

8/11/25
81

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

**AUDIT REPORT OF OFFICE OF INDIRA GANDHI HOSPITAL, GNCTD SECTOR 09, DWARKA,
NEW DELHI FOR THE PERIOD 2024-25.**

INTRODUCTION

The Internal Audit Report on the accounts of **Indira Gandhi Hospital, GNCTD Sector 09, Dwarka, New Delhi for the period 2024-25** was conducted by the field Audit Party No. 27 comprising of Sh. Vipul Kapoor, IAO/AO & Sh. Vijay Verma, AAO. The audit was conducted during 10 working days between 02.06.2025 to 16.06.2025.

AIMS & OBJECTIVES

Indira Gandhi Hospital, Dwarka, sector – 9, Delhi is planned as a 1725 bedded Teaching Hospital and Medical College to be made operational in two phases. **The hospital was planned initially for 500 beds, thereafter it was scaled up to 700 bedded Teaching Hospital**, which was further, scaled up to 1725 beds teaching hospital with multi-specialty and super specialty services and a medical college.

In the second phase, hospital will add 484 bedded MCH block and a medical college with 150 MBBS students' intake annually and different post-graduate programmes including MD/MS/DNB/DM/MCH/Diploma etc. within 54 months as per the affidavit submitted by the Dept of H & FW before the Hon'ble High Court of Delhi.

The Hospital is planned as a facility with state-of-the-art technology in its construction and operations. It is a certified green building with all its bed being oxygen beds. It has been envisaged as a Super speciality hospital which will also have a Medical College in its next phase of construction.

At present, hospital is operational with various multispeciality facilities with ready 1241 functional beds.

Timelines of operations as per the Affidavit submitted by Dept of HFW before Hon'ble High court of Delhi: -

With reference to W.P((C) 5119/2021 in the matter of Dwarka Court Bar Association Versus State (NCT of DELHI) and ORS in the Hon'ble High Court of Delhi, Affidavit was submitted on behalf of the Government of NCT of Delhi on 31.07.2021 regarding the Status Report of Indira Gandhi Hospital and intended timelines for completion and achievement of targets.

Indira Gandhi Hospital was first made operational in during second wave Covid Pandemic in Delhi on 10-5-2021 initially with 250 beds as COVID facility which has been scaled up to 1241 covid beds. Later it was further escalated upto 1600 covid beds. All 1241 beds are well equipped, and oxygen supported beds with MGPS and manifold gas system. It has started its OPD, IPD , Emergency and ICU services.



I. The timelines and targets achieved as committed are as under;

First Phase Development

<u>Targets</u>	<u>Agency</u>	<u>Deadlines/timeline</u>	<u>Current Status</u>
The Civil /Electrical Works for all the wards comprising of 1241 beds. Completion of Emergency and OPD Block	PWD	October 31st 2021	<ol style="list-style-type: none"> 1. Major Civil /Electrical Works for all the wards comprising of 1241 beds was completed by 31st October 2021 2. OPD 2. Block was completed in November 2021 3. EMR Block OT block, 3rd, 4th Floor and 5th Floor are completed and minor finishing works are underway
The installation of Oxygen pipeline at all 1241 beds	PWD	October 31st 2021	MGPS Pipeline was installed for all 1241 beds in November 2021 . Manifold Connection was completed in December 2021
Operationalisation for COVID patients with 1241 beds	Hospital	October 31st 2021	Operationalisation of all 1241 beds was completed on 20th October 2021
<u>Creation of posts</u>	AR Deptt	October 31st 2021	<ol style="list-style-type: none"> 1. Approval of Hon'ble Lt Governor was received for the creation of 1204 posts dated 27/11/2021 2. Further, approval of Hon'ble Lt. Governor GNCTD was received for 918 posts dated 08/06/2022. Total creation of posts – 2122
<u>LMO Tank installation</u>	Hospital through contracted agency	November 2021	20 MT LMO Tank was installed on 24th November 2021 .
OPD/IPD Emergency and Hospital with General Specialities would be made operational	Hospital	Dec. 31 st 2021	<ol style="list-style-type: none"> 1. OPD Services were started w.e.f. 22/11/2021 2. IPD Services w.e.f. 31/12/2021 3. Emergency Services w.e.f. 11/04/2022 4. OT services started w.e.f. 06/07/2022
Procurement of all essential equipment,	Hospital	Dec. 31 st 2021	Essential equipment are procured and commissioned however equipment procurement is ongoing continuous process as per requirement and escalation of services and availability of specialist.
Furniture and fixtures .	PWD	Dec. 31 st 2021	All medical and Non-medical furniture

File
28

			for 1241 beds are procured and commissioned. Further, as per requirement additional furniture will be added.
Contractual Employment	Hospital	Dec. 31st 2021	<ol style="list-style-type: none"> 1. Total 8 Specialists were engaged on contractual basis in May and June 2022 against vacant posts of specialists. 2. Further, a second interview for filling up of the remaining vacant posts of Specialists was held on 23/1/2023. Approval from Hon'ble Lt governor, GNCTD has been received for engaging further 6 Specialists on contractual basis and offer letter has been dispatched. 3. Approval of Hon'ble Lt Governor has also been received for hiring of Nursing and Paramedical staff through outsourcing CPSUs and agency has been contracted.
Regular Employment	Through DSSB, UPSC etc	July 2022	To fill the various category regular posts, proposal have already been submitted to HFW for further necessary action through UPSC, DSSB etc.
Initiation of Super speciality Services	Hospital	Starting July 2022	Approval of Hon'ble Lt. Governor GNCTD has been received for 918 posts dated 08/06/2022 including 144 Teaching Specialists (including superspeciality posts) posts. The Super Speciality Services will be started as the manpower becomes available.
Phase II Development			
Medical College and MCH Block	PWD	54 months after completion of Phase- I	Architect Consultant has been hired for second phase of the Hospital project.
			12 months for Pre Construction activities following the appointment of Consultant
			36 months for Construction

78/c
28

I. Current Status of the Hospital are as under: -

1. Infrastructure & water connection of the Hospital

- a. PWD Status has applied from DDA for completion certificate of building and handover but yet to be received.
- b. The OPD, Ward and Emergency block construction has been completed and the minor finishing works and other ancillary supports system are remaining.
- c. The completion of the Store, Permanent Lab area at upper basement is under process.
- d. Fire NOC has been received.
- e. ETP, STP, Solar Voltaic panels installation have been completed.

2. Bed Strength Status

At present, there are 1241 beds in the Ward block and ready operability, the OPD Block and GF, 1st floor, and 2nd floor, Emergency Block with MGPS facility which includes 188 ICU Beds and 40 Bedded Emergency Ward. As per IPD census and for best utilisation of resources of water, electricity and manpower, wards with 500 beds have been opened up for functionality which is being scaled up / opened up as per patient occupancy.

Present detail distribution of beds as under;

S.No	Name of Department	Number of Ward Beds	ICU	Others	Bed distribution location	Total Beds
1.	General Medicine	164	24		a. 90 Beds C1 & C2 Block, Fifth Floor, Ward Block b. 60 Beds, C1 Block, 6th Floor, Ward Block c. 14 beds, C2 Block, 6th Floor, Ward Block d. 24 Beds (ICU), 1st and Third Floor, Emergency Block	188
2.	Tuberculosis and Respiratory Disease	24	6		30 Beds, First Floor Emergency Block	30
3.	Dermatology, Veneorology & Leprosy	16			16 Beds, C2 Block, Sixth floor	16
4	Pediatrics	90	90	10 beds of Nursery	a. 60 Beds, C2 Block, Fourth Floor, Ward Block b. 30 Beds, C-2 Block,	190

					5th Floor Half c. 48 Beds, PICU, Fourth Floor, OPD Block d. 40 Beds, NICU, Third Floor, Emergency Block e. 10 Beds, of Nursery Third Floor Ward Block respectively	
5.	General Surgery	180	21		a. 120 Beds, First Floor, Ward Block b. 60 Beds, C1 Block, Fourth Floor, c. 21 ICU Beds C1 Block, Second Floor, Ward Block	203
6	Orthopedics	90			a. 60 Beds, C1 Block, 7th Floor, Ward block b. 30 Beds, C2 Block, 6th Floor, Ward Block	90
7	Oto- Rhino- Laryngology	30			30 Beds, C2 Block, 7th Floor, Ward Block	30
8	Ophthalmolog y	30			30 Beds, C2 Block, 7th Floor, Ward Block	30
9	Obstetrics and Gynecology	120	12		a. 120 Beds, C1 & C2 Block, Third Floor, Ward Block b. 12 ICU Beds, Third Floor Emergency Block	132
10	Emergency Medicine	40			40 Beds, Ground Floor, Emergency Block	40
11	Burns and Plastic		21		21 Beds, C2 Block, Second Floor, Ward Block	23
12	Physical Medicine and Rehabilitation	8			8 Beds, First Floor, Emergency Block	8
13	Cardiology	26	10		36 Beds, First Floor, Emergency Block	36
14	Radiotherapy	30			30 Beds, C2 Block,	30

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					8th Floor, Ward Block	
15	Surgical Oncology	30			30 Beds, C2 Block, 8th floor, Ward Block	30
16.	Neurosurgery	30			30 Beds, First Floor, Emergency Block	30
17	Neurology	30			30 Beds, C1 Block, 8th floor, Ward Block	30
18	Urology	30			30 Beds, C1 Block, 8th floor, Ward Block	30
19	Nuclear Medicine	15			15 Beds, First Floor, Emergency Block	15
20	Pediatric Surgery	15			15 Beds, First Floor, Emergency Block	15
21	Nephrology	25		20 Dialysis (on outsourced basis)	20 Beds, 4th Floor, OPD Block	45
22	Psychiatry	16			16 Beds GF Ward block	

70/c
26

3. OXYGEN AVAILABILITY, PRESENT STATUS AND FUTURE PLAN

- a. **50 MT LMO storage tank** has been installed. The tank will serve as a buffer storage for linked Hospitals and further instruction for commissioning is awaited
- b. **One 20 KL LMO Distribution Tank** – has been delivered and installed for Hospital use w.e.f. Nov. 2021. The commissioning of 20 KL LMO has been completed.
- c. **Gas Pipeline System** has been laid down and connected to all 1241 beds for Oxygen Supply which has been connected and tested to the manifold systems
- d. **Six PSA plants of 500 LPM** 6 PSA plants of total capacity 3300 LPM has been installed and are operational for 1241 beds.
- e. **Additionally**, Hospital has 1340 D type Cylinders, 100 B Type Cylinders and 1247 Oxygen Concentrators.

4. Equipment & Furniture

- a. The hospital wards are well equipped with motorised, semi motorised beds, bedside furniture, monitors and utilities.
- b. Essential equipment for Hospital functioning has also been procured and is an ongoing process.

5. Outsource services

Support services as in Group D staff, Sanitation services, Kitchen and dietary, Laundry and Security services have been taken on outsource basis.

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6. Clinical Services

In pursuance of the directions of Hon'ble High Court of Delhi, the target to start Covid facilities for 1241 beds was 20th, October, 2021 and that was successfully achieved in terms of infrastructure, beds and equipment. Further, as per Hon'ble High Court's order, hospital has started OPD services for various specialties with effect from 22nd November, 2021. IPD Services were started from 31st December 2021 and which was halted in view of hospital being designated as Covid Hospital due to rising number of Covid patients (Third Wave). Thereafter, on the decline of the number of Covid patients, the IPD services for routine and regular services has re-started with effect from 31.01.2022.

a. **OPD Services in following specialties**

- i. Medicine,
- ii. Paediatrics,
- iii. Orthopaedics,
- iv. Respiratory Medicine,
- v. Ophthalmology,
- vi. ENT,
- vii. Dermatology,
- viii. Psychiatry,
- ix. Surgery
- x. Gynaecology
- xi. Family Welfare
- xii. Dentistry
- xiii. Ayurveda
- xiv. Homeopathy
- xv. PMR and Occupational Therapy

b. **IPD Services in following departments:**

- i. Medicine,
- ii. Paediatrics,
- iii. Orthopaedics,
- iv. Respiratory Medicine,
- v. Ophthalmology,
- vi. ENT
- vii. Dermatology,
- viii. Gynaecology
- ix. Surgery

c. **ICU Services -**

- i. The hospital is equipped with 188 ICU beds. It also includes 50 bedded Paediatric ICU and 42 bedded Level II ICUs. However, ICU and PICU are functional accordingly with available specialist manpower.

d. **Emergency Services**

- i. Emergency services and Paediatric Emergency services are functional and available 24 X 7 w.e.f. 11/04/2022.
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- e. **Medico legal services**
 - i. Round the clock (24X7) MLC services are available.
 - ii. Mortuary and autopsy services – manpower and infrastructure are ready. File for permission for conducting autopsy and allocation of police station jurisdiction has already been submitted to HFW for further necessary action.
 - f. **Dialysis Unit-**

A 20 bedded Dialysis service with 10 machines is functioning as a part of Pradhan Mantri National Dialysis Programme.
 - g. **Pharmacy Services –**

18 Pharmacy counters are available at, Ground, First and Third floor of OPD Block.
 - h. **Other clinical Services**
 - i. Animal Bites Services (Dog Bite 24x7)
 - ii. Hypertension Clinic
 - iii. Diabetic Clinic
 - iv. Vaccination Services including Covid Vaccination
 - v. Pre-Anesthetic Check Up Clinic
 - vi. Leprosy Clinic
 - vii. Geriatric Clinic
 - viii. ICTC
 - ix. DOTS
 - i. **Registration Counter**
 - i. 7 OPD Counters are available for OPD from 8.30 AM to 4.00 PM
 - ii. 1 counter for IPD and emergency services are available 24 x 7
 - j. Queue Management System at Pharmacy and Laboratory is available.
7. **Diagnostic services**
- a. Laboratory – Both Pathology and Microbiology Laboratory services are available.
 - b. Radiology – X ray services are available. Ultrasound machine is in process for procurement and order has been placed.
Contract for MRI and CT scan on PPP mode has already awarded and CT services is going to start from May 2023.

IV. The current manpower position and status

Approval of Hon. Lt. Governor, GNCT of Delhi was received for creation of 1204 posts in the month of October, 2021 order vide F.No.(8) A/2/DHS/IGH/2020/ CD#000599381 dated 27/10/2021 and further for creation of 918 additional posts vide F.No2/2/1/IGH/2021/PF/CD3112667618/Jsshfw-754-768 dated 8/6/2022. The total sanctioned posts is 2122.

The proposal for filling up of posts on regular basis through UPSC/DSSSB for medical officers, Specialist Grade III Non-Teaching, Nursing Officer, Para-medical and other staff has already been submitted vide files No F.2/17(1)/5/IGH/2021 and F.8/A/2/2020/IGH/Pt file CD#000599381



It is worth mentioning that approval for engagement of manpower on contract or outsourced basis was also received for 1 year or till the time the posts are filled through regular channels of UPSC, DSSB etc whichever is earlier for the Non-Teaching Specialists, Nursing and Paramedical staff. Work order has been issued to selected agency for outsourcing of nursing and paramedical manpower.

Approval of selected candidates of Specialists on Contractual basis has been received from Hon'ble Lt. Governor GNCTD and offer of appointment has been issued.

File is also under submission for approval of engaging Teaching Faculty on Contractual basis vide CD # 000700038

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77

8. Teaching Facility and Infrastructure

- a) The trainings and CME programmes have already been started.
- b) The CNE registration for Academics requirement of Nursing Council has been done.
- c) Internship facility for Paramedical students are already in place.
- d) Skill lab for the hospital is being planned

9. SUPERSPECIALITY SERVICES

Super Speciality Services as per submission of timelines has not been initiated due to lack of super speciality qualified manpower.

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

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

Head of the Department

S.NO	NAME	DESIGNATION
1	Dr. Prof. Babu Lal Choudhary	Medical Director
2.	Dr. Prof. Ishwar Singh	Medical Director

Head of the Office /DDO

S.NO	NAME	DESIGNATION
1	Dr. Pawan Kumar, Splt.	Head of Office
2	Sh. Vijay Kumar Gupta, AAO	DDO

CASHIER

S.NO	NAME	Designation
1	Sh. Parmod Kumar	Sr. Assistant

Vacancy Statement:

72/c

72

Group	Post Sanctioned	Post Filled	Vacant Post
A	440	202	238
B	48	24	24
C	918	29	889
Total	1406	255	1151

Budget and Expenditure for the period 2024-2025

(Amount in Rs.)

BUDGET DETAIL			
Year	Budget allotted	Expenditure made	Balance
2024-25	123,42,50,000	107,62,76,912	15,79,73,088

Statutory Audit:

No information was provided by the UNIT.

Maintenance of Records:

The maintenance of record of **Indira Gandhi Hospital, Sector 09, Dwarka, New Delhi** for the period 2024-25 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.27 for the period 2024-25.


(Vipul Kapoor)
Inspecting Audit Officer
Audit Party No. 27

7/10/21

**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

**PART - I
OLD AUDIT REPORT**

There were 16 audit paras outstanding for the period 2021-2024 involving recovery of Rs.28,19,76,713/-. The department has submitted 05 reply against old audit paras out of which 04 have been settled with the recovery of Rs.29012/- . Balance 12 outstanding audit paras with recovery of Rs.28,19,47,701/- have been incorporated in Current Audit Report (Part-I).

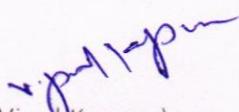
Year	Para No.	Recovery	Para No. settled by Audit Party	Total Outstanding Paras	Remarks
2021-2024	01	35,70,000	-	01	-
	02	27,68,37,943	-	01	-
	03	3,60,000	-	01	-
	04	65404.48	-	01	-
	05	11,14,354	-	01	-
	06	23,492	Settled	-	Recovery made of Rs.23,492
	07	3840	Settled	-	Recovery made of Rs.3840
	08	1680	Settled	-	Recovery made of Rs.1680
	09	-	-	01	-
	10	-	-	01	-
	11	-	-	01	-
	12	-	-	01	-
	13	-	Settled	-	Reply filed
	14	-	-	01	-
	15	-	-	01	-
	16	-	-	01	-
TOTAL	16	28,19,76,713	04	12	29012/-

7/10/21

File No 70

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/Regularized	Balance
2021-2024	01	35,70,000	-	35,70,000
	02	27,68,37,943	-	27,68,37,943
	03	3,60,000	-	3,60,000
	04	65404.48	-	65404.48
	05	11,14,354	-	11,14,354
	06	23,492	23,492	-
	07	3840	3840	-
	08	1680	1680	-
	09	-	-	-
	10	-	-	-
	11	-	-	-
	12	-	-	-
	13	-	-	-
	14	-	-	-
	15	-	-	-
	16	-	-	-
Total	16	28,19,76,713	29012	28,19,47,701/-


(Vipul Kapoor)
Inspecting Audit Officer
Audit Party No. 27

PART-II

(Current Audit Report 2021-2022 to 2023-2024)

PARA 1

Recovery of concessionaire fee and penalty thereof amounting to
Rs. 35,70,000/-. (Ref.-Observation Memo No. 2^o Dated: 29.01.2025)

During the scrutiny of record, it is observed that M/S Krsnaa Diagnostic Limited was awarded to the contract for CT/MRI on PPP Mode as the firm has quoted the highest monthly concessionaire fee/ rental of Rs. 7,20,000/- including GST and tax with 2% annual increment and deposit monthly concessionaire fee for 3 months in advance every quarter.

The service provider shall be responsible for setting up of Radiology unit in the designated area as per the specification provided in Technical Specification. The Radiology unit shall be made functional within 120 days from the date of handing over of the site. Falling which a penalty of INR 2000 shall be levied for each delayed day for a maximum of 60 days. Upon delayed beyond 60 days, the order would be liable to be cancelled and security deposit may be forfeited. Any extension, if granted, will be given only on the permission of the Medical Director (IGH) with levy of same penalty clause.

As per the reply furnished to the audit, the sight for establishing the CT / MRI setup was handed over to the above said vendor on 28.10.2023. The starting date of CT scan was 02.11.2023 and starting date of MRI scan was 01.05.2024. As per the records, the penalty imposition will be effective w.e.f. 28.06.2023 @ Rs. 2000/- per day upto the date when both CT & MRI made functional i.e. upto 01.05.2024. Concessionaire fee w.e.f. 28.06.2023 to 31.10.2023 is still pending to be paid by the aforesaid vendor for the amount of Rs. 7,20,000/- per month. The contract executed between the vendor and Director IGH, is silent on the issue of the penalty clause regarding delay in remittance of Concessionaire fee by the vendor.

The detail of pending payments as under:-

Component	Period	Rate per month	Total
Concessionaire Fee	28.06.2023 to 31.10.2023	7,20,000/-	29,52,000/-
Penalty	28.06.2023 to 01.05.2024 (309 days)	2000/- per day	6,18,000/-
TOTAL			35,70,000/-

As per the observation of audit, amount of Rs. 35,70,000/- is pending from M/s Krsnaa Diagnostic Limited towards concessionaire fee and penalty. The department, therefore, advised to make efforts to recover the said amount from the M/s Krsnaa Diagnostic Limited after due verification of facts & figures.

PARA 2 : Infrastructure charges for Permanent Water & Sewerage Connection amounting to Rs. 27,68,37,943/-

(Ref.-Observation Memo No. 18 & 26 Dated: 15.01.2025 & 22.01.2025)

During the scrutiny of record, it is observed that A/A & E/S for Rs. 27,68,37,943/- (Twenty Seven Crores Sixty Eight Lakhs Thirty Seven Thousand Nine Hundred and Forty Three only) was accorded towards infrastructural charges for obtaining Permanent Water & Sewerage connection for IGH vide sanction No. F23(3)/PWD/IGH/2022-23/5469-71 dated 23.06.2022 payable to DJB by PWD. Whereas the same provision exists in the revised preliminary estimates for the work for construction of 1241 beds approved vide Cabinet Decision No. 3007 dated 03.06.2021.

Revised administrative approval and expenditure sanction for the work of construction of 1241 beds Indira Gandhi Hospital at Sector 9 Dwarka , New Delhi for Rs 932 Crores was accorded The Council of Ministers considered the cabinet note of Pr. Secretary (Health & Family Welfare) and approved the proposals contained in Para 16 of the Cabinet Note. As per para 4.3.5 of the cabinet note the provision for water supply pipes, soil and waste stacks including internal and external pipes up to falls, peripheral water supply grids and storm water drains and also provision has been made for internal water supply and sanitary installation, external sewage etc. Water storage capacities are also provided in the estimates.

In view of the above, it is observed that the infrastructure charges for permanent water & Sewerage connection has been included in the Bulk Services category of Revised Preliminary estimates amounting to Rs 35.33 Crores,

Efforts/correspondence be made with PWD for adjustment / recovery of Rs. 27,68,37,943/- under intimation to audit.

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PARA 3 : Non imposition of penalty on account of violation of agreement viz. non payment of wages in time : Recovery of Rs. 3,60,000/- & other discrepancies.

(Ref.-Observation Memo No. 12 Dated: 21.11.2024)

As per the statutory provisions under cabinet note no. 2323 dated 22.3.2016 & Chief Secy U.O. no. CS/2022/2917-2919 dt.07.03.2022 and circular issued by labour deptt no. F14/Addl LC/wages/2022/3529-3539 dated 28.6.2022," all concerned are hereby directed to ensure that wages to all contractual/outsourced workers are to be paid by the 7th of next month if the establishment has engaged less than 1000 persons/workers and (ii) by 10th of the next month if the establishment has engaged more than 1000 workers regularly without fail. A full proof system should be devised by all the departments(specially by the defaulting Departments) for ensuring that wages to contractual/outsourced staff are to be paid by the 7th of next month and there should be no lapse in this regard."

During test check of outsourcing records as provided by the hospital, it is seen that hospital authorities have hired 233 sanitary attendants and 3 floor supervisor from M/s Aditya Facilities and Trading Pvt Ltd. For the period 1.11.2022 to 31.10.2023 as per file F. 10/ 3 (118)/CTB/IGH/2023 as provided.

As per clause 2.8 of the agreement, service provider is required to pay salaries/wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from the buyer alongwith all statutory documents like PF, ESIC etc. as well as bank statement of payment done to staff. As per labour rules and also affirmed in clause no. 8 of the agreement, the salary of support staff shall be disbursed by the agency on or before 7th of subsequent month. As per clause 11 of the agreement, Rupees 5000/- penalty will be imposed per day for any breach violation or contravention of any terms and conditions.

However, from the file F. 10/ 3 (118)/CTB/IGH/2023 as provided, the following was observed :-

1. As per the sheet of wages and proof of wages of account of staff as submitted by the firm, it is seen that there is considerable delay in the payment of wages for most of the duration of work, as per detail given under but the same has been ignored by hospital authorities as no penalty has been imposed. Had the penalty been imposed at initial stage itself, the firm would have taken necessary steps to pay the wages on time. The delay and penalty to be imposed is as under :-

Month of wage	Due date of payment of wages	Date on which wages paid	Delay in days	Penalty @ Rs. 5000/- per day	Date of actual payment into account of staff	Bill / Sanction
11/2022	7.12.2022	17.12.2022	10 days	50000	NA	2853-59 dt 23.2.2023
12/22	7.1.2023	16.1.2023	9 days	45000	NA	2853-59 dt 23.2.2023

31/11

65/2

Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

1/23	7.2.2023	27.2.2023	20 days	100000	2.3.2023 13.3.2023	4745-51 dt 29.3.2023
2/23	7.3.2023	10.3.2023	3 days	15000		4745-51 dt 29.3.2023
3/23	7.3.2023	11.4.2023	4 days	20000	13.4.2023	CB 118 dt 26.5.2023
4/23	7.5.2023	16.5.2023	9 days	45000	17.5.2023	CB 150 dt 7.6.2023
5/23	7.6.2023	12.6.2023	5 days	25000	14.6.2023	10925-31 dt 17.7.2023
6/23	7.7.2023	15.7.2023	8 days	40000	15.7.2023	11512-18 dt 31.7.2023
11/23	7.12.2023	11.12.2023	4 days	20000	21.12.2023	CB 639 DT 1.1.24
		Total		360000		

The above penalty has been calculated from sanctions available in file or contingency bills as provided by the hospital on the basis of date of submission of wage sheet by the firm in its bank but it is seen that it is different from actual date of credit of wages in the account of its employees. As actual date of credit into accounts of staff differs from the date of wage sheet submitted in bank, the reason of delay may be sought from the firm and in case delay is on part of the firm, the penalty may be updated accordingly under intimation to audit.

For remaining months also, a review may be made whether wages are being paid on time or not and necessary action be taken as per agreement under intimation to audit.

In view of the above observations and reply of the institution, recovery of Rs. 3,60,000/- on account of penalty due to delay in payment of wages as pointed out above be made under intimation to audit. Similar cases be reviewed in r/o all other outsourced services and penalty imposed and recovered in case of delay under intimation to audit.

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PARA 4 : Excess payment of Rs. 65404.48 /- for GST paid to M/s Pankaj Security Services in r/o hiring of security personnel.
(Ref.-Observation Memo No. 07 Dated:20.11.2024)

During test check of record of outsourcing as provided by O/o I G Hospital, Dwarka, it is seen that the hospital has made a GEM contract with M/s Pankaj Security Services for the period 2.11.2022 to 1.11.2023 for hiring of 199 (186+13) security personal for Rs. 5,36,43,1245/. As per the calculation of amount of the contract, the firm is to charge service charges including allowances over and above minimum wages (% per month) @ 0.85% which is inclusive of GST as per calculation given under :-

Basic wages	ESI	Total wage	Total wage for one month	Wages with 18% GST	OC w/o GST	Total wages to be paid of one person	No of resources	T/DU	Contract Value
Basic wages	3.25%	total	one month 26 d	with GST 1.18	0.85%				
769.96	25.02	794.98	20669.48	24389.99	175.69	24565.68	13	12	3832245.61
699.5	22.70	722.20	18777.20	22157.10	159.61	22316.70	186	12	49810879.31
									53643124.92

However, from the sanctions issued & bills as provided, it is seen that the firm has charged GST of 18% on the service charges in its bills resulting in overpayment of Rs. 65404.48 to be recovered from the agency :-

Bill No.	Date	Month	Basic +ESI	0.85%	Total bill amount	GST paid	Total bill amount	GST to be paid 18% of E	Amount of recovery
637	1.1.2024	Bonus bill 11/22 to 10/23	2504019	21284.16	2525303	454554.61	2979858	450723.5	3831.15
706	1.2.2023	Nov-22	2161687	18374.34	2180061	392410.98	2572472	389103.6	3307.38
706	1.2.2023	Dec-22	2246236	19093	2265329	407759.18	2673088	404322.4	3436.74
Bill not provided		Jan-23	2248154	19109.31	2267263	408107.42	2675371	404667.7	3439.68
Bill not provided		Feb-23	2133989	18138.91	2152128	387383.04	2539511	384118	3265.00
108	19.5.2023	Mar-23	234365	19921.0	236357	425443.68	278902	421857.	3585.79

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Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

			5	7	6		0	9	
136	1.6.2023	Apr-23	240625 8	20453.1 9	242671 1	436807.97	286351 9	433126. 4	3681.57
212	6.7.2023	May-23	246508 9	20953.2 5	248604 2	447487.53	293352 9	443715. 9	3771.59
257	25.7.2023	Jun-23	246508 9	20953.2 5	248604 2	447487.53	293352 9	443715. 9	3771.59
340	25.8.2023	Jul-23	291310 8	24761.4 2	293786 9	528816.48	346668 6	524359. 4	4457.06
399	22.9.2023	Aug-23	311222 8	26453.9 3	313868 2	564962.67	370364 4	560201 4	4761.71
467	20.10.2023	Sep-23	311222 8	26453.9 3	313868 2	564962.67	370364 4	560201 4	4761.71
631	27.12.23	Nov-23	315907 2	26852.1 1	318592 4	573466.36	375939 1	568633 1	4833.38
702	25.1.2024	Dec-23	315907 2	26852.1 1	318592 4	573466.36	375939 1	568633 1	4833.38
812	14.3.2024	january 24	315907 2	26852.1 1	318592 4	573466.36	375939 1	568633 1	4833.38
840	23.3.2024	Feb-24	315907 2	26852.1 1	318592 4	573466.36	375939 1	568633 1	4833.38
					Total				65404.4 8

Recovery for the wage month of January and February 2023 has been made on basis of sanction issued, the same be verified from the bill payment also.

Recovery of 65404.48/- may be made after due verification of facts and figure under intimation to audit.

Similar type of cases in r/o outsourced services during the audit period may be reviewed and recovery, if any, made under intimation to audit.

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PARA 5 : Irregular payment of Annual Allowance to Doctors – Rs. 11,14,354 /-.
(Ref.-Observation Memo No. 08 Dated:20.11.2024)

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 medical officers of Indira Gandhi Hospital, Sector-9, Dwarka, New Delhi for the Audit period i.e. since inception to 2024, it has been observed that hospital has paid Annual Allowance as a part of their pay & allowances without obtaining intended purpose from the doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the recipients of this allowance. Details of Medical officers to whom Annual Allowance paid during audit period is as under:

Name of Medical Officer	Designation	PBR Page No.	Period	Annual Allowance paid	Amount paid (In Rs.)
Dr. Manipadma Rabha	SMO	03	01.03.2022 to 28.02.2023	1350x12m	16200
		02	01.03.2023 to 28.02.2024	1350x12m	16200
Dr. Kamlesh Saini	SMO	04	01.03.2022 to 28.02.2023	1350x12m	16200
		03	01.03.2023 to 28.02.2024	1350x12m	16200
Dr. Hema jain	SMO	5	01.03.2022 to 28.02.2023	1350x12m	16200
		9	01.03.2023 to 28.02.2024	1350x11m	14850
Dr, Rashmi Rekha Borch	SMO	6	01.03.2022 to 28.02.2023	1350x12m	16200
		4	01.03.2023 to 28.02.2024	1350x12m	16200
Dr. Ajay Kumar	SMO	7	01.03.2022 to 28.02.2023	1350x11m+176	16026
		11	01.03.2023 to 28.02.2024	1350x12m	16200

371

621

Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

Dr. Deepika Aggarwal	SMO	8	01.03.2022 to 28.02.2023	1350x12m	16200
		16	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Ram Asare	Specialist	10	01.03.2022 to 28.02.2023	2250x12m	27000
		19	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Neeti Jain	Specialist	11	01.03.2022 to 28.02.2023	2250x12m	27000
		18	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Surabhi Mohanty	Specialist	12	01.03.2022 to 28.02.2023	2250x12m	27000
		15	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Seema Grover	Specialist	13	01.03.2022 to 28.02.2023	2250x12m	27000
		06	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Moinul Haque	Specialist	14	01.03.2022 to 28.02.2023	2250x12m	27000
		05	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Naresh Chandra	Specialist	15	01.03.2022 to 28.02.2023	2250x12m	27000
		07	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. S.K. Sinha	Specialist	16	01.03.2022 to 28.02.2023	2250x12m	27000
		08	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Sanjay Amboj Lakra	Specialist	17	01.03.2022 to 28.02.2023	2250x12m	27000
		22	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Pawan Kumar	Specialist	18	01.03.2022 to 28.02.2023	2250x12	27000
		01	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Smita Malik	Sr. Specialist	19	01.03.2022 to 28.02.2023	2250x12m	27000
		14	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Amit Panwar	MO	20	01.03.2022 to 28.02.2023	1350x9m+90 0+784	13834
		12	01.03.2023 to 28.02.2024	1350x12m	16200

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Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

Dr. Raju Panchala	MO	21	01.03.2022 to 28.02.2023	1350x12m	16200
		13	01.03.2023 to 28.02.2024	1350x12m	16200
Dr. Kiran Bhanot	Consultant	22	01.03.2022 to 28.02.2023	2250x12m	27000
		21	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Homeswqr Tongbram	Specialist	23	01.03.2022 to 28.02.2023	2250x12m	27000
		24	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Sunil Kakkar	Specialist	24	01.03.2022 to 28.02.2023	2250x12m	27000
		23	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Madhu Sinha,	Specialist	25	01.03.2022 to 28.02.2023	2250x12m	27000
		17	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Raj Kumari Meena	-	26	01.04.2022 to 28.02.2023	2250x10m+9 75	23475
		20	01.03.2023 to 28.02.2024	2250x12m	27000
Dr. Dinesh Kumar	Gdmo-I	27	09/2022 to 28.02.2023	1350x5m+63 0	7380
		10	01.03.2023 to 28.02.2024	1350x12m	16200
Dr. Rajesh singh	Specialist	25	01.08.2023 to 31.11.2023	2250x4m	9000
Dr. Ichhpal Singh	SMO	26	01.08.2023 to 28.02.2024	1350X6M+1 089	9189
TOTAL					1114354

Recovery of Rs. 11,14,354/- may be made from the officers concerned under intimation to audit.

PARA 6 : Recovery of Rs. 23,492/- on account of overpayment of Child Care Leave.

(Ref.-Observation Memo No. 06 Dated:19.11.2024)

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

During scrutiny of Service books and PBRs of o/o the Indira Gandhi Hospital, Sector-9, Dwarka, New Delhi for the Audit period i.e. since inception to 2024, it has been observed that the following officers have availed more than 365 days leave as on date and the Hospital has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of **Rs.23,492/-** during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

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

1. Dr SURABHI MOHANTY
(Balance Child Care Leave as on 01.01.2024 – 200 days)

Period of leave in excess of 365 days after date of notification	Total No. of days	100% Salary paid during the period by office (Basic pay + NPA+DA)	100% Salary paid for excess days	Salary to be paid as per notification (80%)	Recovery to be made (In Rs.)
1	2	3	4 (B. P./No. of days of month x excess CCL availed)	5	6 (4 – 5)
02.01.2024 to 12.01.2024	11	83300 + 16660+49980=149940	149940/31x11 =53205	42564	10641
TOTAL RECOVERY TO BE MADE					10641

2. Dr. Kamlesh Saini

(Balance Child Care Leave as on 19.11.2023– 369 days)Availed CCL wef 20.11.2023 to 02.12.2023 for 13 days, hence Balance CCL as on 24.11.2023=365days

Period of leave in excess of 365 days after date of notification	Total No. of days	100% Salary paid during the period by office (Basic pay + DA)	100% Salary paid for excess days	Salary to be paid as per notification (80%)	Recovery to be made
	2	3	4 (B. P./No. of days of month x excess CCL availed)	5	6 (4 – 5)
24.11.2023 to 30.11.2023	07	126600+25320+63806 =215726	215726/30x07= 50336/-	40269	10067
01.12.2023 to 02.12.2023	02	126600+25320+63806 =215726	215726/31x02= 13918/-	11134	2784
TOTAL RECOVERY TO BE MADE					12851

Recovery of Rs. 10641+12851=Rs.23492 /- on account of over payment of CCL be made from above said officers after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed.

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26

PARA 7

Short Recovery of Licence Fee amounting to Rs. 3840/-

(Ref.-Observation Memo No. 05 Dated:18.11.2024)

During the test-check of Pay Bill Register as maintained & provided by the Indira Gandhi Hospital, Sector-9, Dwarka, New Delhi for the audit period since inception to 2024, it has been noticed that the following official has Govt. Accommodation in type III flat of Dwarka and Rs. 370/- as license fee and Rs. 236/- as water charges are being deducted.

The License fee for Type III Dwarka flats has been revised from 370 to 470 w.e.f. 1/7/2017 vide order no. F.4(1)/Misc./PWD&H/A-II/2004/Part file/23.88-2400 dated 15.2.2018 & from Rs.470/- to Rs.560/- wef 1st July,2020 as per order No.F.4(1)/Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08.10.2020 and further order no. 18011/2/2015-Pol.III dated 10.07.2023, the License Fee was revised from 470/- to 660/- w.e.f. 1.7.2023.

From the PBR and records as provided by the hospital, the official joined the hospital wef 03/2022 and the License fee is being deducted @ Rs. 370/- instead of 470/- These revision of license fee rates since 7/2017 have not been implemented, thereby resulting in short recovery of License fees as per the details given below for the period 3/22 to 10/24 :

(Amount in Rs.)

PBR page no.	Name	Designation	Type	Licence Fees Deducted	Licence Fees to be Deducted	Period	Amount to be recovered	Amount of recovery
80 (2022-2023) 24 (2023-2024)	Mool Chand	Pharmacist	Flat no. 311, Type-III, Block-14, PWD Flats, Sector -03, Dwarka	370	560	March 2022 to June 2023 (16 months)	3/22 to 6/23 @ 190 X 16 = 3040/-	3840/-
				560	660	July 2023 to Feb 2024 (08 months)	7/23 to 02/24 @ 100/- X 08 = 800	
Total								3840/-

However, since the date of allotment of / possession of quarter is not available, the recovery for the period 7/2017 to 2/2022 may be calculated after verification of facts and figure from the past records and recovery if any be made under intimation to audit.

HOO/DDO may take necessary action to recover an amount of Rs.3840/- 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.

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PARA 8 : Short deduction of UTGEIS of Rs. 1680 /-.

(Ref.-Observation Memo no.3 Dated 14.11.2024)

As per Central Govt Employee Group Insurance Scheme CGEIS/ Union Territories Group Insurance Scheme (UTGEIS) & SO 3964 (E) dated 9.8.2018, the posts has been classified into groups 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 stands classified by virtue of aforesaid notification. The rate of 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 test check of PBR as maintained & provided by for the Audit period since inception to 2024, it has been observed that there is short deduction of UTGEIS in r/o the following employees as per detail given :-

S No.	EmpL. name	Desig.	UTGEIS to be deducted	UTGEIS deducted	Short deduction	Period	Month	Amount
1.	Chitra Srinivasan	ASO	60	30	30	1/2022 to 12/2022	12	360/-
2.	Mamta Shukla	ASO	60	30	30	1/2022 to 12/2022	12	360/-
3.	Sanjay Gupta	ASO	60	30	30	1/2022 to 12/2022	12	360/-
4.	Meenu Kapoor Rathore	ASO	60	30	30	3/2022 to 12/2022	10	300/-
5.	Deshbandhu Gosain	ASO	60	30	30	3/2022 to 12/2022	10	300/-
Total								1680/-

HOO/DDO may take necessary action to recover an amount of Rs.1680/- from the concerned officers/Officials after due verification of facts & figures. Since the above recovery has been calculated only for the audit period on the basis of PBR as provided as provided , the same may be updated /calculated from the month of January of next year of the entry of official in Gr. B post or from next January month as per SO 3964 (E) dated 9.8.2018 whichever is earlier. The Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

PARA 9 : Non-compliance of Rule 149 of General Financial Rules.

As per Rule 149 of GFR, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by GeM SPV. *The procuring authorities will certify the reasonability of rates.* The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under:

(ii) Above Rs.25,000/- and up to Rs.5,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. *The tools for online bidding and online reverse auction available on GeM can be used by the Buyer even for procurements less than Rs 5,00,000.*

(viii) A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

(a) Splitting in procurement of various equipments

Scrutiny of files pertaining to procurement of various equipments audit observes that the department has not complied with the general provisions / rules contained in the GFR as quoted above in the following purchase proposals. Further, rate reasonability certificate which is mandatory condition as per the provisions of GFR has also not been furnished by the procuring entity.

(a) (Ref.-Observation Memo No. 27 Dated: 22.01.2025)

(1) Physiotherapy Non-Consumable F.Y. 2022-23 (F.6/16/50//Physiotherapy-Non-Cons/GeM/IGH/2022-23/Proc.)

Sl.No.	Amount (Rs.)	Proposal Date	Demand Date
1	4,83,308/-	20.05.2022	22.04.2022
2	4,97,500/-	13.06.2022	20.06.2022
3	7,02,784/-	08.08.2022	22.04.2022

(2) Proc. Of Non-Consumable items for Eye Deptt. F.Y. 2022-23 (F.6(16)(15) Non Consumable Eye item/GeM/IGH/2022-23)

Sl.No.	Amount (Rs.)	Proposal Date	Demand Date
1	2,93,777/-	27.04.2022	09.04.2022

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55

Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

2	9,68,500/-	01.07.2022	14.06.2022, 16.06.2022
3	6,98,944/-	14.07.2022	08.07.2022, 01.06.2022
4	4,93,420/-	03.02.2023	28.01.2023

(b) Splitting in procurement of Lab refrigerators

(Ref.-Observation Memo No. 24 Dated: 21.01.2025)

As per Rule 149 (viii) of GFR, a demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

On scrutiny of stock register (non-consumable – IV) of the department, it has been observed that in the following cases the procurement has made in piecemeal which is violation of above said rule;

Sl.No.	Items	Firms	Date of Procurement	Qty	Page No. of Stock Register
1	Laboratory Refrigerator	M/s Mars Corporation	24.01.2022	02	250
2	-do-	-do-	25.03.2022	02	250
3	-do-	M/s Pioneer Associates	07.06.2022	02	250
4	-do-	M/s Herman Traders	28.06.2022	03	250
5	-do-	M/s Dogra Healthcare	14.06.2022	04	251
6	-do-	M/s Innovative Life Science	26.07.2022	02	251
7	-do-	M/s Dogra Healthcare	29.08.2022	04	251
8	-do-	M/s Zexmon International	22.03.2023	03	399
9	-do-	M/s Mars Corporation	16.07.2023	01	399
Total				23	

The department is advised to strictly adhere to the provisions of GFR while making procurement and take initiative to regularize the proposals as quoted above from competent Authority

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Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

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54

PARA 10 : Short supply of various items (Non-consumable) by PWD.
(Ref.-Observation Memo No. 25 Dated: 21.01.2025)

On scrutiny of Stock Register No. IV(A) (Non-consumable), it has been observed that the certain items which are shown as available in balance column in the stock register but the items are not physically available as per the remarks furnished in the stock register as per details given below:

Sl. No.	Items	Balance / Dated	Page No.	Remarks
1	Vaccum Probe	1305 / 24.12.2022	77	Letter regarding discrepancy of quantity supplied by electrical PWD branch has been sent to EE Electrical PWD vide letter No. 12925 dated 27.12.2022 that quantity was less supplied by PWD.
2	Vaccum Jar 600 ml	54 / 24.12.2022	97	
3	Vaccum Jar 1000 ml	153 / 20.12.2022	101	
4	L.P. Tubing Vaccum Hoses	979 metter / 24.12.2022	109	

In view of above remarks, it seems that there is a short supply of above items by PWD. Efforts to be made by the hospital authorities to recover the balance quantity of the items stated above from PWD under intimation to audit.

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PARA 11 (a) : Non compliance of rule 149 of GFR for Procurement of various Equipment's.

(Ref.-Observation Memo No. 21 Dated: 20.01.2025)

During the scrutiny of procurement proposals various equipment's, it was observed that the bid for Advance Ophthalmic Operating microscope for Ophthalmology department was uploaded on GeM Portal. In response, Four bidders have participated out of which two bidder was disqualified by the technical evaluation committee. The financial evaluation committee has opened the financial bid of the two technically qualified firms. Details of which is as under:

Sl. No.	Name of the firm	Make & Model	Amount
1	M/s Mars Corporation	Make – TAKAGI Model – OM-19	Rs. 62,92,000/- (Unit Price) Rs. 16,29,098.45/- (CMC for five years after warranty)
2	M/s Pioneer Associates	Make – ZEISS Model – ZEISS OPMI Lumera I with Halogen Illumination for anterior surgery	Rs. 1,11,33,000/- (Unit Price) Rs. 15,43,002.87/- (CMC for five years after warranty)

The financial evaluation committee has decided to send e-mails to the GNCTD hospitals for obtaining supply order of the Advance Ophthalmic Operating microscope during the last 03 years for rate reasonability/price justification. In response, no reply has been received from any Delhi govt. hospitals. Financial evaluation committee has declared the L1 price quoted by M/s Mars Corporation India as justified and recommended for procurement without opting the Reserve Auction Tool available on GeM Portal. Whereas per rule 149(iii), procurement above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM. Further, it is observed that in majority of proposals only restrictive firms have participated in the Bid and finally only two bidders were found eligible for opening of financial bid and one firm has quoted abnormal rates.

In view of the above provisions, it has been observed that department has not complied with the provisions of GFR It is further observed that only restrictive firms were found eligible for opening of financial bid

(b) Non compliance of rule 149 of GFR for Procurement of various Equipment's.

(Ref.-Observation Memo No. 22 Dated: 20.01.2025)

During the scrutiny of procurement proposals various equipment's, it was observed that the bid for C- ARM Image Intensifier system for Ortho department was uploaded on GeM Portal. In response, eleven bidders have participated out of which one bidder was disqualified by the technical evaluation committee. The financial evaluation committee has opened the financial bid of the two technically qualified firms. Details of which is as under:

Sl. No.	Name of the firm	Make & Model	Amount
1	M/s Kkansha Enterprises	Make – Allengers Model – Allengers 59 R	Rs. 58,13,313/- (Unit Price) Rs. 7,52,579/- (CMC for five years after warranty)
2	M/s Americon Meditech System Pvt. Ltd	Make – American meditech Model – Medscan R-MP	Rs. 64,00,000/- (Unit Price) Rs. 8,28,530/- (CMC for five years after warranty)

The financial evaluation committee has decided to send e-mails to the GNCTD hospitals for obtaining supply order of the C- ARM Image Intensifier system during the last 03 years for rate reasonability/price justification. In response, no reply has been received from any Delhi govt. hospitals. Financial evaluation committee has declared the L1 price quoted by M/s Kkansha Enterprises India as justified and recommended for procurement without opting the Reserve Auction Tool available on GeM Portal. Whereas per rule 149(iii), procurement above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

In view of the above provisions, it has been observed that department has not complied with the provisions of GFR.

(c) Irregularities in procurement of Ultra Sound Scanning Machine vide bid No. GEM/2022/B/2444752.

(Ref.-Observation Memo No. 20 Dated: 20.01.2025)

During the scrutiny of file No. F6/16/26/USG-Radiology/GeM-Bid/IGH/2022-23, it was observed that the bid for Ultrasound Scanning Machine Qty. 01 was uploaded on GeM Portal. In response, four bidders were participated out of which two bidders were disqualified by the technical evaluation committee. The financial evaluation committee has opened the financial bid of the two technically qualified firms. Details of which is as under:

Sl. No.	Name of the firm	Make & Model	Amount
1	Aroma India	Make – Esaote Model – MY LABX6	Rs. 29,80,000/- (Unit Price) Rs. 3,85,784/- (CMC for five years after warranty)
2	R.K. Enterprises	Make – Alpinion Model – ECUBE8 DIAMOND	Rs. 32,50,000/- (Unit Price) Rs. 7,66,093/- (CMC for five years after warranty)

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The financial evaluation committee has decided to send e-mails to the GNCTD hospitals for obtaining supply order of the Ultrasound Scanning Machine during the last 03 years for rate reasonability/price justification. In response, no reply has been received from any Delhi govt. hospitals. Financial evaluation committee has declared the L1 price quoted by M/s AROMA India as justified and recommended for procurement without opting the Reserve Auction Tool available on GeM Portal. Whereas per rule 149(iii), procurement above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM. Further, as per rule 173(xx) rate reasonability can be determined on the basis of prevalent market rate.

In view of the above provisions, it has been observed that department has not complied with the provisions of GFR. It is further observed that the institute has newly established and only restrictive firms i.e.(2) firms were found eligible for opening of financial bid in the aforesaid proposal As per provision contained in rule 144 of GFR Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement ,the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required. As the provision of reverse auction tool is available on GeM portal to obtain more competitive rates. It is advised that the reverse auction tool is to be exercised by the procuring entity to obtain more reasonable rates/competitive rates to avoid loss to the Govt. exchequer.

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Audit observes that -

1) The procurement of goods which are available on GeM, the department should follow the procedure as laid down in Rule 149 of GFR.

(2) Procurement should be proceeding by the department on its own Rate Contract which may be made till the validity of RC, if available.

(3) Option (iii) & (iv) as stated in OM dated 24/08/2017 above may be adopted in exceptional or extreme exigencies. However, the Purchase committee will bring on record, the exigencies and detailed reasons as to why GeM was not used.

(4) Awarding a contract for outsourcing of Nursing orderlies on the rate contract of other hospital without obtaining relaxation of normal purchase procedure from the competent authority and further the rates of M/S Kushwaha services was not approved rate of BSA Hospital at the time of awarding contract / during currency of contract to M/s Khushwaha services.

In view of the above audit advised to regularise the contract for outsourcing for nursing orderly from the competent Authority.



PARA 13 : Outstanding liability of Rs. 46,87,729/- on account of water bills of DJB.
(Ref.-Observation Memo No. 14 Dated: 22.11.2024)

During test check of water bills as provided by the hospital, it is seen that DJB has imposed arrear of Rs.29,07,25,969.88 and late payment charges of Rs. 1,45,36,298.54 totaling to Rs. 30,53,64,890/- on the hospital in its bill no. 785006375362 dated 24.2.2022. However, the same were not paid and hospital made a request to waive off the same on the ground of being govt institution vide its letter dated 9.3.2022.

However, from the last bill paid having no.785185121711 dated 14.11.2024 as provided by the hospital, the amount has been reduced but still total amount of Rs. 46,87,729 (Rs.2,23,225.28 on account of late payment charges and Rs. 44,64,503.45 on account of arrear) are being shown as outstanding liability on the part of hospital.

Steps taken to dissolve the outstanding liability under intimation to Audit.

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PARA 14 : Avoidable payment due to non- availing of rebate on account of Rain Water Harvesting System.

(Ref.-Observation Memo No. 15 Dated: 22.11.2024)

AS per Delhi Jal Board Circular No. DJB/EE(RWH)/GWC/2016/631 dated 18.03.2016, such plots/properties on 500 sqm plot area or more and having functional RWH systems shall be granted rebate of 10% in the bill amount. Rebate is 15% if both the systems i.e. RWH and waste water recycling plants are set up and functional.

The Hospital being a Govt. Institution is entitled to 15 % rebate on the total amount of water bill charges by providing a certificate of adopting measures for water harvesting and/or recycling of waste water. During the scrutiny of the water bills as provided by I G Hospital, Dwarka, Delhi , it is found that the Hospital has paid huge amount to Delhi Jal Board without availing rebate of 15% of rain water harvesting. Details of water bills bearing K No. 7859215334 paid by the hospital are as follows:

Bill Period	AMOUNT (In Rs.)	Bill No. of DJB
25.08.2021 TO 08.09.2021	5,16,047/-	CB-62/08.10.2021
-	2,04,734/-	CB-94/02.12.2021
17.11.2021 TO 24.12.2021	89,047/-	CB-106/11.01.2022
19.01.2022 TO 24.02.2022	1,02,624/-	CB-194/19.03.2022
18.11.2023 TO 23.12.2023	31,25,137/-	CB- 640/01.01.2024
23.12.2023 TO 16.01.2024	19,53,086/-	CB- 711/01.02.2024
16.01.2024 TO 15.02.2024	24,11,350/-	CB-782/29.02.2024
16.10.2024 TO 14.11.2024	23,95,889/-	CB-544/19.11.2024
Total	1,07,97,914/-	
Rebate 15%	16,19,687/-	

Had the hospital authorities taken the steps to get the rebate, they could have got the rebate amounting to **Rs.16,19,687/-** on water bills.

Efforts may be made to adjust 15% rebate of rain water harvesting with DJB under intimation to audit.

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PARA 15 : Non availability of essential drugs.
(Ref.-Observation Memo No. 10 Dated: 21.11.2024)

As per drug policy of Delhi, all essential drugs for health care should be available at all times at all the health facilities of the state.

Further as per instructions of CPA the hospital while placing their supply orders for the next 4 months should keep buffer stock for three months to meet the demand in case of emergency/deleted/supply/non supply to prevent non availability of essential drugs. The assessment of requirement of CPA and non CPA drugs should have been on the basis of stock in hand and actual consumption during the past period.

During the test check of stock of drugs/injections in Stock Register Sr I & 3 2023-24 as provided by the hospital revealed that the following essential drugs remained out of stock for consideration period for ranging from 2 months to whole year days during the audit period 2023-24

Sl. No.	Name of medicine	Period of medicine non availability		Approx. period	Page No.
1.	Inj Mannitol 20% 100 ml	21.12.2023	31.3.2024	3 months 9 days	8
2.	INj Lignocaine +adrenaline	28.12.2023	2.2.2024	1 month 5 days	22
3.	INJ Methyl Prednisolone 125 mg	7.10.2023	31.3.2024	5 months 25 days	62
4.	Inj Etophylline	5.1.2024	31.3.2024	2 months 25 days	77
5.	Inj Tigecyclin 50 mg	29.11.2023	15.1.2024	1 month 17 days	101
6.	Tab Etophylline 150mg	1.4.2023	31.3.2024	12 months	28
7.	Tab rantidine 150 mg	26.4.2023	29.11.2023	7 months	109
8.	Tab Telmisartan	1/4/23	31/3/24	1 year	57
9.	T. Phenytoin Sodium 100 mg	15/1/24	31/3/24	2 months 16 days	72
10.	T Dicyclominc 10 mg	22/11/23	31/3/24	4 months 9 days	105

The department should ensure that all essential drugs be available for patients in patient care and to avoid any casualty due to short supply of above medicines.

PARA 16

Blockage of stock / funds due to unplanned purchase.

(Ref.-Observation Memo No. 09 Dated:20.11.2024)

Stock register as maintained & provided by I G Hospital, Dwarka were test checked and it has been observed that hospital has purchased / stocked the items in excess of its utilization leading to blockage of funds. Few instances noticed during the course of audit are given below:

1. **Unplanned excess Purchase in excess of the requirement :-** It is seen that there are balance of medicines already in store but hospital has purchased more medicine during the financial year 2023-24 against which there has been negligible utilization/issuance, which resulted in the excess balance of medicine at store as closing balance.

Stock register Syp. EIO Oint., 2023-24

Sl. No.	Name of medicine	Opening balance as on 1/4/23	Purchase during the year	Issued/utilized	As on 31/3/24	Page No.
01	Oint salicylic Acid	2100	Purchase on 28/4/23 (1000)@Rs.13050	500 on 17/7/23	2600	297
02	EID Maxiflox+ Ketwolec	5250	Purchase on 10/6/23 (1000)	900	5350	239
03	EID Gentemycin	1200	purchase 1000 On 10/6/23	100	2100	292

Stock register SR -II, 2023-24

Sl.No.	Name of medicine /equipment	Purchased/received from drugs centre in 2022-23	As on 1/4/23	Issued/utilized	As on 31/3/2024	Page No.
03	Royles tube size 10	M/s Dogia Health Care On 28/7/22(1000)	625	0	625	306
05	Silicon catheter foleys 16	M/s Nitin Enterprises 23/12/22 (100 @rs.18200)	70	0	70	376
06	Silicon catheter foleys 18 G	M/s Nitin Enterprises 23/12/22 (100 @rs.20400)	70	0	70	377

2. **Blockage / overstocking of drugs in the Store:** The consumable items involving the considerable amounts have been purchased in previous years but not utilized/negligibly utilized in the current and following financial years and thus resulting in more than 60% of overstocking and blockage of funds.

Stock register Syp. EIO Oint., 2023-24

Sl. No.	Name of medicine	As on 1/4/23	Issued during f y	As on 31/3/24	% OF NON UTILIZATION	Page No.
1.	EIO Brimonidine	1700	0	1700	100	47
2.	ED Gentomycin	956	0	956	100	116
3.	Syp Di Sodium 100ml	300	0	300	100	258
4.	Syp Aluconazole	300	0	300	100	281
5.	Boric Acid powder	30	0	30	100	299
6.	Syp Carbamazepine	200	0	200	100	304
7.	Syp Mebendazole	400	0	400	100	311
8.	ED Dorzolamide	4510	700	3810	84	27
9.	ED Homatropine	2630	1090	1540	59	37
10.	Lignocoin spray	778	115	663	85	45
11.	EID loteprodol	4760	1000	3760	79	49
12.	EID Tropicamide	7140	2350	4790	67	61
13.	Syp. Promethazine	9895	3595	6300	64	67
14.	Syp Amoxycilian	3480	950	2530	73	95
15.	EID Dorzolamide	3450	900	2550	74	110
16.	Susp. Fexofenadine 30mg	1282	150	1132	88	149

As the book value and expiry date of the above medicines has not been mentioned in the stock register, the exact amount blocked by over stocking of these items / loss incurred due to expiry could not be ascertained.

The department may ensure not to overstocking of stores resulting in blockage of funds.

TEST AUDIT NOTES

TAN 1 : **Delay in deposit of remittances**

(Ref. - Observation Memo no. 1 Dated 14.11.2024)

Under Rule 6 R&P Rules, : Payment of revenues, receipts and dues of the Government into Government Account by Officers authorised to receive them-(1) All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Pay-in-slip in Form GAR 1 (using perforated duplicates for carbon copying) shall be used for the purpose. Moneys received as aforesaid shall not be utilised to meet departmental expenditure except as authorised in sub-rule (2) nor otherwise kept apart from the accounts of the Government.

But scrutiny of cash book as provided by the hospital, it is observed that cash has been kept with DDO beyond the time limit on several occasions. Some of the instances are mentioned hereunder

S.No.	Challan No.	Date of Deposit	Amount	Head of Account	NO & Date of receipt as per TR-5	Delay in deposit
•	3	19.03.2022	12500	0210	05 dt 9.3.22	9 days
•	4	06.06.2022	88251	2210	17 DT 27.5.2022	9 days
•	6	07.07.2022	8500	0210	39-55 dt 24.06.2022	12 days
•			1000	0210	56-57 dt 25.06.222	11 days
•	13	01.09.2022	500	0210	77 dt 24.8.2022	7 days
•	17	17.10.2022	4000	0210	007-014 dt 11.10.2022	5 days
•	19	4.11.2022	136789	2210	17 dated 28.10.2022	6 days
•	23	8.12.2022	9600	8011	23 dt 1.12.2022	6 days
•	24	8.12.2022	1300	0210		
•	17	14.8.2023	46478	0210	01 dt 7.8.2023	6 days
•	33	3.11.2023	500	0210	10 dt 19.10.2023	13 days
•	47	12.2.2024	1000	0210	75-76 dt 5.2.2024	6 days
•	55	30.3.2024	67846	2210	002 dated 23.3.2024	6 days
•	56	30.3.2024	56100	2210	003 dated 23.3.2024	6 days

The department may ensure not to delay in deposits in govt. treasury.

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TAN 2 : **Improper maintenance of Pay Bill Registers.**

(Ref.-Observation Memo No. 04 Dated: 14.11.2024)

During the test check of the PBR as maintained & provided by Indira Gandhi Hospital Sector-9 Dwarka, New Delhi for the Audit period i.e. since inception to 2024, 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 completely filled in any of the PBR's. Apart from name, other details rate of pay, date of increment, details of loan /advances/ refunds, instalment No., PAN No. aadhar no., details of Quarter allotted etc. were also not found completely filled.
2. The employees who have been transferred from the hospital, LPC has not pasted in the PBRs.
3. Many instances of Cuttings/overwriting have been noticed in PBRs whereas the same should have been avoided.
4. The monthly entries in PBR have not been checked and initialed by the HOO/DDO.
5. The totals of the columns have not been done which are necessary for Income tax calculations.

After rectification of above discrepancies, records may be shown to next audit party.

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TAN 3 : Improper maintenance of Bill Registers.

(Ref.-Observation Memo No. 11 Dated: 21.11.2024)

During the test check of the Bill Registers as maintained & provided by as maintained & provided by I G Hospital, Dwarka, Delhi for the Audit period, following shortcomings have been noticed:-

- (1) Page counting certificate has not been recorded in the Bill register during 2023-2024.
- (2) Entries made in the Bill Register are not supported by the bill signing authority during 2022-2023 and 2023-2024.
- (3) Some bill nos do not bear any detail of the bill nor have been cancelled eg Bill No.589 dated 11.12.2023,577 dated 07.12.2023, 501-502, 806-808 in the Bill register of fy 2023-2024.
- (4) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.
- (5) Columns from 7 to 16 viz. Date of presentation, Amount passed by PAO, Date of entry in cash book etc. are not filled in the bill register. The number and date of cheques/ bank drafts received against the bill have not been recorded in the bill register.
Reasons for above discrepancies may be elucidated to Audit.

After rectification of above discrepancies, records may be shown to next audit party.

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TAN 4 : Purchase without followed the guidelines of GEM.

(Ref.-Observation Memo No. 13 Dated: 22.11.2024)

As per Ministry of Finance, GOI office Memorandum No. F.6/14/2020-PPO dt.27th August 2020 regarding Procurement of Goods/Service through Government e-Marketplace (GeM) and Outside GeM, w.e.f 1.7.2020 it will be mandatory for a buyer to generate a GeM Availability Report and Past Transaction Summary (GeM AR&PTS) with unique ID on GeM Portal using his login credentials on GeM for procurement outside GeM. This was a pre requisite for arriving at a decision by the competent authority for procurement of required goods and services by floating a bid outside GEM and its unique ID would be required to be furnished on publishing portal along with tender proposed to be published.

During the test check of the Bills as provided by I G Hospital, Dwarka, Delhi for the Audit period, it is seen that above guidelines have not been followed as per detail given hereunder:-

Sl. No.	Bill No & Date	Amount (Rs.)	Items purchase	Remarks
1.	CB-864	72714	Disposable Blades	Non availability certificate of GeM not attached
2.	CB-865 dt 23/03/2023	159500	CRYO Machine for Eye Department	Non availability certificate of GeM not attached
3.	CB-875 dt.28/3/2023	161530	Cold Light source for ENT Department	Non availability certificate of GeM not attached
4.	CB-887 dt.29/3/2023	244442	Various items for ENT Department	-do-
5.	CB-889 dt.29/3/2023	31494	Nio medical waste bar codes	Non availability certificate of GeM attached *

- It is observed that the Hospital has searched string : bio medical waste bag bar codes of butterfly company , thereby looking for specific brand / company name instead of item in general name bio medical waste bag bar codes, which is irregular. Hence the GeM not searched / catches the items with company name. and marked as "not matching requirements" by the buyer.

The department has advised to adhere the provisions of the GFR & GeM.

TAN 5 :Non surrender of Savings.

(Ref.-Observation Memo No.2 Dated 14.11.2024)

During the test check of reconciliation statements as provided by o/o Maharishi Valmiki Hospital, Pooth Khurd, Delhi for the audit period 2023-24, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule. 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 financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

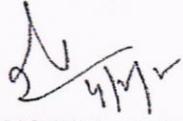
Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Mar-24	Budget allotted	Savings	% of saving
2210 LTC	800000	242744	30.34
2210 Tre Exp	500000	405976	81.20
2210 DTE	500000	204897	40.98
2210 OE	380000000	52641913	13.85
2210 Print & Public	500000	500000	100.00
2210 Rent for others	1040000	278677	26.80
2210 Adv & Publ	200000	200000	100.00
2210 Prof services	400000	231922	57.98
2210 R&M	500000	280729	56.15
2210 BMW	500000	500000	100.00
4210 M&E	50000000	28380096	56.76
4210 ICT	17500000	17500000	100.00
Mar-23	Budget allotted	Savings	% of saving
2210 salary	449450000	113941852	25.35
2210 wages	150000000	36966536	24.64
2210 OE	185000000	26941070	14.56
2210 DTE	350000	226903	64.83
2210 OE	25000000	23578144	94.31
2210 bio medical waste	500000	194032	38.81
Mar-22	Budget allotted	Savings	% of saving
2210 salary	65475000	14382145	21.97
2210 OE	129400000	54770140	42.33
2210 M&S	22000000	13192382	59.97
4210 Motor Vehicle	5000000	5000000	100.00

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

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.



IAO AUDIT PARTY-14

Name of Sr.AO/IAO : Sh. RAJEEV KUMAR

Details of Audit Memos : Indira Gandhi Hospital GNCTD, Dwarka Sector -09, Delhi 110077.

OLD AUDIT REPORT	(New Unit)	CURRENT AUDIT REPORT	
Paras outstanding	Nil	Recoveries Detected	28,19,76,713/-
Settled on the spot	Nil	Recoveries effected on the spot	0
Remaining Paras	Nil	Balance recoveries	28,19,76,713/-
	Nil	IMPORTANT PARAS	
Total recoveries	Nil	Recovery of concessionaire fee and penalty thereof amounting to Rs. 34,00,000/-.	Rs. 35,70,000/-
		Infrastructure charges for Permanent Water & Sewerage Connection amounting to Rs. 27,68,37,943/-	Rs. 27,68,37,943/-
		Non imposition of penalty on account of violation of agreement viz. non payment of wages in time : Recovery of Rs. 3,60,000/- & other discrepancies.	Rs. 3,60,000/-
Recoveries effected on the spot	Nil	Excess payment of Rs. 65404.48 /- for GST paid to M/s Pankaj Security Services in r/o hiring of security personnel.	Rs. 65,404/-
		Irregular payment of Annual Allowance to Doctors - Rs. 11,14,354 /-.	Rs. 11,14,354 /-
Balance recoveries	Nil	Recovery of Rs. 23,492/- on account of overpayment of Child Care Leave.	Rs. 23,492/-
		Short Recovery of Licence Fee amounting to Rs. 3840/-.	Rs. 3840/-
		Short deduction of UTGEIS of Rs. 1680 /-.	Rs. 1680 /-
		Non-compliance of Rule 149 of General Financial Rules.	-
		(a) Splitting in procurement of various equipments.	
		(b) Splitting in procurement	

41/36/c
76

Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

		of various equipments.	
		Short supply of various items (Non-consumable) by PWD.	-
		(a) Non compliance of rule 149 of GFR for Procurement of various Equipment's.	-
		(b) Non compliance of rule 149 of GFR for Procurement of various Equipment's.	-
		(b) Irregularities in procurement of Ultra Sound Scanning Machine vide bid No. GEM/2022/B/2444752.	-
		Outsourcing of Nursing Orderly on invalid rate contract of BSA Hospital.	-
		Outstanding liability of Rs. 46,87,729/- on account of water bills of DJB .	-
		Avoidable payment due to non-availing of rebate on account of Rain Water Harvesting System.	-
		Non availability of essential drugs.	-
		Blockage of stock / funds due to unplanned purchase.	-
		Non surrender of Savings.	-
		Delay in deposit of remittances	-
		Improper maintenance of Pay Bill Registers.	-
		Improper maintenance of Bill Registers.	-
		Purchase without followed the guidelines of GEM.	-
		Total	28,19,76,713/-

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Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.

Audit Period 2021-2022 to 2023-2024

Name of Sr. AO/IAO : Sh. RAJEEV KUMAR

Details of Audit memo : Indira Gandhi Hospital GNCTD. Dwarka Sector 09 Delhi-110077.

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
29	Recovery of concessionaire fee and penalty thereof amounting to Rs. 35,70,000/-.	35,70,000/-	0	35,70,000/-	PARA 1
28	Consultancy services for comprehensive architectural and engineering planning and designing for construction of MCH Block, Medical Collage, Boy / Nursing hostel, Interns and Residents Hostel in IGH, Dwarka.	5,30,94,700/-	-	-	Settled (Dropped)
18 & 26	Infrastructure charges for Permanent Water & Sewerage Connection amounting to Rs. 27,68,37,943/-	27,68,37,943 /-	0	27,68,37,943/-	PARA 2
12	Non imposition of penalty on account of violation of agreement viz. non payment of wages in time : Recovery of Rs. 3,60,000/- & other discrepancies.	3,60,000/-	0	3,60,000/-	PARA 3
7	Excess payment of Rs. 65404.48 /- for GST paid to M/s Pankaj Security Services in r/o hiring of security personnel.	65404.48 /-	0	65404.48 /-	PARA 4
8	Irregular payment of Annual Allowance to Doctors – Rs. 11,14,354 /-.	11,14,354 /-	0	11,14,354 /-.	PARA 5
6	Recovery of Rs. 23,492/- on account of overpayment of Child Care Leave.	23,492/-	0	23,492/-	PARA 6
5	Short Recovery of Licence Fee amounting to Rs. 3840/-.	3840/-	0	3840/-	PARA 7

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Indira Gandhi Hospital GNCTD. Dwarka Sector 09, Delhi 110077.
Audit Period 2021-2022 to 2023-2024

3	Short deduction of UTGEIS of Rs. 1680 /-.	1680 /-	0	1680 /-	PARA 8
	Non-compliance of Rule 149 of General Financial Rules.	-	-	-	
27	(b) Splitting in procurement of various equipments.	-	-	-	PARA 9
24	(b) Splitting in procurement of various equipments.	-	-	-	PARA 9
25	Short supply of various items (Non-consumable) by PWD.	-	-	-	PARA 10
22	(a) Non compliance of rule 149 of GFR for Procurement of various Equipment's.	-	-	-	PARA 11
21	(b) Non compliance of rule 149 of GFR for Procurement of various Equipment's.	-	-	-	PARA 11
20	(c) Irregularities in procurement of Ultra Sound Scanning Machine vide bid No. GEM/2022/B/2444752.	-	-	-	PARA 11
19	In-ordinate delay in payment of bills in r/o local purchase of medicines through M/s Kaushik Medical Stores.	-	-	-	Settled (dropped)
17	Outsourcing of Nursing Offices & Para-medical staff	-	-	-	Settled (dropped)
23	Irregularities in procurement of Tonometer and other items.	-	-	-	Settled (dropped)
16	Outsourcing of Nursing Orderly on invalid rate contract of BSA Hospital.	-	-	-	PARA 12
14	Outstanding liability of Rs. 46,87,729/- on account of water bills of DJB .	-	-	-	PARA 13
15	Avoidable payment due to non- availing of rebate on account of Rain Water Harvesting System.	-	-	-	PARA 14

10	Non availability of essential drugs.	-	-	-	PARA 15
9	Blockage of stock / funds due to unplanned purchase.	-	-	-	PARA 16
2	Non surrender of Savings.	-	-	-	TAN 5
1	Delay in deposit of remittances	-	-	-	TAN 1
4	Improper maintenance of Pay Bill Registers.	-	-	-	TAN 2
11	Improper maintenance of Bill Registers.	-	-	-	TAN 3
13	Purchase without followed the guidelines of GEM.	-	-	-	TAN 4
Record Memos	27				
	TOTAL			28,19,76,713/-	

Total Memos issued = 29 + 27(Record Memo)
 Memo settled = 04
 Audit Paras = 16 (04 observation memos clubbed)
 TANs = 05

The first audit of IGH for the pd 2021-22 to 2023-24 was concluded by IAO/XIV

(IAO/XIV)

PART – II

CURRENT AUDIT REPORT

2024-25

32340

**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

CURRENT AUDIT REPORT 2024-2025

Current Audit Report of Indira Gandhi Hospital, GNCTD for the period (2024-25)

During the course of current audit, 13 Observation memos & 01(A-Z), 02 (A-C) record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.5,28,592/- were pointed out by the Audit.

The unit (Indira Gandhi Hospital) has submitted reply some of the Observation Memos, however couldn't be any of one considered. Hence, no observation memos have been settled on the spot. All 13 observation memos and 01(A-Z), 02 (A-C) record memo have been converted into 09 PARAs (including 01 para for non-production of record) with recovery of Rs.5,28,522/- and 05 TAN and incorporated in Current Audit Report Part-II.

Detail of summary of PARAs , TANs & Current Recoveries :-

Audit/Record Memo no.	Dated	Subject	Recovery (in Rs.)	Remarks
01	04.06.2025	Discrepancies in Bill Register-reg.	-	TAN 01
02	04.06.2025	Improper maintenance of Pay Bill Registers.	-	TAN 02
03	04.06.2025	Rush of expenditure.	-	TAN 03
04	04.06.2025	Huge/Excess saving in allotted budget.	-	TAN 04
05	05.06.2025	Short deduction of Income Tax.	1,25,922	PARA 01
06	10.06.2025	Discrepancies in maintenance of Service Books.	-	TAN 05
07	10.06.2025	Non-Availability of essential medicines.	-	PARA 02
08	11.06.2025	Non revalidation of FDR/Bank Guarantees.	-	PARA 03
09	11.06.2025	In admissible HPCA/PCA allowance to Non Ministerial staff .	4,02,600/-	PARA 04
10	11.06.2025	Irregular Payment in respect of Ganpati Enterprises amounting of Rs.1,19,42,866/-	-	PARA 05
11	13.06.2025	Underutilization of the capacity of Indira Gandhi Hospital, Dwarka, New Delhi.	-	PARA 06
12	16.06.2025	Over staffing of outsourced staff in Indira Gandhi Hospital, Dwarka, New Delhi.	-	PARA 07
13	16.06.2025	Penalty regarding the delay in payment of outsourced staff	-	PARA 08
1 & 2 (Record Memos)	-	Non Production of Records.	-	PARA 09
TOTAL			5,28,522/-	


VIPUL KAPOOR
Inspecting Audit Officer- Audit Party No. 27

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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Current Audit Report (2024-2025)

PART-II

PARA No. 01 (Ref. Audit Memo No 05 Dated 05/06/2025)

Subject: Short deduction of Income Tax amounting of Rs.1,25,922/-

Conditions to Claim the HRA Benefit under section 10 (13A)

The following are the important documents required to claim HRA.

- Rent Receipts
- Rental Agreement.
- Bank payment proof for rent
- PAN of landlord - if the rent exceeds Rs.1 Lakh per annum.

Conditions to Claim the Tax Benefit for the Home Loan under section 24 (b) & 80 (c).

- **You must be a co-owner of the property**– To be able to claim tax benefits for a home loan, you must be an owner of the property. Many a time, a loan is taken jointly, but the borrower is not an owner as per the property documents. In such a case, you may not be able to claim tax benefits.
- **You must be a co-borrower for the loan**– Besides being an owner, you must also be an applicant as per the loan documents. Owners who are not borrowers and do not contribute to the EMI shall be devoid of the tax benefits.
- **The construction of the property must be complete** – Tax benefits on a house property can only be claimed from the year of completion of the property. Tax benefits are not available for an under-construction property. However, any interest before completion of construction can be claimed from the year in which construction is complete in five equal instalments.

The Tax Benefits for the Home Loan

- For a self-occupied property, **each co-owner**, can claim a maximum interest deduction of Rs. 2,00,000 in their Income Tax Return.
 - Each co-owner should also be a co-applicant in the loan.
 - The total interest paid on the loan is allocated to the owners in the ratio of their ownership. It goes without saying that the total interest claimed by the owners/borrowers cannot exceed the total interest paid for the loan.
- 

During the test check of form 16 along with income tax calculation sheet as well as PBR for the period 2024-2025 revealed some irregularities resulting which short deduction of income tax amounting of Rs.1,25,922/- has been noticed in respect of the staff of the Indira Gandhi Hospital, Sector 10, Dwarka, New Delhi, GNCTD.

A few instances are regarding rebate on account of HRA & Home Loan as under :-

Ms. Rashmi Vats, Radiographer

Particulars.	Actual calculation as per calculation sheet	Calculation as per Audit	Short deduction/amount of recovery	Remarks
Gross Salary =	997643	997643	-	
Govt. Contribution	98488	98488	-	
Total Gross Salary	1091131	1091131	-	
Less deduction (Washing Allowance)	10,000	10,000	-	
Balance	1081131	1081131	-	
Minus standard deduction	50,000	50,000	-	
Balance	1031131	1031131	-	
Minus interest on HBA section 24	2,00,000	1,00,000	-	Applicant and the spouse are not the co-owner as per record.
Total Taxable income	8,31,131	9,31,131	-	
Deduction under 80CCD1	150000	150000	-	
80CCD(1B)	50000	50000	-	
80D	3000	3000	-	
NPS Govt. contribution 80CCD(2)	98488	98488	-	
Taxable Income	529640	629640	-	
Income Tax	18428	38428	-	
E. Cess	737	1537	-	
Total Tax	19165	39865	20800	

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Sh. Vijay Thakran, Section Officer

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Particulars.	Actual calculation as per calculation sheet	Calculation as per Audit	Short deduction/amount of recovery	Remarks
Gross Salary =	1871931	1871931		
HRA	159518	-		1. Rent agreement was made in the month of September 2024. 2. Rent is Rs.25000/- per month but the bank statement showing monthly payment was not found.
Salary	1712413	1871931		
Minus standard deduction	50,000	50,000		
Minus interest on HBA section24	2,00,000	1,00,000		Applicant and the spouse are not the co-owner as per record.
Total Taxable income	1462413	1721931		
Deduction under 80C	150000	150000		
80D	7800	7800		
Taxable Income	1304610	1564130		Rounded off
Income Tax	203883	281739		
E. Cess	8155	11270		
Total Tax	212038	293009	80971	

Sh. ArunRautela , Junior Assistant

Particulars.	Actual calculation as per calculation sheet	Calculation as per Audit	Short deduction/amount of recovery	Remarks
Gross Salary =	880652	880652		
Minus standard deduction	50,000	50,000		
	830652	830652		
Minus interest on HBA section24	2,00,000	1,00,000		Applicant and the spouse are not the co-owner as per record.
Total Taxable income	630652	730652		
Deduction under 80C	150000	150000		
80D	3000	3000		
Taxable Income	467650	577650		Rounded off
Income Tax	11382	28030		
Rebate under section 87A	12500	Nil		
Net Tax Payable	Nil	28030		
E. Cess	-	1121		
Tax Payable	Nil	24151	24151	

The other similar cases are required to be reviewed and the recovery from the concerned Officers/ Officials to be made under intimation to the Audit.

PARA No. 02(Ref. Audit Memo No 07 Dated 10/06/2025)**Sub: Non-Availability of essential medicines.**

Medicines are those which satisfy the priority health care needs of the patients. During the test check of records, it has been noticed that the essential medicines are not available in the stock as per Annexure-1.

Department of Health and family welfare, GNCTD vide its order dated 25-08-2017 instructed to all MDs/MS of the Government Hospital of Delhi that it must be ensured that 100% medicines and consumables should be available in the Hospital. Whereas at present only 53% of the drugs are available in the hospital.

Keeping in view the patient care, the availability of medicines as per annexure -I, must be ensured by the Hospital Authority.

PARA No. 03(Ref. Audit Memo No 08 Dated 11/06/2025)**Subject : Non revalidation of FDR/Bank Guarantees.**

During the course of audit of records of FDR/BG of Indira Gandhi Hospital, Dwarka, New Delhi, it has been observed that the validity of FDR/Bank Guarantees, submitted by contractors/agencies has already been expired and the Hospital has not made any efforts to get these FDR/ Bank guarantee revalidated as per detail given hereunder:-

S. No.	Name of Bank	FDR NO./BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG	Name of the vendor/contractor
1.	-	BG No. 027GT02241000013	63,083	30.09.2024	GTI Infortel Pvt. Ltd.
2.		49790IGL0002524	40,00,000	31.12.2024	M/s BECIL
3	PNB	011700PU0075789	16,09,300	19.06.2024	Pankaj Security Services
4.	HDFC	50300704357607	17,51,732	16.05.2024	Aditya Facilities & Trading Pvt. Ltd.
5.	PNB	17000P200016316	3,00,000	09.03.2024	Prime Agencies
6.	CANARA Bank	518489	3,00,000	02.04.2024	Hospicare System

Hence those FDR/BG the purpose of which has been served must be returned to the vendor concerned otherwise the same is required to be get revalidated and other similar cases also to be reviewed.

PARA No. 04 (Ref. Record Memo No 09 Dated 11/06/2025)

Sub: In admissible HPCA/PCA allowance to Non Ministerial staff of Rs. 4,02,600/-

As per circular issued by the Health and Family Welfare Department (HR-Paramedical Branch) vide No. F.4/29/PCA/MISC/2024/2090-91 dated 25.09.2024 regarding admissibility of HPCA/PCA to various categories of staff including DASS Cadre, accounts cadre, steno cadre and planning cadre, etc. working in hospitals /medical institutions / DHS under H & FW Department, GNCTD. As per Circular dated 25.09.2024 HPCA/PCA may only be granted to:

i) All Group 'A' and 'B' (Non-Ministerial) allied health care professionals excluding Nurses working in various Govt. health care facilities as per cell R1H3 of risk and hardship matrix.

ii) All Group 'C' and 'D' (Non-Ministerial) employees whose regular duties involve continuous routine contact with patients affected with communicable diseases or are handling infected materials, instruments and equipment.

b) Grant of HPCA/PCA to all ministerial employees and non- ministerial staff like account functionaries, Officials of Planning cadre etc., who do not belong to allied health care professionals but are posted across various hospitals/dispensaries/DHS/H&FW needs to be immediately stopped.

c) Grant of HPCA/PCA to any Group 'C' & 'D' (Non-Ministerial) employee whose contact with patients or exposure to infected materials is of occasional nature also needs to be stopped.

d) In case any such Non-Ministerial employees are identified by Hospitals/Medical Institutions whose contact with patients or exposure to infected persons/equipment's is of regular nature, then hospital authority needs to take prior approval of MoH&FW, Government of India, through H&FW Department, Govt. of NCT of Delhi, before extending the benefit of PCA/HPCA to such employees.

During the test check of records of salary Bills as well as PBR in r/o Indira Gandhi Hospital, Sector 10, Dwarka, Delhi for the audit period 2024-25, it was observed that the HPCA /PCA was paid to following staff during the period mentioned against their name as per detail below:-



Sl. No.	Name of the Non-Ministerial Staff	Period	Inadmissible amount	Recovery
1.	Dinesh Kumar, Statistical Officer	01.03.2024 to 30.09.2024	28700	28700
2.	Jyoti, Stenographer	01.03.2024 to 30.09.2024	28700	28700
3.	Mohit Kumar, Statistical Assistant	01.03.2024 to 30.09.2024	28700	28700
4.	Naveen, Stenographer	01.03.2024 to 30.09.2024	28700	28700
5.	Shally Chahal, Statistical Assistant	01.04.2024 to 30.09.2024	24600	24600
6.	Shiwani, Stenographer	01.03.2024 to 30.09.2024	28700	28700
7.	Sunita Kumari, Stenographer	01.03.2024 to 30.09.2024	28700	28700
8.	Surender Singh, Statistical Assistant	01.03.2024 to 30.09.2024	28700	28700
9.	Antima Jain, Sr. Accounts Officer	01.03.2024 to 30.09.2024	37100	37100
10.	Aruna Gangwar, Assistant Director	01.03.2024 to 30.09.2024	37100	37100
11.	Lakshu Sajwan, P.S.	01.03.2024 to 30.09.2024	37100	37100
12.	Ram Pal Yadav, Statistical Officer	01.03.2024 to 30.09.2024	37100	37100
13.	Vijay Kumar Gupta, AAO	01.03.2024 to 30.09.2024	28700	28700
	Total			4,02,600/-

Hence the recovery of over payment made in respect of HPCA of Rs 4,02,600/- along with other similar cases if any may be made under intimation to the Audit.

PARA No. 05 (Ref. Record Memo No 10 Dated 11/06/2025)

Subject : Irregular Payment in respect of M/s Ganpati Enterprises amounting of Rs.1,19,42,866/-

During the test check of records of Indira Gandhi Hospital, GNCTD Dwarka, New Delhi, for the Audit period 2024-25, It has been observed that the above stated agency was awarded the contract for 01 (One) year w.e.f 04.05.2022 to 03.05.2023 and extended further 01 year i.e. upto 03.05.2024 as per the extension clause. Further, again the contract was extended up to 31.07.2024 without any clause of extension of the contract with the approval of Medical Director of the hospital.

As per the OM issued by the Finance department dated 07.08.2019 regarding the delegation of financial power, the HOD is having the power of extension of the existing contract –subject to the provision of the extension clause as provided in the contract and fulfilment of the condition prescribed in GFR 2017.

Hence, the payment made w.e.f 04.05.2024 to 31.07.2024 is irregular as per the details mentioned below:-

S.No.	Overpayment for the period	Amount paid (in Rs.)
1.	04.05.2023 to 31.05.2024	37,15,558
2.	01.06.2024 to 30.06.2024	41,13,654
3.	01.07.2024 to 31.07.2024	41,13,654
	Total	1,19,42,866/-

The irregular payment of **1,19,42,866/-** paid to M/S Ganpati and other similar cases may also be reviewed. The same may be got regularised from the competent authority under intimation to the Audit.

PARA No. 06(Ref. Record Memo No 11 Dated 13/06/2025)

Subject:-Underutilization of the capacity of Indira Gandhi Hospital, Dwarka, New Delhi.

During the test check of records of Indira Gandhi Hospital, GNCTD Dwarka, New Delhi, for the Audit period 2024-25, It was observed that the Hospital was made operational in the year 2021 with the built up area of 22,724 sqm. with the total capacity of 1725 Beds at the total expenditure on the infrastructure as on date is Rs.594.30 Crore (Civil Part Only) as provided by the Unit .

Presently only 200 beds are operational out of which average occupancy of the bed is approximately 47% which means hardly 100 beds are occupied on an average as per information provided by the unit. As per the record provided regarding the IPD/OPD data during the audit period the treatment of total number of IPD patients 9717 and OPD patients 962390 was done during the year 2024-2025.

It was observed that the occupancy of beds is only 6% of the bed strength.Hence even after spending the huge amount on the infrastructure , and after passage of four years since inception the Hospital is providing services only on an average of 100 beds in comparison to the total bed strength of 1725.

The Hospital Authorities needs to take necessary steps for optimal utilisation of the resources available with the Hospital.

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Subject:-Over staffing of outsourced staff in Indira Gandhi Hospital, Dwarka, New Delhi.

During the test Check it was observed that as per Planning branch letter regarding sanction for creation of posts vide dated 27.10.2021 & 08.06.2022, the total sanctioned post of Nursing Orderly, Security and Sanitation services is 682 for the Hospital if working on 100% capacity. Currently the Hospital has engaged 579 outsourcing staff i.e. 85% of the sanctioned post but currently hospital running at much below the capacity. Which shows overstaffing of the outsource personal, the man power engaged on out sources basis along with the expenditure per month is as under :-

Sl. No.	Category of Man power	Man power engaged	Expenditure per annum		Name of the Agency
1.	Nursing Orderly	192	4029145x12	4,83,49,740/-	SAI Communications
2.	House keeping	188	4402909x12	5,28,34,908/-	SAI Communications
3.	Security Services	199	4226287x12	5,07,15,444/-	Kore securities Services
Total		579		15,19,00,092/-	

As per ATC clause no. 5.1 in respect of security services, Nursing Orderly & Sanitation services "The buyer reserves the right to decrease the quantity to be ordered upto 50% of the Bid quantity at the time of placement of the contract or during the currency of the contract at the contract rates".

As per above, it was observed that the total number of man power engaged on outsources basis is 579 which was sanctioned for 1750 Beds and the annual expenditure is around 15.19 crore. Currently as per records provided by the unit only 200 beds are operational in which the occupancy of Beds is hardly 100. Hence, engagement of outsourced staff seems to be on the much higher side as compared to the services required of the outsourcing staff.

Hence, the number of staff needs to be curtailed judiciously deciding the requirement of person for each service, the decision is required to be taken accordingly to save the money of the Govt. Exchequer.

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PARA No. 08 (Ref. Record Memo No 13 Dated 16/06/2025)

Subject:- Penalty regarding the delay in payment of outsourced staff.

During the test check of records of Indira Gandhi Hospital, GNCTD Dwarka, New Delhi, for the Audit period 2024-25, It has been observed that M/s SAI Communication was awarded the contract of man power of outsourcing services for Nursing Orderly w.e.f 01.08.2024.

As per the GeM tender penalty clause point no. 7 states that "Delay in payment take home remuneration by the service provider and deposit of ESI & EPF (both employee & employer Share) – Rs.100 per day per resource person, warning to service provider to deposit the said amount within 07 working days".

As per the payment of wages act. 1936 and contract labour act 1970 the monthly wages paid to workers must be disbursed by the 7th Day of the following month. Details of delay in days along with penalty is mentioned below:-

Sl.No.	Month	Date of Payment	Delay in Payment (In Days)	Penalty amount of Rs.100 for 192 Nursing orderly calculated	Amount of penalty
1.	Aug.2024	11.09.2024	04	100x192x4	76,800
2.	Sept. 2024	22.10.2024	15	100x192x15	2,88,000
3.	Oct. 2024	14.11.2024	07	100x192x7	1,34,400
4.	Nov. 2024	11.12.2024	04	100x192x4	76,800
5.	Dec.2024	09.01.2025	02	100x192x2	38,400
6.	Jan.2025	Details not provided by the Unit			
7.	Feb.2025				
8.	March 2025				
Total					6,14,400/-

Similarly cases of out sourcing of security and sanitation required to be reviewed and recovery to be made under intimation to the Audit.

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PARA No. 09 (Ref. Record Memo No 1 (A to Z) & 2 (A to C) Dated 16/06/2025)

Subject :-Non Production of Record.

The following record during the audit period was not produced by the unit:-

1. Period/Tenure of the Head of the Department, Head of Office, DDO and cashier not provided.
2. LTC Register, Medical Register, Tuition Fee Register, contingency bill register for 2024-2025.
3. Property Register with physical verification reports.
4. Log books of the vehicles.
5. Any record from the department of Pharmacy.
6. Log book of the all equipment (Provided on the last day of audit).
7. Some of the Govt. Employees not provided the complete spouse information in the duly filled prescribed performa.
8. A certificate to the effect that there was no loss of cash, stores and of stock due to fire, theft and embezzlement etc. during the period under report not furnished.
9. Year up to which DACR/AGCR conducted the audit.
10. Complete record of library.

VIPUL KAPOOR
Inspecting Audit Officer
Audit Party No. 27

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210

**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI
Current Audit Report (2023-2025)**

PART-III

Test Audit Notes

TAN NO. 1 (Ref. Audit Memo No 05 Dated 04/06/2025)

Subject :- Discrepancies Bill Register-reg.

During test check of the Bill registers for the year 2024-2025, for the audit period, following short comings have been noticed:-

1. Page counting certificate has not been found in the first page of register, the same should be done at the time of opening register.
2. **Blank Col-5, 6, 7, 8 and 9**- Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12**-Co. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
4. **Blank Co; 13, 14 and 15**- Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.

Needful may be done and compliance to be shown to next audit.



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Sub: Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by Indira Gandhi Hospital, for the Audit period 2024-2025, 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 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.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. 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.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. 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.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

The same observation has been pointed out by the previous audit party vide TAN No 03 (Audit Memo No.11 dated 21.11.2024) during the audit period 2022-2024 but the hospital has not followed the observation of audit till date.

Needful may be done and compliance to be shown to next audit.

TAN NO. 03 (Ref. Audit Memo No 03 Dated 04/06/2025)

Subject: Rush of expenditure.

During the test Audit of expenditure in equal proportion within the months, it revealed that expenditure for the month of March, 2025 is as under.

2024-2025 (In Rs.)

Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
M&E	3,50,00,000	65,68,159	2,62,06,193	25.06%
R&M	10,00,000	3,46,200	6,57,224	55.68%
Professional services	5,00,000	98,919	4,99,469	19.80%

It has been observed that a major portion of the expenditure was booked in month of March, 2025 only. In future the expenditure should be made judiciously and evenly through out the year instead of rush of expenditure in the last month .

Sub: Huge/Excess saving in allotted budget.

During the test check of reconciliation statement of Indira Gandhi Hospital, Sector 10, Dwarka, New Delhi, GNCTD, 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 surrender 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:-

Financial Year	Budget allocated				
	HOA	Sanctioned Budget	Expenditure	Balance	%age of saving
2024-25	Salaries	21,00,000,00	15,53,69,052	2,46,30,948	11.72
	OE	60,00,00,000	50,15,46,859	9,84,53,141	16.40
	R&M	10,00,000	6,57,224	3,42,776	34.27
	M&M	3,50,00,000	2,62,06,193	87,93,807	25.12

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, if duly surrendered the amount could have been utilized in other department wherever required.

Sub: Discrepancies in maintenance of Service Books.

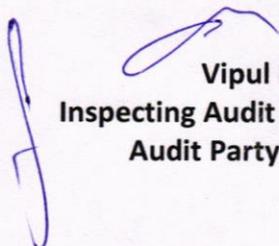
Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. In some of the service books, Date of Birth has not been entered in words.
5. Leave records have not been updated.
6. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi.
7. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority.

Needful may be done and compliance to be shown to next audit.

The internal draft audit report has been prepared on the basis of information furnished and made available by the unit for the period 2024-2025. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of Audittee.


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