ii) Out of 39 selected schools, records of 36 schools were provided to Audit. Examination of records and joint inspections conducted by audit party and HoS of the school showed numerous shortcomings **(Annexure 3.1).** Major deficiencies were noticed in areas of toilets, playgrounds, development works of storm water drains, pathways, fire safety arrangements and horticulture works. DSIIDC did not provide Reverse Osmosis systems (RO) for purification of water in any of the selected schools.

Thus, in the absence of formal agreement and detailed scope of work, DoE could not ensure that DSIIDC carried out all the work envisaged under the project even after releasing ₹ 343.13 crore. Out of this, ₹ 70.19 crore were released without approval of the Cabinet. Effective monitoring was absent as PMC did not meet regularly.

The matter was referred to the Government in January 2015, their reply was awaited (April 2015).

Department of Health and Family Welfare

3.3 Unfruitful expenditure of ₹ 1.26 crore

Four newly constructed residential bungalows in Guru Teg Bahadur Hospital were not occupied for more than five years, rendering ₹ 1.26 crore incurred on construction of these bungalows, unfruitful.

Rule 21 of the General Financial Rules, 2005, envisages that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety.

In August 2005, the PWD submitted to the Medical Superintendent (MS), GTB Hospital, a preliminary estimate amounting to ₹ 68.16 lakh, seeking Administrative Approval and Expenditure Sanction (AA&ES) for construction of four Bungalows (Type VI) in the hospital campus, for Director, Principal, Medical Superintendent etc. It was mentioned in the history report (forming part of the estimate) that requirement of the buildings was raised by the MS, GTB in various meetings held in his chamber. However, neither formal proposal/request from the hospital nor the minutes of the meetings wherein the MS, GTB raised the requirement of the buildings, were available on records. Nevertheless, the MS, GTB accorded (March 2006) AA&ES of ₹ 68.16 lakh, which was subsequently revised to ₹ 1.34 crore in December 2008, with the concurrence of the Finance Department. The construction of bungalows was completed in September 2008 at a total cost of ₹ 1.26 crore.

Audit scrutiny of records showed that in April 2009, the PWD requested MS, GTB to take over the possession of newly constructed bungalows. However, the Hospital took over bungalows only in February 2010, after an inspection done by a team nominated by MS, GTB.

It was further observed that the Principal, UCMS[12] and MS, GTB had shown their inability to shift to these bungalows due to personal reasons and the bungalows could not be allotted to other officers as there was no demand. Consequently, it was decided (February 2010) that two bungalows should be utilized as 'Faculty Club/De-stressing room' for faculty and the remaining two would be utilized as 'Guest House'. A proposal regarding change in use of bungalows was sent to the Department of H&FW in August 2011, for seeking approval of the Finance Department. The Finance Department returned (October 2011) the proposal, seeking some clarifications, but the file had since been reportedly missing (September 2014). Further, the Hospital did not ensure maintenance and watch and ward of these buildings and these are currently in poor condition.

Non-occupancy of the bungalows for more than five years only indicates that these bungalows were constructed without any actual need and the expenditure incurred on construction of these accommodations was rendered unfruitful.

The matter was referred to the Government in August 2014, their reply was awaited (April 2015).

Institute of Liver and Biliary Sciences

3.4 Deviation from the Business Model of the Institute

The Institute deviated from its own Business Model, as it was paying regular pay scales and allowances to its faculty members, instead of lump sum package. House Rent Allowance and annual increment, were allowed to the staff at higher than admissible rates and Non-Practicing Allowance to faculty members was paid as against revenue sharing model.

The Institute of Liver and Biliary Sciences (the Institute) was registered in October 2002 as a society under the Societies Registration Act, 1860, with objectives of providing world class patient care at affordable cost, research on liver and biliary diseases, teaching and training at post graduate/doctorate level etc. The Institute is managed and administered by a Governing Council (GC) headed by the Chief Secretary, GNCTD. The members of GC include the Principal Secretary (Finance), Principal Secretary (H&FW) and eminent personalities of medical Institutions/Universities. The Institute is mainly funded by its own resources and grant-in-aid provided by GNCTD.

The Hospital Services Consultancy Corporation (HSCC) prepared a Business Model for the Institute, which was approved by the Cabinet in May 2006. As per this Business Model, all doctors and staff of the Institute would be hired on contract basis for four years, extendable based on performance and the salary structure would be comparable with that of All India Institute of Medical Sciences (AIIMS), excluding that of Consultants and Professors. For Consultants and Professors, it would be a lump sum package for the next level of post and not on

[12] University College of Medical Sciences