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DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002

Sub: - Audit Report of Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri,
New Delhi-110062 for the period from 09th August 2020(2020-21) to 2023-24

INTRODUCTION

The I.A.R. on the accounts Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062 for the period from 09th August 2020(2020-21) to 2023-24 was conducted by field Audit Party No- 29 headed by Sh. Manoj Kumar, IAO/Sr.AO, Ms. Tajinder Kaur, AAO. The audit was conducted during 14.02.2025 to 04.03.2025(10 working days).



AIMS AND OBJECTIVE OF THE HOSPITAL

Ambedkar Nagar Hospital, Dakshinpuri, New Delhi 110062 was started on 9 the august 2020 under Disaster Management Act, 2005 as a 200 bedded dedicated COVID hospital to cater to the needs of residents of Delhi. However, 600 beds have been earmarked for hospital as per Cabinet Decision 2434 dated 22.10.2016. The hospital have been declared NON COVID Hospital vide order dated 16.08.2023. The hospital is located in South Delhi in Ambedkar Nagar Constituency and has benefitted not just residents of Ambedkar Nagar but also those in nearby area such as Sangam Vihar, Deoli, Kanpur, Madangir and Dakshinpuri etc. The Key aim and objectives of the hospital are as follows:

- To provide primary, secondary and tertiary level of treatment for more than 10 lakhs. Population of the deprived area of South District of Delhi.
- The hospital has scope for future expansion up to 600 beds.
- To provide free medical facilities.
- To provide MCH & Family Welfare services including Immunization, control of communicable and Non-communicable diseases.
- To provide/conduct basic Health Education, in service training to Doctors, Nursing staff and other Paramedical staffs.

ACHIEVEMENTS OF HOSPITAL

S.No	Period	No of IPD patients	No of OPD Patients include patients of casualty department
1	August 2020 to March 2021(20-21)	411	8110
2	2021-22	818	17640
3	2022-23	24	5429
4	2023-24	645	74219
	Total	1898	105398



Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062
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The following officials have served as HOS/HOD/DDO/Cashier during audit period

HOD

S.No.	Name	Designation	Period
1.	Dr. Praveen Malik	HOD	08.06.2020 to 30.09.2022
2.	Dr. Ashish Goyal	HOD	01.10.2022 to 09.02.2023
3.	Dr. Arun Banerjee	HOD	10.02.2023 to till date

HOO

S.No.	Name	Designation	Period
1.	Dr Yudhvirsingh	HOO	08.06.2020 to 30.07.2023
2.	Dr. Sabiya Saifi	HOO	31.07.2023 to till date

DDO

S.No.	Name	Designation	Period
1	Sh. Sudhir Kumar	AAO	10.07.2020 to till date

CASHIER

S.No.	Name	Designation	Period
1.	Sh Shankar Lal	Junior Assistant	08.06.2020 to till date

Budget allocation for the year 2020-21 to 2023-24
(in thousands)

Year	Budget Allocated		Expenditure		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2020-21	77000 ✓	7200 ✓	53240 ✓	6134 ✓	23760	1066
2021-22	137650	5000 ✓	119528 ✓	3764 ✓	18122	1236
2022-23	199600	5000 ✓	175788 ✓	0 ✓	23812	5000
2023-24	216500	28150 ✓	207073 ✓	10998 ✓	9427	17152

Statutory Audit

Statutory audit has not been conducted by AG (Audit) of Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062 till date

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	GROUP-A	59	39	20 ✓
2.	GROUP-B	55	07	48 ✓
3.	GROUP-C	23	09	14 ✓
	TOTAL	137 ✓	55 ✓	82 ✓
	OUTSOURCED	46	42	04 ✓

Maintenance of Records

The maintenance of records Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062 for the period from 09th August 2020(2020-21) to 2023-24 was found satisfactory as most of vouchers are serially binded/provided to audit and rest of the observations are subject to the observations made in current audit report.


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FORM-II M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062 is Nil Being a New Audit Unit.

(A) Old Audit Report (Details of old paras settled)

S. No	Year	Para No.	Subject	Reply of Office	How Settled
1					NIL

(B) Details of Old Recovery

S. No	Year	Para	Subject	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (in Rs.)
1						NIL


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Current Audit Report

During the course of the current audit Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062 for the period from 09th August 2020(2020-21) to 2023-24, 13 audit memos including 01 record memos, highlighting various shortcomings have been issued along with a recovery of Rs .NIL/- out of these no Memo was settled as no satisfactory reply given by the hospital. Hence, all 13 Memos (including 01 record Memos) have been converted into 08 Paras and 04 TANs with recovery of Rs. NIL

Being new unit, there was no old outstanding para exists. Hence no para has been incorporated in the current audit report.

Details of Current Recovery (Audit period 09th August 2020(2020-21)to 2023-24

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
2	Shortcomings in maintenance of Pay Bill Registers.	TAN-1	NIL	NIL	NIL
3	Shortcomings in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
4	Loss on account of expired medicines/Injections	PARA-1	NIL	NIL	NIL
5	Huge savings	TAN-3	NIL	NIL	NIL
6	Loss amounting to Rs 6,35,040/-due to theft of Copper Pipes, Wires and Medical Gas Outlets installed with Medical Gas Pipeline System (MGPS).	PARA-2	NIL	NIL	NIL
7	Non obtaining 15% rebate in water Bill regarding water harvesting system.	PARA-3	NIL	NIL	NIL
8	Creation of Posts in respect of Housekeeping & sanitation services and Security Services and regularize the expenditure incurred thereon since July 2020 to till Date	PARA-4	NIL	NIL	NIL
9	Regularize the expenditure incurred on Nursing orderly deployed beyond Sanctioned strength.	PARA-5	NIL	NIL	NIL
10	Under utilization of Operation theatres facilitated in the Hospital	PARA-6	NIL	NIL	NIL

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11	Shortcoming in maintenance of Medicine stock registers	TAN-4	NIL	NIL	NIL
12	Hospital not running at full capacity	PARA-7	NIL	NIL	NIL
13	Purchases made without GeM	PARA-8	NIL	NIL	NIL
	<u>TOTAL</u>		NIL	NIL	NIL

The internal audit report for the period 09th August 2020(2020-21) to 2023-24 has been prepared on the basis of information furnished and made available by the Ambedkar Nagar Hospital, Block B Sector 5 Dakshinpuri, New Delhi-110062. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the hospital.


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PART-I (CURRENT AUDIT)

(09th August 2020(2020-21) to 2023-24)

PARA-1: Loss on account of expired medicines/Injections

(Audit Memo No.04

Dated: 21.02.2025)

During the scrutiny of records provided by Ambedkar Nagar Hospital, , it has been noticed that hospital has purchased/demanded Injection/medicine from CPA/local market in excess without assessing the actual requirement which resulted in to expiry of medicines/Injections regularly, few instances are given below:-



S. No.	Name of drug	Purchased by/ Received from	Batch no	Date of Mfg. & expiry	Qty. expired	Amount
1.	Inj. Remedesivir-100mg	CPA	AUU109,A UU108,246 116,760643 2A,246113, R310052,C CX1003,V1 00161	1900 vials- 11/2022,192 vials- 11/2022,1920 vials- 10/2022,1248vi als -10/2022240 vials-10/2022,44 vials - 08/2021,95 vials- 09/2022,158 vials-09/2021	5797	NA
2.	Inj. Enoxaparin - 40mg	CPA	B23521003/ B23521005	05/23	7997	NA
3	Inj. Noradrenaline	Local market/CPA	INAB2103 INABA210 9	12/22 01/23	320	13147
4.	Inj. Diazepam	Local market/CPA	TEA01046	12/22	32	216
5.	Tooth paste	Local market/CPA	B29	12/22	164	1440
6	Cap Tramadol 50 mg	Local market/CPA	TRA2003	01/23	120	46
7	Povidone iodine oint.	Local market/CPA	Q78	01/23	207	1346
8	Nebulizer mask	Local market/CPA	NA	12/22	480	50.400
9	Syp Sodium Valproate	Local market/CPA	2003	01/23	20	620
10	Inj. Frusemide	Local market/CPA	AVID65	01/23	435	966

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11	Inj. Insulin Regular	Local market/CPA	H1108	01/23	49	5397
12	Inj. Neostigmine	Local market/CPA	KP017005	01/23	80	299
13	Inj. Levofloxacin	Local market/CPA	RLD21002	01/23	73	7838
14	Tab Apixaban	Local market/CPA	1901268	01/23	180	3276
				Total (Sl. No 3 to 14)		84,991

The value of injections at Sl. NO 1 &2 may also be ascertained as the same may be provided by Central store, DHS. The loss of medicines/injections could have been avoided and the requirement of medicines/injections be assessed prudently and inventory management may be applied. Hence, the method of inventory i.e., first in first out (FIFO) may be adopted strictly in the hospital and proper assessment in the hospital may be done invariably to avoid such loss of Govt. exchequer.

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PARA-2:-Loss amounting to Rs 6,35,040/-due to theft of Copper Pipes, Wires and Medical Gas Outlets installed with Medical Gas Pipeline System (MGPS).
(Audit Memo No.06 Dated: 24.02.2025)

During the scrutiny of records of Ambedkar Nagar Hospital/information provided for the audit period, it has been noticed that there was a theft incident noticed on 03.09.2022. The Hospital authority examined and found theft of Copper pipes, wires and Medical Gas outlets installed with Medical Gas pipeline system (MGPS). An expenditure of Rs 6,35,040/- has been occurred to replenish this loss.

Outcome of a FIR no SD-AN-001105/2022 dated 15.12.2022 lodged to PS Ambedkar Nagar by hospital has not been provided to audit. Further, the loss occurred to hospital may also be regularized from Competent Authority under intimation to audit.

PARA-3: Non obtaining 15% rebate in water Bill regarding water harvesting system.

(Audit Memo No.07 Dated: 24.02.2025)

As per order no DJB/DOR/DDRHQ-1/2017 dated 30.01.2017 board decided to give rebate of 15% in Water Bill to those consumers who have a plot area of 500 sq.m or more and have installed both functional Rain water Harvesting system and waste water recycling system.

During the scrutiny of DJB bill, it has been noticed that Ambedkar Nagar Hospital has not been obtained 15 % rebate though the hospital is equipped with above mentioned system as informed by hospital authority.

The HOO may take sincere efforts to obtain 15% rebate in water bill from Delhi Jal Board under intimation to audit.

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PARA-4: Creation of Posts in respect of Housekeeping & sanitation services and Security Services and regularise the expenditure incurred thereon since July 2020 to till Date.

(Audit Memo No.08

Dated: 25.02.2025)

During the scrutiny of record/information provided by hospital authorities, it has been noticed that Ambedkar Nagar Hospital has been started under Cabinet Decision No 2850 dated 15.07.2020. The hospital has a minimum bare 183 sanctioned posts of various category (137 posts on regular basis and 46 posts on outsourced basis) and there is no post of security services and housekeeping & sanitation services are sanctioned till date. During the audit period following no. of manpower were deployed for services of housekeeping and sanitation staff & security services staff:

HOUSEKEEPING AND SANITATION

S.NO	Services	Agency	Manpower period	No. of manpower (including reliever and supervisor)
1.	Housekeeping & Sanitation	Prehari Cyber Security and facilities Pvt. Ltd	20.07.2020 to 18.04.2021	33
			19.04.2021 to 21.04.2021	39
			22.04.2021 to 06.07.2021	68
			07.07.2021 to 24.05.2022	56
			25.05.2022 to 18.09.2022	43
2.	-do-	Kartikay Enterprises	19.09.2022 to 31.03.2023	43
		Cicerone Manpower Services	01.04.2023 to till date	43

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SECURITY SERVICES

S.NO	Services	Agency	Manpower period	No. of manpower (including reliever and supervisor)
1.	Security services	Datar security Services Group	20.07.2020 to 25.04.2021	55
			26.04.2021 to 06.07.2021	100
			07.07..2021 to 23.07.2021	82
			24.07.2021 to 24.05.2022	76
			25.05.2022 to 14.10.2022	71
			15.10.2022 to 30.04.2023	78
2.	-do-	Gorakhpur Intelligence security	01.05.2023 to 29.02..2024	78
		Taniska Enterprises	01.03.2024 to till date	78

As per Delegation of financial powers OM dated 07.08.2019, Finance Department approval is required at first time with reference to number of persons to be engaged on outsourced basis as per the sanctioned strength/AR approved norms.

HOO may take necessary steps for creation of posts in respect of housekeeping & sanitation staff and security services staff from July 2020 to till date and expenditure incurred thereon may also be regularized from Competent Authority. Further, first time approval of Finance Department with reference to number of person to be engaged on outsourced basis may also be obtained under intimation to audit

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PARA-5: Regularize the expenditure incurred on Nursing orderly deployed beyond sanctioned strength.

(Audit Memo No.09

Dated: 25.02.2025)

During the scrutiny of record/information provided by hospital authorities, it has been noticed that Ambedkar Nagar Hospital has 40 posts sanctioned for nursing orderly which is to be filled on outsourced basis. During the scrutiny of record, it has been noticed that Ambedkar Nagar hospital deployed Nursing Orderly beyond sanctioned strength as detail given below:

S.NO	Services	Agency	Manpower period	No. of manpower (deployed)	No. of manpower (exceeded)
1.	Nursing Orderly	Kushwaha Services(Regd)	21.07.2020 to 11.01.2021	41	01
			12.04.2021 to 18.04.2021	44	04
			19.04.2021 to 20.04.2021	55	15
			21.4.2021	59	19
			22.04.2021 to 06.07.2021	119	79
			07.07.2021 to 24.05.2022	89	49
			25.05.2022 to 18.09.2022	63	23

Further, it has also been noticed that hospital obtain the services of nursing orderly on rate contract of other Hospitals from 21.07.2020 to 31.10.2023 instead of floating tender on GeM portal.

HOO may obtain necessary approval from competent authority for deploying Nursing Orderly beyond the sanctioned strength and not floating tender through GeM from 21.07.2020 to 31.10.2023. Further, exceeding the number of strength and expenditure incurred thereon may also be regularized from Competent Authority under intimation to audit.

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PARA-6: Under utilization of Operation theatres facilitated in the Hospital

(Audit Memo No.10

Dated: 27.02.2025)

During the scrutiny of records provided by hospital, it has been observed that there are total 11 number of operation theatre facilitated in the hospital, out of which only two operation theatres are functional till date. The hospital started since August 2020 and after lapse of more than 04 years, only two operation theatres (OTs) are currently operational while others remain underutilized. This indicates inefficiencies in resource utilization.

Sincere efforts may be taken by HOO/ hospital authorities to assess the feasibility of making un utilized Operation theatres operational to avoid delays, optimize resources and improve patient care under intimation to audit.

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PARA-7: Hospital not running at Full capacity

Ambedkar Nagar Hospital, Dakshinpuri, New Delhi 110062 was started on 9 the august 2020 under Disaster Management Act, 2005 as a 200 bedded dedicated COVID hospital to cater to the needs of residents of Delhi. However, 600 beds have been earmarked for hospital as per Cabinet Decision 2434 dated 22.10.2016. The hospital have been declared NON COVID Hospital vide order dated 16.08.2023.

The detail of IPD Patient/OPD patient treated in hospital since August 2020 to 2023-24 are as under

S.No	Period	No of IPD patients	No of OPD Patients include patients of casualty department
1	August 2020 to March 2021	411	8110
2	2021-22	818	17640
3	2022-23	24	5429
4	2023-24	645	74219
	Total	1898	105398

Despite having provision of 600 bedded facility, only 200 bedded are functional severely limiting inpatient services. The OPD and IPD services of Gynecology& Obstetrics and pediatrics have only started in hospital. Further, number of IPD/OPD patients treated in hospital are very limited as mentioned above.

Sincere efforts may be taken by HOO/ hospital authorities to assess the feasibility to run the hospital on full capacity to avoid delays, optimize resources and improve patient care under intimation to audit.

PARA-8: - Purchases made outside GeM.

(Audit Memo No.11

Dated: 03.03.2025)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 26-04-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatory for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the ANH, it has been observed that hospital has made following purchases from the local dealers and not adherence of Govt. Guidelines up to March 2024.

S.NO.	Name of Agency	Bill No and date	Vendor's Bill No. & date	Items	Amount
1.	M/s Dollars Enterprises	CB-166 dated 14.02.2022	R-0000219 dated 16.09.2021	Liquid Hand wash	120830
2	M/s Dev Raj Traders	-do-	162 dated 19.01.2022	Lock	22500
3.	M/s Dollars Enterprises	CB-167 dated 17.02.2022	R-0000349 dated 17.11.2021	Misc. items like Cell, Garbage Bags, doorbell etc	99080

In the absence of appropriate reasons, the HOO may take necessary approval from Competent Authority. Further, it is also advised to adhere the instructions given in the OM dated 26.04.2017, 24.08.2017 & Govt. guidelines issued time to time in a proper way. Similar case may also be reviewed at your own level under intimation to audit.

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TEST AUDIT NOTE

09th August 2020(2020-21) to 2023-24)

TAN-1 Shortcomings in maintenance of Pay Bill Registers.

(Audit Memo No.: 02 Dated: 14.02.2025)

During the test check of pay bill registers of the audit period i.e. August 2020 to 31.03.2024, the following shortcomings have been noticed: -

1. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. Page counting certificate has not been recorded in PBR.
3. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
4. PBR entries have not been signed by the writer and DDO during the audit period.
5. GAR-18 has not been maintained in the PBR.
6. Upper column of PBR i.e., Pay scale , Pay, Pay level, Date of increment, Date and office to which transfer, Government residence occupied etc., has not been completed

HOO/DDO is requested to update the PBRs at the earliest possible and compliance may be shown to next audit.



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TAN-2: Shortcomings in maintenance of Service Books.

(Audit Memo No.03 Dated: 20.02.2025)

During the test check of Service books maintained by Ambedkar Nagar Hospital, the Service Books of following employees have been test check by the audit: -

Sr. No.	Name & Designation (S/Shri/Ms)
1	Arun Banerjee, CMO
2	Ashutosh Kumar, MO
3	Sudhir Kumar, AAO
4	Sangeeta Goel, Specilaist
5	Shyam Dutt, Pharmacy officer
6	Varsha, Jr Asstt.
7	Tejendra, Sr. Assitant
8	Satya Narain, NO
9	Rajni Naresh, Nursing Sister
10	Reena, Lab Technician
11	Nicky Jamlalmuon Mate, LDC
12	Pradeep Kumar, UDC
13	Tontang T Maring, Jr Radiographer
14	Surat Singh, Statistical Assistant
15	Monica Dagar, Radiographer
16	Shanker Lal, Jr Assistant
17	Neeraj Tanwar Statistical Assistant

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.
2. **Service Book to be shown to the official every year as per SR 202:**
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
3. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff who render service more than 25 years except Shri Arun Banerjee (CMO) whose certificate enclosed in service book.

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4. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
 5. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.

The HOO may get the service books of all the employees be updated as per above observations and compliance may be shown to next audit.

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TAN-3: Huge savings

(Audit Memo No.05

Dated: 21.02.2025)

During the scrutiny of records provided by Ambedkar Nagar Hospital regarding Budget and Expenditure, it has been noticed that there are huge savings in **capital heads** in following Years:-

(Rs in thousand)

Financial year	Budget allocated	Expenditure incurred	Balance/savings	% of savings
2020-21	7200	6134	1066	14.81 %
2021-22	5000	3764	1236	24.72 %
2022-23	5000	0	5000	100 %
2023-24	28150	10998	17152	60.93 %

The DDO/HOO is hereby advised to surrender the budget, if any, well in time in future, to avoid such huge savings.

TAN-4: Shortcoming in maintenance of Medicine stock registers

(Audit Memo No.11

Dated: 28.02.2025)

On test checks of medicine stock registers for the period, the following shortcomings are noticed: -

1. Item wise Physical Stock Verification has not been done.
2. Page counting certificate has not been made.
3. Use of fluid has been noticed in Stock Registers which is not permitted.
4. There are number of cuttings in the stock registers which are not attested by the in-charge.
5. No condemnation has been done during the audit period.

The HOO may take necessary steps to rectify the above-mentioned shortcomings and compliance may be shown to next audit.

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