Deptt. and Service Department, Government of NCT of Delhi

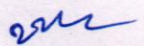
S.No.	Name of the employee	Period	No. of Months	UTGEIS contribution		Amount to be recovered
				Deducted	To be deducted	
1.	Ms. Aishwarya Mary Joseph, Nursing Officer	01/01/2024 to 31/03/2024 ✓	03 ✓	30 ✓	60 ✓	90 ✓
2.	Sh. Alit Kandulna, Nursing Officer	01/01/2024 to 31/03/2024	03 ✓	30	60	90 ✓
3	Ms. Anita Kumari,	01/01/2024 to	03	30	60	90 ✓

✓

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	Nursing Officer	31/03/2024				
4	Sh. Bhajan Lal Bishnoi, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
5	Sh. Devarammeen a, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
6	Sh. Gopal Gurjar, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
7	Sh. Hemant Kumar Narmaulia, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
8	Ms. Mataiwon Marina V, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
9	Ms. MeihuanliuPa mei, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
10	Sh. Prem Singh Meena, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
11	Sh. Renu Chaudhary, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
12	Sh. Sandeep Kumar Yadav, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
13	Ms. Smitha John, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
14	Ms. Sukhvinder Kaur, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
15	Ms. Sushma, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
16	Sh. Ankush Kumar Jain, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
17	Ms. Arti Devi, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓

17	Mr. Asha Devi	01/01/2024 to 31/03/2024	03	30	60	90
18	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
19	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
20	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
21	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
22	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
23	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
24	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
25	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
26	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
27	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
28	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
29	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
30	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
31	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
32	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
33	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
34	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
35	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
36	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
37	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
38	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
39	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
40	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
41	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
42	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
43	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
44	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
45	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
46	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
47	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
48	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
49	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90
50	Mr. Anand Kumar	01/01/2024 to 31/03/2024	03	30	60	90



		31/03/2024				
18	Ms. Babita Mann, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
19	Ms. Beenamol P.G, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
20	Ms. Hema, Nursing Officer, Nursing Officer	01/01/2024 to 31/03/2024	03	30	60	90 ✓
	Total					1800/- ✓

Hospital authority may recover the amount of Rs.1800/- from the official after due verification of facts and figures under intimation to Audit and similar types of other cases and period preceding and succeeding to the Audit Period may also be got reviewed at HOO level.

PARA 2:- (A) Non functioning of equipment.


(Audit Memo No 03 Dated: 12/11/2024)

During the test check of the log book of Minor OT deptt. , it has been observed that the following equipment is lying non functional as per detail given below:-

Sr. No.	Equipment/ Item	Date of Purchase	Warranty	Non Functional w.e.f.	Remarks
1.	O.T. Table	23/02/2023	05 years from the date of purchase	21/07/2023	Non Functional

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

It has been noticed that during the warranty period of the above equipment, the machine is lying non functional which is violation of the Rule 169 of GFR 2017.



(B) Non-functioning of Equipment / machines in Causality department of Burari Hospital.

(Audit Memo No. 4 Dated: 13/11/2024)

Test check of records of log books of equipment's installed in Causality departments of Burari Hospital it has been observed that below mentioned equipment's/machines were found non-functional due to need repair:-

Sl.No.	Equipment/Item	Period of Non-functional	Reasons of Fault
1.	Multipara meter Monitor	16/07/2022	SPo2 Probe not function
2.	Multipara monitor 20D120146	05/06/2023	SP02 Probe NTBP Nose
3.	ECG Machine	12/09/2023	ECG Card Issue

However, due to improper maintenance of Log Books it was difficult to ascertain the period & cost of above non-functioning equipment's. Non-functioning of equipments in the causality departments of the Hospital means the patients were deprived from the basic amenities.

Hospital authority is requested to take appropriate action to get the equipment functional as per procedure laid down in GFR 2017 under intimation to Audit.

PARA 3:- Non deduction of TDS under GST amounting to Rs. 6663/-.

(Audit Memo No. 5 Dated: 13/11/2024)

As per Notification No. 33/2017-Central Tax Dated 15/09/2017 under section 51 GST Rules was issued by the CBIC to enable registration of tax deductors. However, Government suspended the applicability of TDS till 30/09/2018. Now it has been decided that the TDS Permission would be made operative w.e.f. 1/10/2018 Notification number 50/2018 Central Tax dated 13/09/2018 has already been issued in this regard by CBIC, Similar Notification have been issued by respective state Government.

During the test check of vouchers of Burari Hospital Delhi for the year upto 2024, it has been observed that hospital are purchasing the various drugs on the RC of the BSA Hospital and the hospital had not deducted the TDS @2% under section 51 of GST rules on the cost of the items by the Hospital.

Details are as given below

S.No.	Name of Firm	Subject	Bill Number and Date	Amount	TDS on GST to be recovered
1	M/s Solace India Ltd.	Procurement of drugs	CB-104 dated 06/07/2022	36512	730
2	M/s Hospimax Healthcare Pvt. Ltd	-do-	-do-	171974	3439
3	M/s Devak formulations	-do-	-do-	44303	886
4	M/s Vindeca Life sciences Pvt. Ltd.	-do-	-do-	80433	1608
				Total	6663

The above overpayment of Rs. 6663 /- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 4:- Non recovery of TDS amounting to Rs. 15363/- from agencies.

(Audit Memo No. 6 Dated: 13/11/2024) As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers for the Audit period, it has been observed that following agencies have supplied the computers and biometric machine with the warranty period to Burari Hospital, Government of NCT of Delhi, It has observed that recovery of TDS has not been made by the office. The detail of non-recovery made by the Burari Hospital, Government of NCT of Delhi is as under:-

Sr. No.	Bill No. & date	Purpose	Period	Amount Paid (Rs.)	TDS deducted	TDS to be deducted (Rs.)	TDS recoverable (Rs.)
1.	CB 113 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s Ewain Solution	2022-23	106652	0	2133	2133
2.	CB 113 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s TecniaInc	2022-23	474000	0	9480	9480
3.	CB 111 dated 09/07/2022	Procurement of Computer and its peripheral through GeM from M/s Global Enterprises	2022-23	187500	0	3750	3750
Total							15363

The above overpayment of Rs.15363/- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO/HOO level.

PARA 5:- (A) Over payment of Transport Allowance-Recovery of Rs.21024/-

(Audit Memo No. 7 Dated :13/11/2024)

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 during the period they remained themselves absent from their duties due to one and another reason as per detail below:

S.No.	Name & Designation of the official/officer	Period of leave which given.	Period for TA	Transport Allowance paid	Amount to be recovered (in Rs.)
1.	Ms. SonuEapen (Nursing)	15/10/2023 to 13/11/2023	November 2023 to December 2023	5256x2=10512	10512/-

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		12/01/2023	Leave)		
2	Ms. Shally Joseph	16/08/2023 to 04/10/2023	September 2023(Earned Leave	10512	10512
	Total recovery to be made				21024

HOO is requested to recover the amount of Rs. 21024/- after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the level of hospital.

PARA 5(B):- Over payment of Transport Allowance – Recovery of Rs.9936/-.

(Audit Memo No. 10 Dated: 13/11/2024)

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 Ms. RajaniMandhyan Jr. Specialist was paid transport allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below :

S. No	Name & Designation of the official/ officer	Period of leave for which TA given	Period	Transport Allowance paid	Amount to be recovered (in Rupees)
1	Dr. RajaniMandhyan Jr. Specialist (Anesthesia)	17/01/20223 to 07/03/2023 (50 Days Earned Leave)	February 2023	9936	9936
		14/11/2023 to 12/01/2023			
	Total recovery to be made				9936

The above overpayment of **Rs.9936/-** may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 6:- Overpayment of EOL period – recovery of Rs. 66911/-.

(Audit Memo No. 8Dated:13/11/2024)

During the test check of Leave record of the BurariHospital it has been observed that Ms. Rakhi Kapoor has availed Extra Ordinary Leave on medical ground. The pay & allowance for the EOL period were not to be paid by the hospital but scrutiny of Pay Bill Register revealed that recovery of EOL period has not been made by the Hospital.

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The details of overpayment on account of EOL period of the Ms. Rakhi Kapoor (Nursing officer) medical is as under:

Name of Nursing officer	Period of extra ordinary leave for which pay & allow. Paid	Pay & allowances during the leave period (BP+DA)	Amount to be recovered
Ms. Rakhi Kapoor	05/09/2023, 08/09/2023	$82600 + 37996 = 120596 \times 2/30 = 8040$	8040
	16/10/2023 to 19/10/2023 31/10/2023 (5 days)	$82600 + 37996 = 120596 \times 5/31 = 19450$	19450
	14/11/2023 to 15/11/2023 17/11, 23/11/2023 (4 days)	$82600 + 37996 = 120596 \times 4/30 = 16079$	16079
	1/12/2023, 13/12/2023, 14/12/2023 27/12, 28/12, 30/12 (6 days)	$82600 + 37996 = 120596 \times 6/31 = 23342$	23342
Total recovery to be made			66911

HOO is requested to recover the amount of **Rs. 66911/-** after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the level of hospital.

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PARA 7:- Over payment of Nursing Allowance – Recovery of Rs. 6967/-.

(Audit Memo No. 09 Dated: 13/11/2024)

As per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

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

S. No.	Name & Designation of the official/ officer	Period of leave	Allowances paid by the Hospital Nursing Allowance	Amount to be recovered (in Rs.)
1.	Ms. SonuEapen(Nursing Officer)	15/10/2023 to 12/01/2024	15/10/2023 to 13/12/2023(First 60 days) 14/12/2023 to 31/12/2023=7200x18/31 =4180 01/01/2024 to 12/01/2024=7200x12/31 =2787	6967
Total recovery to be made				6967

The above overpayment of Rs. 6967/- may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 8:- Overpayment of Rs. 3246/-Pay and allowance of Dr. SomiKumari (Junior Resident).(Audit Memo No. 15 Dated: 18/11/2024)

- 1) During the test check of personal files of Junior Residents, PBR it has been observed that Dr. SomiKumari , Junior Resident has given the resignation and LPC was issued to Dr. SoniKumari , Junior residents wherein it is mentioned that the officer made over the charge of the office of Burari Hospital on 02/05/2021 (Forenoon). It has been observed while scrutiny of PBR, that the hospital authority has paid the salary to Dr. SomiKamari , Junior Residents upto 02/05/2021 instead of upto 01/05/2021.
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Hence the details of overpayment to Dr. SoniKumari, Junior residents is as under: -

Particulars	Basic pay	NPA	HRA	DA	TA	Total
Pay and allowances paid by the hospital	3619	724	868	738	543	6492
Paid and allowance to be paid by the Hospital	1809	362	434	369	272	3246
Overpayment	1810	362	434	369	271	3246

HOO is requested to recover the amount of **Rs. 3246/-** after due verification of figures and facts under intimation to Audit and similar type of cases may be reviewed at the lever of hospital.

- 2) During the test check of personal file of Dr. AshutoshGurjar , Junior Resident, it has been observed that the officer has given the resignation to the hospital authority on 22/09/2020, and the hospital authority has not accepted the resignation on 29/09/2020 with the reason of prevailing epidemic situation due to Covid 19 and shortage of Junior residents, however the hospital authority has paid the salary to the officer upto 29/09/2020 and no dues certificate from the various department of the hospital has already been issued to the officer.

Reasons of the issuing the no dues certificate and salary upto 29/09/2020 in lack of accepting the resignation of the officer may please be elucidated to the Audit.

PARA 09:- Non-obtaining of status of works for A/A & E/S issued to various agencies.

(Audit Memo No. 16 Dated: 18/11/2024)

During test check of the records of Audit period 2020-24 of Burari Hospital, Kaushik Enclave, Burari, Delhi-110084 relating to Administrative Approval & Expenditure Sanction (A/A/ & E/S), it observed that department had issued sanctions for various works in favor to PWD. Since the Administrative Approvals/ Expenditure Sanctions were issued involved a huge amount, proper follow up/ watch on the physical and financial progress of the work for which the A/A & E/S issued is required.

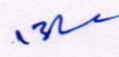
Audit observed that there are no records maintained by the department to watch the progress of works against which A/As & E/S issued. There is no internal control on the part of the Burari Hospital, Kaushik Enclave, Burari, Delhi-110084 over the works after issue of A/As & E/S. In the absence of proper maintenance of records and internal control, the authenticity of expenditure against the sanction of A/A & E/S could not be verified.

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Followings are some instances against which A/A & E/S issued but no progress of work found in the record:-


A/A & E/S issued in favour of PWD

<u>S.No</u>	<u>Name of Work</u>	<u>Amount</u>	<u>In favour</u>	<u>Sanction no & date</u>
1.	Providing & fixing Cubical curtain & aluminum partition with wooden finished, making new washroom and other misc. civil work at 6 th , 7 th Floor & Kitchen work	50,27,800/-	The Executive Engineer (Civil) HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	No. 2053 dated 15/03/2023
2.	Providing & installation and commissioning of Organic Waste Converter Machine of capacity 250Kg/day, Anti-smoke Gun, Covering of Rain Water Harvesting Tank and other allied civil work on emergent basis.	59,59,400/-	The Executive Engineer(Civil), HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	No.7088 dt.18/11/2022
3.	Mechanized Cleaning of Rain Water Harvesting Pond at Burari Hospital and other misc. works	7,74,000/-	The Executive Engineer(Civil), HPD(North), BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	5353 dt.12/09/2022
4.	Filling, carriage and pouring out of drinking and non-drinking water into water tank of Burari Complex	12,85,500/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	3103 dt.13/06/2022



5.	Providing and Fixing Hospital curtain cloth consisting of good quality washable polyester blinded fabric with 450mm nylon mesh for COVID-19 hospital in HDU room at Seventh Floor	9,92,072/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	5334 dt. 22/10/2021
6.	Mechinized Cleaning of Rain Water Harvesting Pond at Burari Hospital	2,96,079/-	The Executive Engineer, HPD(North) PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	3332-3335 dt.01/07/2021
7.	Providing and Fixing Furniture for Covid-19 patients	37,57,649/-	The Executive Engineer, HPD(North)PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi-110085	2138-2141 dt.03/05/2021

Hospital authorities is requested to obtain the status report of the above works and also ensured that the work are being continued as per the sanction order and shall be completed within the stipulated date of completion.



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PARA 10 Subject: Underutilization of the resources (Audit Memo No. 17 dated 18/11/2024)

The council of ministers has approved the proposal of the Health and the Family Welfare Department, Government of NCT of Delhi vide Cabinet Decision No. 2844 dated 26/06/2020: -

To make 450 beds operational of under construction, Burari Hospital as proposed below: -

To make it 450 beds fully function Covid -19 hospital in shortest possible time in phased manner (150 beds in one week), the total requirement may be grouped in three categories and sourced as proposed

Category 1, Medical Manpower and Management

Category 2 Housekeeping, Floor Management Supplies


Category 3 Physical infrastructure and Outsource Service

All procurement/sourcing of logistics, supplies, structure and manpower for management of COVID-19 shall be done on nomination bases u/s 50 of Disaster Management Act 2005 and all expenditure shall be against the DSHM funds for COVID-19 upto availability of funds and make available rest of the expenditure under Government of Delhi Budget.

In view of decrease in positivity rate of Covid-19 cases in Delhi and sufficient COVID bed availability, the Competent Authority has approved to start Non-Covid Services at Burari Hospital w.e.f. 09/03/2022 and the details of Sanctioned Bed and Functional Beds in Burari Hospital is as under: -

S.NO	Department	Sanctioned Beds	Functional Beds
1	Total Beds	768	320
2	In Patient Department	600	280

The Hospital authority is requested to look into the matter and take necessary steps to increase the no. of beds upto the sanctioned beds, so that the purpose of establishing the hospital can be achieved



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PARA 11:- Irregular payment of Annual allowance due to non-submission certificate as required. (Audit Memo No.20 Dated: 18/11/2024)

As per the recommendation of the 7th pay commission, the officers of General Duty Medical officers having PG qualification recognized under Indian Medical Council Act 1956 will be granted annual allowance at the rate of Rs. 2250/- per month . The General Duty Medical officers who do not possess any Post Graduate qualification or who may possess unrecognized PG qualification will be granted annual allowance @1350 per month. The rates of annual allowance will be subject to the following conditions:

- 1) At the end of the financial year each specialist/General Duty medical officers will be required to furnished a certificate to the effect that the amount of annual allowance has been utilized for the purpose it was drawn.
- 2) The rates of annual allowance will be increased by 25% each time the dearness allowance payable on revised pay scale rises by 50 %.

During the test check of office of Burari Hospital , Government of NCT of Delhi, it has been observed that the below mentioned GDMO (Medical) are being medical allowance and officer did not produce prescribed certificate as required.

S.No.	Name and Designation	Allowance @ PM
1	Dr. Gaurav Gupta GDMO	2250
2	Dr.Manish Goel	1350
3	Dr.Sushil Tomar	2250

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4	Dr. Vijay Kumar Aggarwal	2250
5	Dr. Rajni Mandhyan	2250
6	Dr. Ashok Sharma	2250
7	Dr. Suphala Bodo	2250
8	Dr. Gaurav Singh Jareda	1350

The above irregular payment on account of overpayment of Annual Allowance without obtaining the certificate as desired in circular. Hospital Authority are requested to obtain the certificate from the concerned officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO /HOO level.

PARA 12: Non Production of Records.

(Audit Memo No.19 Dated 18.11.2024)

The following record may be provided to the audit:-

1. List of unserviceable items.
2. Files of condensation/auction.
3. Library records.
4. Details of staff that were on leave for more that 1 month during the audit period.
5. Reimbursement of newspaper and magazine in respect of officers of Burari Hospital.
6. Files related to kiosk files and records of the license fee.
7. List of AC Advances, LTC Advance, Medical Advance etc.

Signature of Inspecting Audit Officer
Name of I. A.O.: Jaspal Singh

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**CURRENT AUDIT REPORT
(PART III
2020-24**

TAN 1: Improper maintenance of Pay Bill Registers.

(Audit Memo No.2 dated 11/11/2024)

During the test check of the PBRs maintained by the Burari Hospital, Kaushik Enclave, Delhi-110084 following shortcomings have been noticed:-

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

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

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TAN 2: Short comings in the maintenance of Stock register.

(Audit Memo No.11 dated 13/11/2024)

Stock register maintained by Drugs Store of Burari 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 absence of the signatures of recipients the exact quantity received by the department could not be verified.
2. Blockage / overstocking of drugs in the Store: The consumable items involving the considerable amounts have been overstocked. A few examples from the stock register of Stationery store are given as under

Name of drugs	Balance	Quantity Purchased	Total	Date of receipt	Balance as on 31/03/2024
Tab Cefuroxime	15000	20000	35000	10/10/2023	29700
Tab Diclofence	541680 (01/04/2023)	NIL	541680	0	53580
T. Diltiazem	5970 (20/05/2023)	1500	7470	20/05/2023	5670
T.Dicyclomine	128250 01/04/2023	128250	Nil	0	64450

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 drugs are indented only on the basis of average consumption of last year. S.NO. 2 and 4 above were not consumed in whole year in the hospital and it seems that the drugs were purchased in the year 2022-23 and not consumed till 31/03/2024.

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

TAN 3: Huge Savings under various Heads.
(Audit Memo No.12 dated 14/11/2024)

During the test check of reconciliation statement of Burari Hospital, Kaushik Enclave, Delhi-110084 it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

2020-21					
Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
2210	2210	60000000	18186592	41813408	69.69
	221001110720001 Salary				
	221001110720002 Wages	40000000	0	40000000	100

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	221001110720011 Domestic Travel Expenses	100000	0	100000	100
	221001110720012 Foreign Travel Expenses	100000	0	100000	100
	221001110720020 Other Administrative Expenses	100000	0	100000	100
	221001110720021 Supplies & Materials	50000000	0	50000000	100
	221001110720034 Scholarship & Stipend	5000000	0	5000000	100
	221001110720050 Other Charges	100000	0	100000	100
	221001110720050 Other Charges(Charged)	200000	0	200000	100
2021-22					
2210	2210				
	221001110720001 Salary	100000000	66738215	33261785	33.26
		100000		89662	89.7

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	221001110720011 Domestic Travel Expenses		10338		
	221001110720012 Foreign Travel Expenses	100000	0	100000	100
	221001110720050 Other Charges	500000	192340	307660	61.5
	221001110720050 Other Charges(Charged)	500000	0	500000	100
2022-23					
4210	4210				
	421001110610052 Machinery &equipment	40000000	24838616	15161384	37.9
2023-24					
2210	2210				
	221001110720008 LTC	2000000	782758	1217242	60.86
	221001110720019 Digital Equipment	500000	0	500000	100

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As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Hospital authority may take necessary step to remove the above shortcomings under intimation to audit. Similar type of other cases may also be got reviewed at DDO/HOO level.

TAN 4: Improper maintenance of Service Books.

(Audit Memo No.13 dated 14/11/2024)

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	DESIGNATION	DATE OF RETIREMENT
1	Smt.Rani Bharti	DNS	31/01/2028
2.	Smt. Anita Rani Sharma	Sr. Nursing Officer	30/09/2027

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3.	Smt. Shelly Joseph	Sr. Nursing Officer	31/08/2030
4.	Smt. SarojTurkey	Sr. Nursing OfficerKaramchari	30/11/2028
5.	Smt. Sheela Lal	Sr. Nursing Officer	31/12/2027
6.	Smt. Mala Rachel Singh	Nursing Officer	31/08/2028
7.	Smt. ShyniShaji	Nursing Officer	30/09/2029

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

TAN 5: Short comings in the maintenance of Stock register of Non Consumable Main OT 7th floor. (Audit Memo No.14 dated 14/11/2024)


Stock register (Non Consumable) maintained by BurariHospital were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed bl the course of audit are given below:

1. Non-maintenance of Stock Registers in proper format: It has been noticed that the department is not maintaining stock registers in the prescribed format. They are not maintaining the registers year wise. They are not carried forward the balances and brought forward the balances of non-consumable items every year. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of registers and all the required information / entries are made in the register.
2. Non-attestation of the entries: As required under rules all the entries of receipt of department and further issue to whom 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 In charge.
3. Non-recording of cost, exact specifications and serial number

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.

4) 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,



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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 register havenot been conducted.

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.

TAN 6: Irregularities in maintenance of Cash Book.
(Audit Memo No.18 dated 18/11/2024)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. It has been observed that head of office of Burari Hospital never attested the cash book in token of check. I
 - (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. While scrutiny of cash book it has been observed that Head of office not deputed and responsible subordinate other than the writer of cash book as per the provision in Receipt and Payment rules It has been observed that cash book have not been closed regularly after January 2023 , it has been closed on the monthly basis instead of regular basis and closing balance of the cash book have also not been taken on regular basis.
 - (iii) It has been observed during the test check of Burari Hospital, no TR No. is mentioned in the cash book while depositing the cash into the bank.
 - (iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day. During the scrutiny of cash book of Burari Hospital, it has been observed that
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Head of Office verified the cash balance in the cash book not record a signed and dated certificate to that effect in the Cash Book

- (v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

HOO is requested to look into the matter and to remove the above discrepancies after due verification of figures and facts under intimation to the Audit.

(JASPAL SINGH)
INSPECTING AUDIT OFFICER
Audit Party No.XVIII