

कार्यालय प्रधान महालेखाकार(ले0प0)दिल्ली,

ए.जी.सी.आर.भवन आई.पी. एस्टेट,

नई दिल्ली 110002

संख्या:-एस.एस.-III/ 1-1003/15-16/100



सेवा में,

✓ मैडम सुपटिंडेंट
राव इला राव मैमोरियल होस्पिटल
जयपुर, नई दिल्ली - 110073

महोदय,

मैं आपके कार्यालय के वर्ष 2014-15 के लेखाओं का निरीक्षण प्रतिवेदन, प्रेषित कर रहा हूँ।

अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर

पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएं।

भवदीय

व.लेखापरीक्षा अधिकारी(SS-III)

अनुलग्नक:- रिपोर्ट

संख्या:-एस.एस.-III/ 1-1003/15-16/—

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए प्रेषित की जाती है।

1. सी-चव, जय स्वच्छता सेवाएं, दिल्ली सी-चव, आई.पी. एस्टेट, दिल्ली-02 से उनसे अनुरोध है की वे कृपया

प्राप्त उत्तरों की अपनी टिप्पणी सहित इस कार्यालय को अग्रेषित करें।

उनका ध्यान विशिष्टता निरीक्षण रिपोर्ट के पैरा नं० की ओर आकृष्ट किया जाता है

2. मुख्य लेखा नियन्त्रक,

प्रधान-लेखा-कार्यालय, बी०-ब्लॉक, विकास-भवन आई० पी० एस्टेट, नई-दिल्ली-110002

व.लेखापरीक्षा अधिकारी(SS-III)

प्रमाणित किया जाता है की उपमहालेखाकार(SSS) द्वारा अनुमोदित इस लेखा परीक्षा प्रतिवेदन में पैरा पार्ट II के शामिल किए गए हैं।

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OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI
A G C R BUILDING, I.P. ESTATE, NEW DELHI -110002

Inspection Report on the accounts of Rao Tula Ram Memorial Hospital, Jaffarpur, New Delhi-73
for the period April 2014 to March 2015

PART-I

A. Introduction

(i) General

The accounts of Rao Tula Ram Memorial Hospital (RTRM Hospital), Jaffarpur, Delhi for the period from April 2014 to March 2015 were test checked by an audit party of the office of the Principal Accountant General (Audit), Delhi consisting of Smt. Sunita Chauhan, Audit officer, Shri Rajendra Singh, AAO and Shri Gajendra Singh, Auditor from 01.09.2015 to 24.09.2015 (18 working days including 3 days extension).

The following officers/officials have held the charge of the respective posts indicated below for the period of audit:

	Head of Department	Designation	Period
1	Dr. Ashok Kumar	Medical Superintendent	01.4.2014 to 16.6.2014
2	Dr. Sanjay Kumar Jain	Medical Superintendent	17.6.2014 to Till date
DDO			
1.	Sh. Krishna Kumar	Assistant Accounts Officer	01.4.2014 to 22.9.2014
	Sh. Surya Prakash	Assistant Accounts Officer	23.9.2014 to till date
Cashier			
1	Sh. Vinod Kumar	UDC	01.4.2014 to 04.9.2014
2	Smt. Uma	UDC	05.9.2014 to till date

(ii) General Set up and activities

The RTRM hospital is headed by Medical Superintendent who is assisted by a team of doctors (Junior and Senior Residents and specialists) nursing staff, para medical staff and administrative staff. The main objective of the hospital is to provide medical facilities including indoor facilities to the people residing in the rural belt of Najafgarh area in the South West District of Delhi. The

OPD service started from September 1989 and 25 beds indoor started from 1996-97, the hospital was upgraded to 100 bedded hospital with 24 hours emergency services, labour room maternity service with effect from 09.12.1999. Outdoor services in various specialties like Surgery, medical, gynecology, pediatric, ophthalmology, ENT, Orthopedics, Dental, Physiotherapy and occupational therapy etc. were strengthened along with immunization and family welfare service.

(iii) Budget Allotment and Expenditure

The detail of budget allotment and actual expenditure incurred during the year 2014-15 is as under:

Year	Bugdet Allotment (Rs. in lakh)		Actual expenditure (Rs. in lakh)	
	Plan	Non Plan	Plan	Non Plan
2014-15	920	2288.20	616.33	2154.85

(iv) Internal Audit

Internal Audit of the RTRM hospital was last conducted by the Directorate of Audit, Examiner Local Fund Accounts (ELFA) Government of NCT of Delhi up to 2013-14.

Part I-B

Review of old outstanding audit objections

A) List of paras settled

Sl.N o	Period of IR	Para No.	Brief description
1	2013-14	1	Deficiencies in BMW management system in hospital
2	-Do-	2(a)	Non recovery of licence fee amounting Rs. 97242/-
3	-Do-	3	Non availing of 15 percent rebate on water bills amounting to Rs. 16.52 lakhs.
4	-Do-	8	Casual approach in saving Govt. interest resulted into Avoidable expenditure of Rs. 25.38 lakh in JSK/JSSY scheme.

B) List of outstanding Paras

The position of old outstanding audit paras pertaining to the previous Inspection Reports is as under:

Sl.No.	Period of IR	Para No.	Brief description
1.	2010-12	1.	Stock Register of surgical consumable.
2	2012-13	2.	Irregular payment of L.T.C. claim of Rs. 68617/-
3	-do-	4.	Irregular payment of Rs.4.68 Lakh on o/c of Service Tax
4	-do-	5.	Improper accounting treatment of penalties.
5	-do-	6.	Non Adjustment of AC Advance of Rs.714495/-
6	-do-	7(A)	Excess purchase of Surgical .
7	-do-	7(B)	Consumable
8	2013-14	2(b)	Non recovery/ non assessment of electricity charges.
9	-Do-	2(c)	Non deposit of Security deposit of Rs. 40000/- since October 2010
10	-Do-	4	Excess procurement of surgical items amounting to Rs. 16.66 lakh
11	-Do-	5	Non adjustment of LTC advance amounting Rs. 312942/-
12	-Do-	6	Non deduction of 15 percent amounting Rs. 13640/- on account of reimbursement of newspapers.
13	-Do-	7	Non recovery of licence fee at the revised rates amounting Rs. 3600/-
14	-Do-	9	Construction of staff quarter without actual requirement.
15	-Do-	10	Obsolete item having book value if more than Rs.34.22 lakhs lying for long for condemnation
16	-Do-	11	Non availability of essential drugs in the hospital
17	-Do-	12	Irregularities in Outsourced Security service.
18	-Do-	13	Commercial complex lying un-alloted.

C. Persistent irregularities

No persistent irregularities were noticed during the course of audit.

(Present Audit)

Part II A

NIL

Part II B

Para 1: Inordinate delay in start of construction work for expansion of hospital capacity after expenditure of Rs. 63.75 lakh and lapsed period of 10 years

Test check of records revealed that the proposal for increasing bed capacity from 100 beds to 200 beds of RTRM hospital was adopted and the meeting was held under the Chairmanship of Hon'ble Minister of Health on 30-12-2004 to review the progress of construction of Govt. hospital buildings in Delhi. PWD was asked to initiate action accordingly.

PWD appointed M/s-Benjamin-Benjamin & Vats as consultant and had paid Rs. 62,15,800 on account of consultant fees for the Preliminary Estimate (PE) in November 2009. An amount of Rs. 159700 had also been paid in March 2013 to the Commissioner of South MCD on account of releasing of sanction for the building plans for the proposed building at RTRM Hospital from 100 beds to 200 beds. Approval/NOC from various government agencies had also been obtained for expansion of RTRM hospital.

Nodal Officer New Building Project of RTRM hospital stated that the aforesaid proposal for expansion was pending with the Department of Health and Family Welfare for obtaining approval of Preliminary Estimate amounting to Rs. 75.89 crore from EFC of GNCTD and funds of Rs. 3.52 crore was sanctioned under Capital Head for current financial year. Thus, there was inordinate delay in the expansion project of RTRM hospital as the construction work was not started even after passing the period of 10 years since 2004-05 and also the large population of rural area had been deprived of proper healthcare facilities.

Para 2: Avoidable expenditure of Rs. 45.12 lakh on Ultrasonography (USG) under Janani Shishu Suraksha Karyakram (JSSK) scheme.

Rule 21 of GFR stipulate standards of financial propriety, that every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety. It is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny of records in respect of JSSK/JSY scheme for the year 2014-15 revealed that RTRM Hospital had incurred an expenditure of Rs. 17.60 lakh on USG diagnosis out of total funds of Rs. 22.00 lakh under JSSK scheme. An expenditure of Rs. 23.12 lakh on USG in the year 2013-14 was also pointed out in the previous audit of hospital. Further, USG facility under JSSK scheme was outsourced despite the same facility existed in the hospital itself. Thus, an avoidable expenditure of Rs. 45.12 lakh (Rs. 23.12 + Rs. 22.00) was incurred on JSSK scheme in last two years (2013-14 & 2014-15). Had the RTRM hospital arranged the services of one Radiologist and USG facility during the period 2013-14 and 2014-15, an expenditure of Rs. 45.12 lakh could have been avoided in JSSK scheme.

Para 3: Non availing of 15 percent rebate on water bills amounting Rs. 22.76 lakh

As per the new revised water tariff rates w.e.f January, 2010 Govt. offices, Institutions were put under special category (Category II A) under Commercial / Industrial Category and allowed 15% rebate on total bill amount with the condition that the said Govt. Institution / office installs equipments for water harvesting /waste water recycling.

Scrutiny of records/files of water bills of the hospital revealed that the hospital is not availing the benefit of said rebate w.e.f. January 2010 to till date, though the rain harvesting system and STP has already been commissioned in the hospital. The audit pointed out the same earlier (non availing of rebate of Rs. 483654 for the period of 2012-13) but no action has been taken by the hospital authorities till date. An amount of Rs. 1792207/- has been worked out for the period from April 2013 to August 2015.

Annexure: 15 % rebate on water bills

Sl.No.	Period	Total Bill Amt.	Amt. of 15% rebate on Water Bill
1.	8.3.13 to 8.4.13	Rs. 400377/-	Rs. 60057/-
2.	14.6.13to 18.7.13	Rs. 405406/-	Rs.60811/-
3.	9.4.13 to14.5.13	Rs.421102/-	Rs.63165/-
4.	14.5.13 to 16.4.13	Rs.268102/-	Rs.40215/-
5.	18.7.13 to 17.8.13	Rs.358280/-	Rs.53742/-
6.	17.8.13 to18.9.13	Rs.265058/-	Rs.39759/-
7.	18.9.13 to17.10.13	Rs.358782/-	Rs.53817/-
8.	17.10.13to 16.11.13	Rs.257349/-	Rs.38602/-
9.	16.11.13to17.12.13	Rs.430045/-	Rs.64507/-
10.	16.12.13to 16.1.14	Rs.409076/-	Rs.61361/-
11.	16.1.14 to 20.2.14	Rs.482927/-	Rs.72439/-
12.	20.2.14 to20.3.14	Rs.509541/-	Rs.76431/-
13.	20.3.14 to 3.5.14	Rs.671147/-	Rs.100672/-
14.	3.5.14 to 27.5.14	Rs.367465/-	Rs.55120/-
15.	27.5.14 to21.6.14	Rs.350938/-	Rs.52641/-
16.	21.6.14 to 23.7.14	Rs.210071/-	Rs.31511/-
17.	23.7.14 to26.8.14	Rs.553501/-	Rs.83025/-
18.	28.8.14 to24.9.14	Rs.375485/-	Rs.56323/-
19.	24.9.14 to15.11.14	Rs.694781/-	Rs.104217/-
20.	15.11.14 to 15.12.14	Rs.372271/-	Rs.55840/-
21.	15.12.14 to 17.01.15	Rs.461668/-	Rs.69250/-
22.	17.01.15 to 20.02.15	Rs.201664/-	Rs.30249/-
23.	21.2.15 to 16.3.15	Rs.214910/-	Rs.32236/-
24.	16.3.15 to 14.4.15	Rs.246648/-	Rs.36997/-
25.	16.4.15 to 28.5.15	Rs.711900/-	Rs.106785/-
26.	28.5.15 to 30.6.15	Rs.647961/-	Rs.97194/-

27	30.6.15 to 27.7.15	Rs.694862/-	Rs.104229/-
28	27.7.15 to 19.8.15	Rs.606751/-	Rs.91012/-
Total			Rs.1792207/-

Total amount of rebate worked out Rs. 2275861 (Say Rs. 22.76 lakh) (Rs. 483654+Rs.1792207)
(previous audit worked out 15% rebate on water bills of Rs. 483654 during 2012-13)

Para 4: Procurement of proprietary items by the RTRM Hospital of Rs. 16.81 lakh without obtaining the certificate of competent authority

As per Note under Rule 154 of GFR, Proprietary Article Certificate is to be provided by the Ministry/Department before procuring the goods from a single source under the provision of sub Rule 154 (i) and 154 (iii) as applicable. p. 0-

Test check of records relating to procurement of medical, surgical and lab items during the year 2014-15, it was observed that the RTRM hospital procured items from single source worth Rs. 16.81 lakh treating them as proprietary articles without obtaining the certificate of competent authority i.e. Department of Health of Family Welfare of GNCTD. The details are as given below:

Sl. No.	Name of agency	Name of item	Sanction order no./dated	Amount (Rs.)
1.	Adison Equipment Company	Sharp Blaster Cane, Inserter for Sharp Blaster & Printer Roll (Thermal paper roll)	918/31.7.2014 1299/12.11.2014 288/31.3.2015	322875 236723 193725
2.	Mars Corporation	Sterisol-C	1062/01.9.2014	330750
3.	Ananya Enterprises	--	1056/29.8.2014	420454
4.	Grabner International	--	38/13.01.2015	176347
Total				1680874

Para 5: Overpayment of Transport Allowance (TA) to Medical Officers (MOs) drawing Grade Pay of Rs. 10000/-

The Ministry of Finance, Department of Expenditure through its Office Memorandum (OM) No. 21(2)/2008-E-II(B) dated 29th August, 2008 prescribed the rates of Transport Allowance on the basis of recommendations given by the Sixth Central Pay Commission. According to this, rate of transport allowance to employees drawing grade pay of Rs. 5400 and above was fixed as Rs. 3200 plus Dearness Allowance (DA) thereon. Further as per para 3 of the OM, officers drawing grade pay of Rs. 10,000 & Rs. 12,000 and those in the Higher Administrative Grade + scale who are entitled to the use of official car in terms O.M. No. 20(5)-E-II(A)/93 dated 28th January 1994, shall be given the option to avail themselves of existing facility or to draw the transport allowance at the rate of Rs. 7,000 per month plus dearness allowance thereon.

Test check of Pay Bill Register of 2014-15, revealed that the following Medical Officers (MOs) of RTRM Hospital drawing Grade Pay of Rs. 10,000/- in PB-4 but were not entitled for staff car facility were being paid Transport Allowance @ Rs. 7000/- + DA thereon.

The details are given below:

Sl. No.	Name of Medical Officer	Grade Pay (Rs.)	Period	TA drawn @7000+DA/p.m.	Due amount of TA (Rs.)@ 3200+DA/p.m.	Excess payment (Rs.)
1	Dr. Sangeeta Basu, CMO (NFSG)	10000	Apr 14 to Mar 15	173670	79392	94278
2	Dr. LR Richhele, Consultant (Radiologist)	10000	Apr 14 to Mar 15	173670	79392	94278
3	Dr. TK Prasad, Consultant (ENT)	10000	Apr 14 to Mar 15	173670	79392	94278
Total				521010	238176	282834

The payment of higher transport allowance be reviewed and amount for payments already made to them be calculated and recovery, if any, be initiated after proper verification under intimation to audit.

Para 6: Procurement of medicine and surgical consumables of Rs. 6.37 lakh without obtaining quotation from local chemist under contract agreement

Test check of records revealed that drugs and surgical consumables of Rs. 6.37 lakh were procured during 2014-15 from outside sources under Rule 146 of GFR. Purchase committee of RTRM hospital obtained quotations from other agencies for procurement of various medical items other than the local chemist appointed under contract agreement for two years from 16.5.2013 to 15.5.2015. The local chemist had offered discount of 25.79 percent on branded medicine, 59.99 percent on generic medicines, 33.35 percent on surgical items and 59.99 percent on generic surgical items. Also in terms and conditions of tender clause no. 18 inclusion of quotation was made compulsory from local chemist for procurement under Rule 146 of GFR. Thus, hospital deprived itself from obtaining better competitive rates in local purchase of medical consumables of Rs. 6.37 lakh during 2014-15. p.O

Para 7: Overpayment of Transport Allowance (TA) of Rs. 19,872/- during leave

As per TA Rules, Transport Allowance will not be admissible if a Government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. If the absence does not cover any calendar month in full, the allowance will be drawn in full for the month. A/c

Test check of PBR and Leave records of RTRM hospital for the period of 2014-15 revealed that the following officers/officials were on leave/absent for the full calendar month but transport allowance was paid to them against the Rules, which resulted in overpayment of transport allowance amounting to Rs. 19872/-as detailed below:-

Sl.No.	Name of the Official S/Sh./Smt.	Period of Leave	No. of full calendar months	As per PBR TA drawn during leave (in Rs.)
1.	Preeti, Staff Nurse	26.05.14 to 26.02.15	08	7/14 to 12/14 6x 3312=19872/-
		Total		Rs. 19872/-

Similar cases may be reviewed and recovery if any may be made after proper verification under intimation to audit.

General

The General Condition of the accounts of the Rao Tula Ram Memorial Hospital, Zafarpur, Delhi for the period from April 2014 to March 2015 was found to be satisfactory, subject to the observations made in the Inspection Report.

The Inspection Report for the year 2014-15 has been prepared on the basis of the information furnished and made available by the office of the Medical Superintendent, Rao Tula Ram Memorial Hospital, Zafarpur, Delhi. The Office of the Pr. Accountant General (Audit), Delhi disclaims any responsibility for any mis-information and/or non-information on the part of the auditee.


Sr. Audit Officer (SS-III)

TAN

TAN 1. Non monitoring of PWD work by the RTRM Hospital of Rs. 2.33 crore during 2014-15

Test check of records it has been observed that the number of Administrative Approval and Expenditure Sanctions (A/A & E/S) of Rs. 2.33 crore were given by the HOD, RTRM Hospital, Jaffarpur New Delhi for PWD Civil, Electrical and Horticulture works in connection with repair, maintenance, upgradation and provisioning etc. during the financial year 2014-15. Most of the works are in progress and not completed.

The details of progress of work i.e financial and physical progress of works were not available with the hospital. It is suggested that the hospital should have proper details of works for which A/A and E/S are given to PWD.

TAN 2. Items lying un-serviceable in the Stores of the hospital worth Rs. 13.58 lakh

Test check of records revealed that hospital had the following unserviceable items:

Sl.No.	Name of Items	Date of item commissioned	Initial cost of non functional & expired items(Rs.)
1.	Blood cell counter	21.7.2007	350000
2.	X-Ray generating unit	25.5.2006	261000
3.	RVG (Dental)	25.5.2006	125000
4.	ECG Machine	01.8.2011	177000
5.	HbA1c analyser	05.4.2010	178000
6.	Pharmaceutical refrigerator (Qty. 2)	31.3.2001	178000 (Rs. 89000 each)
7.	Pharmaceutical refrigerator	16.11.2001	89000
		Total	1358000

Rule 197 to 202 of GFR stipulates the procedure for disposal of surplus, obsolete or unserviceable goods. The disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space.

Appropriate action may be taken by the hospital in this regard, according to the laid down procedure under intimation to audit.

TAN 3. Outstanding contingent advances of Rs. 7.15 lakh

Test check of records, revealed that following advances were drawn but yet to be adjusted as per details given below:-

Sl. No.	Date of drawal	Amount of advance	Purpose
1	18.12.2008	331086	Purchase of computers
2	18.03.2010	140692	Purchase of computers
3	31.10.2011	720	Payment to DPCC
4	28.12.2011	3885	Digital Signature
5	28.03.2012	225901	Purchase of computers
6	18.4.2012	11295	-do-
7	15.5.2012	1636	-do-
Total		715215	

As per R&P Rules, contingent advance drawn is to be adjusted within one month from the date of drawl. Amount to be refunded immediately to Govt. Account if the purpose for which advance was drawn has not been served. Efforts may be made to settle the above advances under intimation to audit.


Asst. Audit Officer (SS-III)