## 2.3 Functioning of the Project Implementation Unit of Health and Family Welfare Department

### 2.3.1 Introduction

Project Implementation Unit (PIU) was established (July 2002) as a Cell under the Health and Family Welfare Department (H&FWD) for implementation of post-earthquake redevelopment programme in affected areas of the State from the funds provided by the European Commission. On completion of works approved under earthquake redevelopment programme, H&FWD decided (February 2006) to continue PIU for carrying out the construction activities of the department and accordingly, transferred construction activities of Public Healthcare Facilities[92] (PHFs) from Roads and Buildings (R&B) Department to PIU. Subsequently, Maintenance and Repairs (M&R) work of PHFs were also entrusted (May 2012) to PIU. During 2014-19, against available funds of ₹ 9,017 crore[93], PIU had incurred expenditure of ₹ 5,833 crore (65 *per cent*) on new construction and M&R works.

The objectives of the Compliance Audit were to assess whether (i) institutional framework was established for proper functioning, (ii) norms prescribed for approval, tendering and execution of works were adhered to and (iii) funds provided for new construction and M&R works were properly accounted and efficiently utilized. To achieve the audit objectives, Gujarat Public Works (GPW) Manual, 1987, tender documents, Gujarat Financial Rules and instructions issued by State Government were adopted as criteria for evaluation. Audit examined the records maintained at the head office of PIU and eight district[94] units. Selection of districts was done by adopting Probability Proportional to Size without Replacement method. Out of 805 works awarded during 2014-19 in the selected districts, 136 works and four out of six projects[95] were selected on judgmental basis for detailed scrutiny. Joint physical verification[96] of 94 buildings in the selected districts were also conducted to assess the quality of construction and maintenance. An entry conference was held (05 August 2019) with the Chief Engineer (CE) of PIU, wherein audit objectives, audit criteria, scope and methodology of audit were discussed.

## Audit findings

### 2.3.2 Institutional arrangement of PIU

#### 2.3.2.1 Organisation structure and Higher Management Supervision and Review

H&FWD entrusted (February 2006) new construction works and M&R works (May 2012) of Public Healthcare Facilities and other wings[97] of H&FWD to PIU. In October 2008, Government decided to convert PIU into Gujarat State Health Infrastructure Development Corporation (GSHIDC) to strengthen the

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92 Government hospitals providing primary, secondary, tertiary and super-specialty healthcare.
93 Includes Opening Balance of ₹ 683.71 crore
94 Dahod and Valsad (tribal group), Ahmedabad, Mehsana and Sabarkantha (others group), Jamnagar, Kachchh and Rajkot (Saurashtra and Kachchh group)
95 Consist of number of works for overall development of healthcare establishments.
96 Alongwith officials of PIU
97 Food and Drugs Laboratories, Nursing Colleges, Staff Quarters, Hostels, *etc*.

framework to cope with the increased workload. Provision of seed money[98] was also made in the budget for this purpose. However, decision of conversion of PIU into GSHIDC could not be implemented as of July 2020, the reason for which was not found on record.

Additional Chief Secretary (ACS), H&FWD, heads the PIU at the Government level. Chief Engineer (CE) is the functional, financial and technical head of the PIU. He is assisted by Superintending Engineers (SEs) at seven zonal level[99] and Executive Engineers (EEs) at district level. As of March 2019, there were 270 technical staff and 84 non-technical supporting staff in PIU.

H&FWD had constituted (2008) two committees under the chairmanship of ACS of H&FWD - (i) Administrative Approval Committee (AAC) for approval of work and (ii) Financial and Tender Approval Committees (FTAC) for approval of contracts. The physical and financial progress of works were being monitored on weekly basis in Departmental Review Meeting and by the Commissionerate of Health (CoH) in the Internal Management Committee meeting. However, it was observed that minutes of the meeting were not being prepared. Further, no separate committee headed by ACS or CoH has been constituted exclusively to monitor the progress of works done by PIU along with quality assurance of the works. Institutional arrangement of PIU was not found robust in terms of (i) framework of rules and procedures, (ii) quality control mechanism and (iii) accounting, auditing and funds management systems as discussed in the subsequent paragraphs.

The Government stated (July 2020) that a committee for review of the works of PIU in detail would be formulated and detailed guidelines would be issued to enable a robust monitoring system of the works including periodicity of the inspection of the works as per the posts for quality assurance.

### *2.3.2.2 Clause of free of cost construction of certain works and supply of some goods*

A comprehensive and well-defined framework of rules and procedures for tendering and contract management is essential for execution of works in an economic, efficient, effective and transparent manner. Paragraph 193 of the GPW Manual, 1987 stipulates that legal and financial advice should be taken in drafting of contract documents before entering into contract. It also stipulated that the terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein. PIU had not framed their own set of rules and procedures for contract management. For execution of works, PIU had adopted standards[100] prescribed by R&B Department.

Audit observed that special condition was incorporated in the tender documents of five[101] works for free of cost construction of office building for PIU in respective districts. This condition was incorporated without obtaining legal and financial advice which was not consistent with the basic principles of contract management. Even the measurement of such buildings was also not recorded.

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[98] Initial share capital (seed money) of ₹ 50 lakh in 2008-09 and ₹ 25 lakh in 2009-10 were proposed in the budget.
[99] For execution of works, PIU has divided the State into seven zones under the control of SEs.
[100] Schedules of rates, tender documents, conditions of contract, work specification, *etc*.
[101] Jamnagar (01), Rajkot (02), Sabarkantha (01), and Valsad (01)

Similarly, in 33 works[102], special condition was incorporated in the bid document for free supply of computers, laptops, digital cameras, office furniture, *etc*. Specification of these works and goods were not mentioned. Even, estimated cost of these works and goods were not prepared. Thus, possibilities of overloading of cost of these works and goods on regular works on higher side could not be ruled out. It was further observed that out of 23 selected works having conditions to supply aforesaid items, only in nine works, certificate of receipt of goods was found on record. This implies that apart from violation of basic principles of contracts, supply of items as stipulated in the agreements was also not ensured.

Government stated (July 2020) that as no separate funds were made available for establishment of office and procurement of other requirements, this clause was incorporated in the bids. It was further stated that this condition is now not in practice and the items supplied as per tender agreement would be reviewed and proper store management would also be ensured.

The Audit is of the view that the State Government may provide separate funds for the working and establishment of PIU.

#### *2.3.2.3 Quality control mechanism*

Quality control is an important aspect of construction activities. PIU had established three Quality Control (QC) units headed by Executive Engineer (EE) for ensuring the quality of works during execution. In R&B Department, the QC units are functioning under independent CE, however, in PIU, it was observed that the QC units were functioning under the only CE who is also the financial and technical head of PIU. Further, PIU had not prescribed any norms for inspection of works by the CE and SE. The existing quality control set-up was found deficient as discussed in **Paragraph 2.3.6.**

Government stated (July 2020) that the procedure for appointment of staff and preparation of Quality Control Manual for Standard Operational Procedure for Quality Control units is under process.

#### *2.3.2.4 Accounting, auditing and funds mangement system*

The PIU on an average incurred expenditure of ₹ 1,100 crore every year during 2014-19. Despite huge expenditure, PIU has not evolved any mechanism for proper accounting, auditing and efficient funds management. Audit observed several deficiencies related to maintenance of accounts, annual audit of accounts and funds management as elaborated in **Paragraph 2.3.7.**

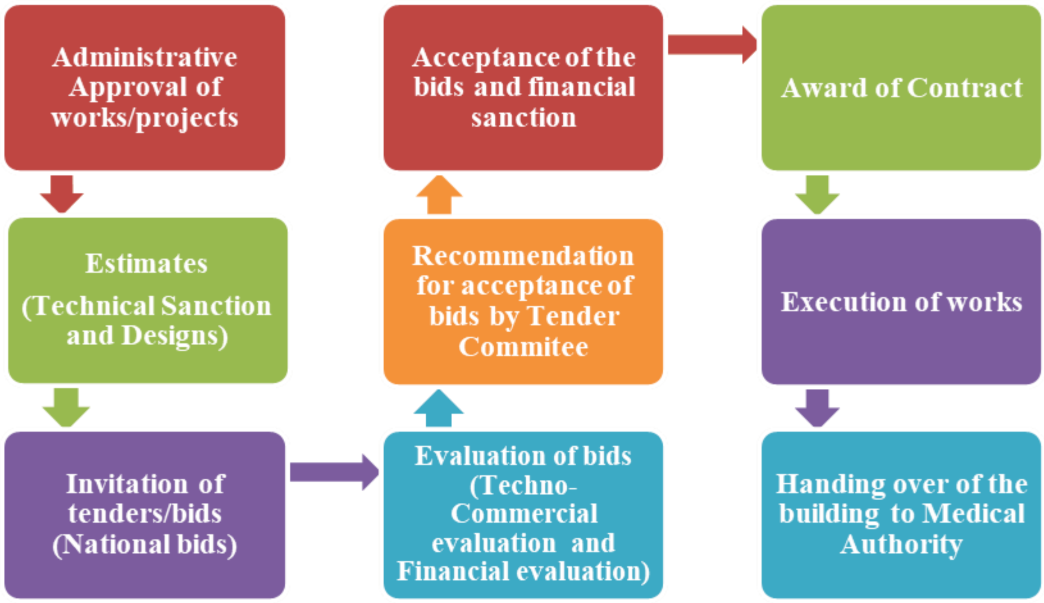
Government stated (July 2020) that PIU is neither a society nor a board/corporation, hence, accounts of PIU are not statutorily required to be audited by the Chartered Accountant. However, it is still in practice to get its accounts audited by the Chartered Accountant.

### *2.3.3 Adherence to prescribed norms for approval, estimation, selection of bidders and awarding of contracts*

The GPW Manual provides norms and procedures for undertaking construction activities. A pictorial presentation of stages of construction activities followed by PIU is given below-

[102] Ahmedabad (10), Banaskantha (01), Gandhinagar (02), Jamnagar (02), Kachchh (05),Kheda (02), Mahisagar (01), Mehsana (04), Rajkot (01), Sabarkantha (03) and Surendranagar (02).

**Pictorial presentation of stages of construction activities**




Audit observations emanating from the records of PIU at different stages of award of contract are discussed in subsequent paragraphs.

### *2.3.3.1 Administrative Approval*

The GPW Manual stipulates that Administrative Approval (AA) should be accorded only after ascertaining soundness of proposal and availability of site for construction. H&FWD had formed (October 2008) Administrative Approval Committee (AAC) for approval of works. Audit observed that though AA was required to be taken from AAC for all construction and repair works, PIU had awarded 13 selected works of maintenance and repair without approval of AAC. Number of AAs accorded for works during 2014-19 and status of works as of March 2019 are shown in **Table 1** below-

**Table 1: Showing AAs accorded during 2014-19 and status of works as of March 2019**

| Year | Number of works for which AA were accorded | Status of the works (in numbers) | | | | |
|---|---|---|---|---|---|---|
| | | Completed | Works in progress | Dropped | Not executed due to land issues | At pre-tender stage |
| 2014-15 | 608 | 549 | 18 | 18 | 11 | 12 |
| 2015-16 | 2,280 | 1183 | 134 | 179 | 635 | 149 |
| 2016-17 | 454 | 205 | 82 | 18 | 85 | 64 |
| 2017-18 | 1,646 | 206 | 282 | 33 | 766 | 359 |
| 2018-19 | 1,516 | 8 | 79 | 16 | 663 | 750 |
| **Total** | **6,504** | **2,151** | **595** | **264** | **2,160** | **1,334** |

**(Source: Information provided by the PIU)**

The above table shows that only 2,151 (33 *per cent*) out of 6,504 works for which AA was accorded during 2014-19, could be completed as of March 2019. Further, 2,160 (33 *per cent*) works were not executed due to non-availability of site for construction whereas 264 (four *per cent*) works were dropped after re-assessment of requirement. Audit further observed that out of 2,160 works which were not taken up due to non-availability of site for construction, 1,993 works (92 *per cent*) were for construction of primary healthcare facilities[103]. This implies that the provisions of GPW Manual to accord AAs after ensuring availability of land and soundness of proposal for each work were not scrupulously adhered to.

Government stated (July 2020) that there is no need to take AA for Maintenance and Repair works. The reply is not acceptable as the instructions issued (October 2008) by H&FWD states that all works requires the approval of AAC. As regards not taking up of works, the Government attributed (July 2020) the reasons to the non-allotment of proper land and stated that steps would be taken to ensure availability of land for construction before according of AA/Technical Sanction and tendering.

### *2.3.3.2 Plan, specifications and estimates of works*

The GPW Manual provides that plans, specifications and estimates should be prepared expeditiously in the case of works for which AA has been accorded. Audit observed inordinate delay in finalization of detailed estimate, as time gap between according AA and invitation of tender ranged between 12 months and 71 months in respect of 55 out of 136 selected works. Delay in preparation of estimates ultimately led to delay in completion of works.

Government attributed (July 2020) the reasons for delay to non-availability of clear land, additional time taken for preparation of plans as per the requirement of medical authorities of Super Speciality Hospitals, District Hospitals, *etc.* and non-availability of dedicated staff for preparation of design and plans in PIU. It was further stated that PIU avails the services of Consultants for this purpose.

### *2.3.3.3 Price discovery of extra items of work not in schedule of rates*

Clause 14 (3) of the contract agreement provides that if the additional or altered works includes any item for which no rate is specified in the contract or schedule of rates (SoR), such class of works shall be carried out at the rate decided by the committee of two SEs.

Audit observed that PIU had made payment of ₹ 205 crore to the respective agencies on account of execution of extra items in 52 selected works. PIU did not obtain rates from market for rate analysis of extra items. In the selected works, evaluation of rate for extra items (not in SoR) was not done through any committee. Thus, PIU accorded approval for rate of extra items on the basis of quotations submitted by the agencies who had to execute these items.

Government stated (July 2020) that for non-SoR items, rate is derived on the basis of three quotations received from the current market which is scrutinised by the consultant or divisional office and lowest rate is considered for rate analysis. It was further stated that a committee has been constituted for fixation of rate of extra items in July 2019 and a separate guideline for fixing the rate for extra items would be framed. The reply of receipt of quotations is not acceptable as it was observed that the quotations were not called for by the PIU but was called for in the name of the agency who had to execute these items.

[103] Sub-Centre (1,863) and Primary Health Centre (130)

### 2.3.3.4 Extra expenditure

- ***Normal items of work executed as extra items***

Audit observed instances of execution of normal items as extra items, procurement of televisions as extra items, different rates for same items of work, *etc*. as detailed in **Table 2** below-

**Table 2: Irregularities in approval of extra items**

| Sl.No | Name of Project | Audit observations |
|---|---|---|
| 1 | Gujarat Medical Education Research Society (GMERS) Hospital, Vadnagar | The work of construction of 300 bed hospital was awarded (May 2014) at a tendered cost of ₹ 104 crore. Subsequently, work of additional three floors was entrusted (August 2016) to the existing agency at cost of ₹ 11.67 crore as extra items. As per contract agreement, rebate at the rate of 10.37 *per cent* of tendered cost was to be deducted from the bill of the agency. Scrutiny of records revealed that out of ₹ 11.67 crore, payment of ₹ 9.10 crore was made without deduction of rebate. Had these items not executed as extra items, ₹ 0.94 crore could have been deducted from the contractor's bill as rebate. Government agreed (July 2020) to the audit observations and stated that ₹ 0.94 crore would be recovered from the agency. |
| 2 | Gujarat Cancer Research Institute, Ahmedabad | PIU had paid ₹ 34.33 lakh to the agency against supply and installation of 67 units of television of different sizes as extra item. Rate of TV was arrived at by adding 15 *per cent* of unit cost as contractor's profit, ₹ 500 per unit as installation charge and one *per cent* of total cost as labour cess. Had the PIU not added contractor's profit, ₹ 4.43 lakh could have been saved. Government stated (June 2020) that instructions shall be given for preparation of rate analysis of such items as per financial prudency. |
| 3 | 1200 bedded hospital, CHA Campus Ahmedabad | To rectify the defects, PIU had executed Micro Concrete Work (M-300 grade) in 1200 bedded hospitals and Trauma Centre. Micro Concrete Work of 1200 bedded hospital was awarded to the existing agency as extra item whereas the work for Trauma Centre was awarded through e-tendering. PIU had done rate analysis for both the works. However, the rate per unit of micro-concrete works in respect of 1200 bedded hospital was higher than Trauma Centre by ₹ 47,211. Had the PIU adopted rate derived for Trauma Centre, ₹ 1.51 crore could have been saved. Government stated (July 2020) that the construction stages, methodology of execution of the works, period of execution and agencies in both building were different. Thus, micro concrete works were executed with demolition and foam works due to which more quantities of micro concrete was executed. The reply is not acceptable as rate analysis of the items in both works included foam works, even there was difference in the rate adopted for extra items. This could be avoided if the rate was fixed through a committee of SEs as per tender clause. |

**(Source: Analysis of information provided by PIU)**

- ***Extra expenditure due to incorrect estimates and modifications in scope of works subsequent to awarding of contracts***

Clause 14 of the contract agreement provides that payment of quantity in excess of 30 *per cent* of the quantity specified in the tender would be made at the rate entered in the SoR of the year in which excess quantity is executed. Variations in quantities executed were more than 30 *per cent* of the quantities put to tender in 30 out of 136 selected works which arose due to deficient estimation (17 works) and modifications in the scope of works after award of work (13 works). As a result, PIU had to incur extra expenditure of ₹ 29.88 crore on account of execution of more than 30 *per cent* of the quantity put to tender as per clause 14 by way of extra payment as per the latest SoR instead of rate stipulated in the tender: ₹ 22.46 crore in 13 cases involving modification in scope of work after tender and ₹ 7.42 crore in 17 cases due to deficiencies in estimates.

Government stated (July 2020) that expenditure was made after approval of the competent authority, however, appropriate action would be taken to constitute a coordination committee with Medical authority to minimize post tendering modifications in the tenders.

### *2.3.4 Tender process*

The first stage in the process of public procurement after approval of technical sanction is to issue tender documents to obtain competitive bids from prospective bidders in a transparent manner. The GPW Manual stipulates norms for execution of different stages of awarding of contract. Audit observed that in most of the cases, PIU did not comply with the norms of GPW Manual as discussed below-

#### *2.3.4.1 Invitation of tenders*

The GPW Manual prescribes for publication of Notice Inviting Tender (NIT) with requisite information in English and Gujarati newspapers for the works having estimated cost above ₹ 20 lakh. It also prescribes that tender paper should be available from the date of publication of NIT. Scrutiny of NIT published during 2014-19 revealed that 488 out of 524 NIT (93 *per cent*) was published only in Gujarati newspapers. This limited the competition among the prospective bidders. NIT was published for group of works without description of individual works. In absence of description of works, prospective bidders had to visit website on which tender was uploaded. Audit further observed that tender papers for awarding of 469 works were hoisted on website after lapse of three months from the date of publication of NITs in newspapers. NITs for awarding 162 works were subsequently cancelled as PIU could not upload the tender documents due to non-availability of requisite documents[104]. This shows that system adopted for invitation of bids lacked transparency.

Government accepted (July 2020) the audit observation and stated that advertisement of works would be given in English newspapers also and advertisement would be given only after preparation of tender documents. It

[104] Bills of quantities, lay out, design, *etc*.

was further stated that action would be taken to follow the prevailing rules and procedure of the State.

### *2.3.4.2 Inadequate time limit for submission of bids*

The Government prescribed (March 2007) time gap[105] between date of issue of blank tender copy and last date of submission of bids. Audit observed that bids for 47[106] (35 *per cent*) out of 136 selected works were invited by giving tender notices of short period. Difference between the prescribed bidding period and actually given bidding period ranged between one day and 18 days. Giving notices with shorter periods for tenders implies that bidders were not given adequate time to make their assessments and prepare their technical and financial bids thoroughly. This might have limited the competition in the tendering process as in 24 out of 47 works participation of bidders ranged between two and five only.

Government stated (July 2020) that short period tender notice was given due to emergency requirement of health services, however, action would be taken to ensure provision of prescribed time period for bidding.

### *2.3.4.3 Evaluation and approval of pre-qualification bids*

The GPW Manual provides that financial bids of only those bidders should be opened who were technically qualified in Pre-Qualification (PQ) bids. The H&FWD issued instructions (May 2017) that approval of PQ bids having contract value between ₹ seven crore and ₹ 10 crore would be accorded by a committee[107]. Accordingly, a screening committee was formed (June 2017) by PIU for technical evaluation of bids. Audit observed that PIU did not follow the instructions of Department as approval of PQ was accorded by Chief Engineer instead of the screening committee. It was also noticed that neither the Department nor PIU had evolved any mechanism for evaluation of PQ having contract value more than ₹ 10 crore. In absence of any specific instructions, the approval of 21 bids having contract value between ₹ 10 crore and ₹ 223 crore were accorded[108] in the similar manner as done in the case of bids of below ₹ 10 crore.

Government stated (July 2020) that action would be taken to evaluate PQ bids through committees.

### *2.3.4.4 Non-invitation of fresh tender*

PIU awards Annual Rate Contract (ARC) [109] for civil and electrical M&R works. The validity of ARC is of one year. Scrutiny of selected works revealed that validity period of three[110] electrical ARC tenders were extended for four to ten times for further period of three months. Subsequently, on fresh invitation of bids, ARC for three works were awarded (March-June 2019) at cost of

[105] 15 days for the works valued less than ₹ one crore, 21 days for the works valued more than ₹ one crore to ₹ three crore and 30 days for the works valued more than ₹ three crore.

[106] Ahmedabad (15), Dahod (05), Jamnagar (04), Kachchh (06), Mehsana (08), Rajkot (02), Sabarkantha (04) and Valsad (03)

[107] Consisting of two Superintending Engineers, concerned Divisional Executive Engineer and Divisional Accounts Officer

[108] Between June 2017 and March 2019

[109] PIU invited ARC tenders normally restricting to ₹ one crore per such tender

[110] Ahmedabad (01), Jamnagar (01) and Valsad (01)

₹ 153.92 lakh against earlier ARC of ₹ 223.82 lakh. Had the tenders for ARC invited in time, benefit of lower rate could have been availed of.

Government stated (July 2020) that excess works beyond ₹ 1.00 crore would be regularized by the Competent Authority and it was also assured that new tender for ARC would be finalized before expiry of the period of previous ARC.

### *2.3.4.5 Award of consultancy for architectural and structural design without inviting tender*

Industries and Mines Department introduced (November 2006) e-procurement system in all Government Departments for all type of civil construction works and outsourcing of requisite services. It was made mandatory for all Departments to adopt e-procurement system for contracts valuing more than ₹ 50 lakh and above with effect from January 2007.

Audit observed that for upgradation of Civil Hospital of Ahmedabad, PIU invited (November 2006) Request for Proposal (RFP) documents from four consultants instead of invitation of bid through e-tender. The RFP included preparation of master plan, structural design, architectural services, *etc*. Out of two consultants who turned up for presentation before committee, work of consultancy was awarded (February 2007) to the lowest bidder at a tendered cost of ₹ 94.26 lakh[111]. The agency prepared (August 2008) master plan in consultation with department. Estimated cost of the master plan project was arrived at ₹ 911.68 crore. The PIU awarded (June 2011) work of detailed architectural and structural design of buildings to the same agency at a cost of ₹ 23.29 crore at the rate of 2.50 *per cent* of the estimated cost. The contract was awarded on the plea that agency was well acquainted with the project and hence it would not be prudent to invite fresh bids. The decision of awarding contract of ₹ 23.29 crore without e- tender was not in consonance with the Government instructions referred to above. Audit further observed that similar nature of contracts for other development projects were awarded through e-tender at rate ranging between 0.38 *per cent* and 1.68 *per cent* of the estimated cost. Thus, possibilities of getting lower rate through e-tender could not be ruled out. Apart from this, working of consultant was also not found satisfactory as the Government had to incur extra expenditure due to rectification of error which arose in the buildings as a result of faulty design of buildings prepared by the consultant architect. Further, the department may recover penalty from the consultant for professional negligence as discussed in **Paragraph 2.3.5.2.**

Government stated (July 2020) that to maintain uniformity in the structural design of the projects, same consultant was kept for additional facilities. Reply is not acceptable as selection of consultant for such massive project were not done with proper care and through open tenders.

Audit is of the view that PIU may take necessary measures to ensure compliance of norms prescribed for approval, estimation, tendering and awarding of contract and also to safeguard financial interest of the Government.

[111] ₹ 72.26 lakh for master planning and ₹ 22.00 lakh for designing

### 2.3.5 Execution of works

#### 2.3.5.1 Progress of works

Status of awarded works at the level of PIU, test-checked works in selected districts and selected projects as of March 2019 were as shown in **Table 3** below -

**Table 3: Status of works as of March 2019**

| Description | Number of works awarded | Number of works completed (*in per cent*) | Works completed within stipulated time (*in per cent*) | Number of works in progress (*in per cent*) | Number of works not started (*in per cent*) |
|---|---|---|---|---|---|
| PIU as a whole | 2,401 | 1,494 (62) | 734 (49) | 703 (29) | 204 (09) |
| Selected works in test-checked districts | 136 | 80 (59) | 14 (18) | 22 (16) | 34 (25) |
| Civil Hospital Ahmedabad. | 66 | 47 (71) | 15 (32) | 19 (29) | 00 (00) |
| GMERS Medical College Vadnagar | 05 | 05 (100) | 01 (20) | - | - |

**(Source: Information furnished by PIU)**

The above table shows that as of March 2019, PIU could complete 62 *per cent* of the total works and 59 *per cent* of the selected works awarded in test-checked districts during 2014-19. Among selected projects, all awarded works were completed except in case of Civil Hospital, Ahmedabad where 19 out of 66 works were in progress. Non-commencement of 204 works is an issue of serious concern as PIU had to ensure availability of land before awarding the contracts. Audit observed that in 20 out of 80 completed works, construction of two to 10 buildings of Sub-Centres (SCs) were included in one work. Though, 19 out of 52 units included in 10 works were not completed, PIU had irregularly shown all 10 works as completed. This indicates that number of works completed could be actually less than number of works shown as completed. It was also noticed that out of 1,494 completed works, only 734 works (49 *per cent*) were completed within stipulated time. In selected works of test-checked districts, only 14 (18 *per cent*) out of 80 works were completed within stipulated time. Audit further observed that extension of time limit was granted in all selected works on the plea that delay was not attributable to the agency. This itself indicates that delay in completion of works occurred on the part of PIU.

Government stated (July 2020) that delay in completion of the works occurred due to non-availability of land, dispute in existing land, demolition of old structure, low lying area, change in plan on demand of hospital authority, *etc.* However, proper care would be taken to avoid such delay in completion of project.

#### 2.3.5.2 Layout and design deficiencies

PIU had hired consultants for providing architectural and structural design of development projects of Civil Hospital, Ahmedabad and Gujarat Medical Education and Research Society (GMERS) Medical Colleges and Hospitals. Scrutiny of four selected projects revealed that provision for emergency ramp to prevent loss of life during fire break-out was not made in any of the buildings of Civil Hospital, Ahmedabad. Further, newly constructed partition walls at

1200 bedded hospital and walls for installation of life saving equipment[112] in Trauma Centre were demolished at the instance of hospital authority. Apart from this, instances of additional expenditure of ₹ 37.86 crore due to deficient design of buildings were also noticed as discussed below-

(i) Construction of Trauma Centre and 1200 bedded hospital was part of development of Civil Hospital. As per plan, facility of Heating Ventilation and Air Conditioning (HVAC) was to be provided on each floor of the building. To pass the ducts of HVAC, major cut outs[113] were provided at multiple locations in the beams of the buildings. As a result, cracks developed in the beams of the building. To rectify the deficiencies, PIU consulted Indian Institute of Technology (IIT), Kanpur. The team of IIT in its report mentioned that original design was grossly inadequate and had various deficiencies *viz.* improper location of cut-outs in beams, poor structural configuration from seismic consideration, irregular orientation of columns, *etc*. PIU incurred an expenditure of ₹ 30.62 crore[114] on rectification of deficiencies pointed out by IIT. Had the plan and design of buildings framed with due diligence, expenditure of ₹ 30.62 crore could have been avoided. Government stated (July 2020) that the construction of Trauma Centre and 1200 Bedded Hospital were of large magnitude. The expenditure was incurred to rectify the deficiencies occurred due to HVAC ducts. An amount of ₹ 0.54 crore of the consultancy fees was withheld for faulty designs. The reply itself shows that buildings were not designed with due care.

(ii) A work of construction of hospital building in GMERS, Valsad was awarded (June 2011) at a cost of ₹ 167.92 crore. The Consultant had designed to construct radiology department at the ground floor of the building. The PIU officials had advised the Consultant to raise plinth level of building from 0.15 metre to 0.90 metre. However, plinth level of the hospital was not raised by the Consultant. During monsoon, ground floor was over flooded due to low plinth level. The hospital authority refused to take possession of ground floor as it was not found fit for installation of radiological equipment[115]. As a result, PIU constructed (February 2015) a new building for Radiology Department at a cost of ₹ 6.07 crore. Had the plinth level of building decided with due diligence, expenditure of ₹ 6.07 crore on construction of new building could have been avoided. Government stated (July 2020) that on completion of hospital building, the Medical Authority requested to raise the plinth height of lower floor, however, it was not feasible to accept the demand of the Medical Authority. Based on the request of the Medical Authority, Radiology Department was shifted to the new building. The fact remains that the necessity for new building arose due to improper designing.

(iii) The project of GMERS, Vadnagar was completed at a cost of ₹ 324.69 crore. Audit observed that hospital and hostel buildings were constructed near the pond. Hospital was partially handed over to medical authority for use in June 2016. Due to high ground water level, soak pits could not absorb grey water. As a result, effluent waters were drained out from soak pits at regular

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[112] Multi-para monitor, Ventilators, *etc*.

[113] Cut out size in beam: width - 350 mm, depth (height) - 375 to 450 mm and length – 450 to 650 mm

[114] ₹ 26.10 crore on construction of shear wall, ₹ 4.12 crore on micro-concreting and ₹ 0.40 crore as consultancy fee of IIT

[115] CT Scan, X-ray, *etc*.

intervals. To get rid of problem, Sewerage Treatment Plant (STP) was constructed at a cost of ₹ 1.05 crore in July 2018 whereas hospital was partially handed over to Medical authority for use in June 2016. The PIU incurred an expenditure of ₹ 1.17 crore on disposal of grey water during the intervening period. Had the construction of STP been designed and executed parallel to the construction of building, expenditure of ₹ 1.17 crore could have been avoided. It was also observed that cost incurred on disposal of grey water was not recovered from the Consultant. Government stated (July 2020) that land was provided in piece meal manner. Hence, STP was not executed along with the works of construction of the Hospital building. Thus, H&FWD could not plan the project properly.

Audit is of the view that role of consultants for deficiency in designs of above buildings may be examined by the department and suitable action may be taken against them.

#### *2.3.5.3 Idle expenditure due to non-synchronisation of works*

The work of construction of buildings in development projects of Medical Colleges and Hospitals were planned in two stages- (i) Construction of core and shell[116] and (ii) Furnishing and finishing works. Audit observed lack of synchronisation between the two stages of work in selected projects as detailed in **Table 4** below -

**Table 4: Lack of synchronisation between the two stages of work**

| Name of Projects | Date of completion of first stage | Expenditure incurred on construction of first stage (₹ in crore) | Date of issue of work order for second phase | Status of work as of June 2020 |
|---|---|---|---|---|
| IKDRC[117], Ahmedabad | September 2016 | 97.50 | May 2018 | In progress |
| Trauma Centre, Ahmedabad (Six floor building) | March 2017 | 86.78 | April 2018 | Partially completed. Three floors for Modular OTs were in progress. |

**(Source: Information provided by PIU)**

The above table shows substantive gap between completion of first stage of works and commencement of second stage of work. Had the PIU planned properly to synchronise different stages of works, intended benefits could have been achieved at an early date.

Government stated (July 2020) that the first phase of works has been completed. However, due to delay in finalisation of technical specifications of Medical Gas Pipeline System and Operation Theatres, the next phase was not taken up. The reply is not acceptable as Audit observed that the gap between all phases of construction of building were not properly addressed by PIU for providing healthcare infrastructure at the earliest.

[116] The concept of shell and core (or base build) is that the developer's scope of works is the design and construction of the base building. A range of other construction and fit out works are left to be completed before the building is occupied.

[117] Institute of Kidney Diseases and Research Centre

### *2.3.5.4 Idle buildings*

After completion of work, PIU hands over building to the respective user. Audit observed that PIU took three months to 19 months from the date of completion, in handing over of 26 out of 80 completed buildings in the selected districts to the respective users. Further, as per information furnished by PIU, five buildings constructed at a cost of ₹ 196.94 crore were either lying unutilised or utilised partly as of June 2020 for the reasons given in **Table 5** below -

**Table 5: Idle buildings as of June 2020**

| Name | Expenditure (₹ in crore) | Since when not utilised | Status of building |
|---|---|---|---|
| Stem Cell Institute, Surat | 57.86 | August 2015 | Department decided (October 2019) to utilise building for General Hospital after modifications. However, execution of work was not started as of June 2020. |
| Kidney Hospital, Surat | 55.57 | December 2015 | Department decided (August 2018) to utilise this building for super-specialty hospital. However, execution of work was not started as of June 2020. |
| Cancer Hospital, Rajkot | 52.56 | April 2016 | 20 *per cent* of the constructed part of the building is being utilised for day care services. Indoor patient department services on 24 X 7 basis was not fully functional due to non-recruitment of staff and doctors, and non-availability of infrastructure. |
| Nursing School, Valsad | 19.28 | June 2012 | The building was temporarily utilised by Medical college between July 2012 and July 2017. Thereafter, building is lying idle. However, at present, building is being utilised as quarantine center for staff engaged in treatment against COVID-19. |
| GMERS Hospital, Vadnagar (Additional three floors) | 11.67 | December 2016 | Tender for furnishing works was invited. However, work order was not issued. |

**(Source: Information furnished by PIU)**

PIU stated (July 2020) that delay in handing over of the building was due to the modification in building and requirement of furniture sought by the Medical Authorities.

Government stated (July 2020) that the buildings of Cancer Hospital, Rajkot and Nursing School, Valsad are being used as Covid Hospital in the pandemic situation. The reply is not acceptable as the purpose for which the buildings were constructed has been defeated. Government has not furnished any specific reply in respect of Stem Cell Institute, Surat and Kidney Hospital, Surat.

The Government may take necessary actions to make proper planning before execution of construction of the buildings and also to utilize these buildings at the earliest.

### 2.3.6 Quality Control

Quality control which involves inspection and testing of material and workmanship is extremely important in public works projects in view of complexity of work and involvement of huge amount of public funds. Audit observed several deficiencies in quality control as discussed below-

#### 2.3.6.1 Inspection of work

PIU had established three Quality Control (QC) units to ensure the quality of works during execution. Audit observed that out of 2,401 works awarded during 2014-19, the quality of execution in respect of 1,636 works (68 *per cent*) was not inspected even though shortage of technical staff was only 16 *per cent*. In test-checked districts, quality of 108 (79 *per cent*) out of 136 works awarded during 2014-19 was not inspected by the QC teams. It was also observed that no norms have been laid down by the PIU or H&FWD for number of works to be checked by QC team in a year.

Government stated (July 2020) that QC Manuals are being framed and quantum of inspection would be decided to cover all awarded works accordingly.

#### 2.3.6.2 Improper maintenance of records for quality assurance

Audit observed several deficiencies in maintenance of records relating to quality control as discussed in **Table 6** below -

**Table 6: Deficiencies in maintenance of records**

| Sl. No. | Name of Register | Purpose of Register | Audit observations |
|---|---|---|---|
| 1 | Measurement Book | To record item-wise execution of work and inspection thereof by technical officers | Certificate showing details of item test-checked with dated signature of Executive Engineer was not found recorded in any of the selected works. An instance of over-writing was also noticed. |
| 2 | Work Order Book | To record inspection note of CE/SE/EE | Remarks of inspecting officer was not found recorded in 136 selected works. Even, the work order book was not maintained in respect of 37 works. |
| 3 | Permanent Register of Building | For periodical assessment of condition of building | Register was not maintained properly in any of the test-checked districts. Further, norms for periodical inspection were also not prescribed by PIU. |

**(Source: Analysis of information provided by PIU)**

The above observations indicate that quality control mechanism of PIU is deficient.

During joint inspection of 94 PHFs[118] in test-checked districts, Audit observed non-inclusion of essential facilities and deficiency in quality of execution such as (i) approach road was not provided or was of inadequate width in 16 PHFs, (ii) compound walls were not provided or partially provided in 14 PHFs, (iii) Ramp for disabled persons was not provided or not having adequate width or access to ramp was obstructed by structure or utilized for other purpose in 17 PHFs and (iv) Toilet for disabled persons provided without or adequate grab bars in 22 PHFs.

[118] Ahmedabad (12), Dahod (10), Jamnagar (10), Kachchh (10), Mehsana (10), Rajkot (10), Sabarkantha (14) and Valsad (18)

Audit also observed issues relating to quality and workmanship such as (i) floor and walls tiles were found broken in 20 PHFs, (ii) plasters damages or cracks in ceiling and walls in 41 PHFs, (iii) water logging in campus or in rooms in 12 PHFs, (iv) water leakage or sign of seepage from walls and ceiling in 43 PHFs and bushes or weeds in 22 PHFs were not cleaned off; and nine PHFs were working at unhygienic locations such as near to cattle shed or dumping spot of garbage. Various other deficiencies were also noticed which are detailed in **Appendix-XV.**

Government stated (July 2020) that instructions have been issued for maintenance of the registers properly and regularly. Further it was stated that deficiencies noticed during joint physical inspection of the buildings would be rectified at the earliest.

Audit is of the view that PIU may take requisite actions for periodical inspection of all works and to ensure quality of execution of works.

### *2.3.7 Accounting and Financial Management of PIU*

#### *2.3.7.1 Utilisation of grant*

Gujarat Treasury Rules, 2000 (GTR) envisage for transfer of funds as grants-in-aid to local bodies, religious, charitable or education institutions, *etc*. Audit observed that various wings of H&FWD released funds to PIU for construction of works approved in State Budget as grants-in-aid though PIU is not eligible for grants-in-aid as per GTR. Further, H&FWD booked the grant transferred to PIU as expenditure though it was not fully utilised by the PIU. Grant received and expenditure incurred during 2014-19 are shown in **Table 7** below -

**Table 7: Grant received and expenditure incurred by the PIU during 2014-19**

**(₹ in crore)**

| Year | Opening Balance (OB) | Grant received from GoG/GoI | Total available funds | Refund to Government | Expenditure incurred | Closing Balance (CB) | Percentage of expenditure to total grant including OB |
|---|---|---|---|---|---|---|---|
| 2014-15 | 683.71 | 1,902.49 | 2,586.20 | 0.00 | 1,644.47 | 941.73 | 64 |
| 2015-16 | 941.73 | 1,615.88 | 2,557.61 | 2.69 | 1,415.56 | 1,139.36 | 55 |
| 2016-17 | 1,139.36 | 1,332.93 | 2,472.29 | 859.00 | 1,141.64 | 471.65 | 46 |
| 2017-18 | 471.65 | 1,394.25 | 1,865.90 | 15.76 | 880.76 | 969.38 | 47 |
| 2018-19 | 969.38 | 2,088.42 | 3,057.80 | 750.00 | 751.01 | 1,556.79 | 25 |
| **TOTAL** | | **8,333.97** | | **1,627.45** | **5,833.44** | | |

**(Source: Data provided by PIU)**

The above table shows that percentage of expenditure against available funds ranged between 25 and 64 *per cent*. The PIU had deposited unspent balance amount in Gujarat State Financial Services Limited (GSFSL) as term deposits though the grant orders specifically provided for surrender of unspent balance to Government account at the end of the financial year. Audit further observed that PIU deposited into Government account, unspent grant of ₹ 1,157.02 crore (2016-17) as revenue receipts and ₹ 750 crore (April 2018) as civil deposits instead of surrender of grant. As of March 2019, PIU had kept ₹ 1,838.04 crore as term deposits with GSFSL. It was observed that despite issuance (January 2019) of instructions by the Finance Department of GoG to surrender unspent funds kept as term deposits in GSFSL for more than one year to the Consolidated Fund, PIU had not surrendered the funds.

Government stated (July 2020) that funds are kept in GSFSL so as to utilise it when requirement arises for execution of works. The reply is not acceptable as unspent grant at the end of financial year was to be surrendered to Government account as per grant release orders. The State Government may fix responsibility for non-observance of instructions/rules of the Government as it is a serious issue.

### *2.3.7.2 Improper accounting of Revenue receipts*

Rule 25 (1) of the Gujarat Treasury Rules 2000 stipulates that all money received or tendered to Government officers on account of the revenue of the Gujarat State shall be paid in full within two next working days into Government account. Audit observed that PIU had not deposited revenue receipts of ₹ 302.91 crore collected till March 2019. However, at the instance of Audit, PIU remitted (between August 2019 and March 2020) an amount of ₹ 395.94 crore out of available receipt of ₹ 460.51 crore to Government account, leaving an amount of ₹ 64.57 crore as of March 2020.

Government stated (July 2020) that entire revenue receipts of PIU till August 2019 were remitted to Government and further action would be taken to remit all type of receipts to Government account. The State Government may fix the responsibility for delay in crediting the Government receipts as envisaged in the Treasury Rules.

### *2.3.7.3 Diversion of funds*

Rule 6 of the Financial Power (Delegation) Rules, 1998 provides that no expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure. Further, as per Note 4 under Rule 169 (1) of the Gujarat Financial Rules, 1971, funds sanctioned for one work should not be diverted for other works. Audit observed instances of utilisation of fund in contravention of rules as discussed below-

- As against receipt of ₹ 321.03 crore, PIU incurred ₹ 392.11 crore for Maintenance and Repair (M&R) works during 2014-19. To meet the shortfall, PIU diverted ₹ 71.08 crore from capital outlay to revenue expenditure without obtaining approval from legislature. Need for diversion of fund arose due to (i) non-increase in grant of M&R since 2011-12 despite increase in number of healthcare facilities and expansion of existing facilities over the years and (ii) construction of Generic Drugs Retail Store from the funds of M&R works.

  Government stated (July 2020) that as M&R works could not be postponed and grant received were insufficient, excess expenditure was incurred from the capital outlay. It was further stated that a proper system would be framed to keep watch over excess expenditure and appropriate grant would be requested from the Controlling Officers/Drawing and Disbursing Officers.

- PIU constructed (August 2017) its own building at a cost of ₹ 2.98 crore without budget provision. Expenditure on construction was incurred from interest accrued on amount deposited with GSFSL.

Similarly, 89 Generic Drugs Retail Store were constructed at a cost of ₹ 7.50 crore without budget provision. The expenditure on construction of these stores was met from grants of M&R.

Government stated (July 2020) that appropriate approval on change of scope of funds would be taken.

- On requisition of Society for Gujarat Dental Health Education and Research, PIU had constructed (April 2013) dental college and hospital at Dethali at a cost of ₹ 119.41 crore. As against expenditure of ₹ 119.41 crore, PIU could receive only ₹ 110.04 crore as of May 2020. Thus, ₹ 9.37 crore were yet to be received from user institutes even after a lapse of more than seven years from the date of construction.

  Government stated (July 2020) that efforts are being made to get outstanding balance amount from the user institute.

#### *2.3.7.4 Improper maintenance of the accounts of the PIU*

The management of funds is being done by PIU as an independent entity and was not following Treasury Rules. Audit observed several deficiencies in maintenance of basic records as discussed below-

- Gujarat Treasury Rules (GTR) provides that all Government transactions should be recorded in the cash book as soon as they occur and got verified with Competent Authority (herein "Chief Engineer"). However, PIU has not maintained cash book. Instead, PIU had maintained books of accounts in only tally software and that too without authentication of entries by the CE, PIU. Non-maintenance of cash book is a serious concern as being a Government unit, PIU had to ensure compliance of provisions of GTR.

  Government stated (July 2020) that PIU maintains their accounts in electronic form due to numerous transactions. However, system would be developed for digital authentication of the entries.

- GTR provides that an account of the expenditure against the appropriation must be rendered to the Administrative Department at the end of every month. R&B Department follows the procedure of submission of monthly accounts. However, though working of PIU is similar to R&B, no monthly accounts are prepared by PIU for submission to H&FWD.

- Annual accounts for the year 2014-15 and 2015-16 were prepared by Chartered Accountant but not submitted to the Government for approval. Accounts for subsequent years were not prepared as of May 2020 as no guidelines or instructions were issued by the Government for maintenance and submission of annual accounts. In absence of audited accounts, financial position of PIU could not be ascertained by Audit.

  Government stated (July 2020) that accounts for the year 2015-16 onwards would be presented to the competent authority for approval and instructions would be issued for maintenance and submission of the accounts.

- Ledger of Maintenance and Repair (M&R) grant were not closed at the end of the financial year. Instead, ledgers[119] were kept operative over the years and expenditure was continuously booked irrespective of the year of receipt of grant.

  Government stated (July 2020) that M&R grant was not surrendered to Government and unspent balance was utilized over the years. It was further stated that the expenditure ledgers would be closed at the end of a financial year and unspent balance of grant shall be transferred to new ledgers. The reply is not acceptable as unspent grant cannot be carried forward without approval of the competent authority.

- In 282 out of 1139 projects (25 *per cent*), expenditure recorded was found in excess of grant received for the purpose. Excess expenditure was met from the unspent balances of other works. This indicates that PIU had not ensured availability of fund before incurring expenditure for each project/works.

  Government stated (July 2020) that expenditure on works exceeded allotted grant due to non-allotment of suitable land and subsequent modifications in scope of work. The reply is not acceptable as PIU resorted to utilisation of grant for other works instead of submitting proposal for additional funds to the Government.

- PIU had opened five accounts with banks. Of these, four accounts, having balance of ₹ 21.42 crore were found inoperative for one to nine years. However, no action was taken to close these accounts. It was also noticed that PIU had not obtained permission for opening of more than one account either from H&FWD or Finance Department.

- No internal audit or departmental audit was conducted during 2014-19.

  Government stated (July 2020) that the issues would be reviewed and necessary approval from the Finance Department would be obtained.

Audit is of the view that PIU may take necessary actions to strengthen its accounting and financial management system and to ensure utilisation of fund as per provisions laid down in Gujarat Financial Rules.

### *2.3.8 Positive outcomes of PIU*

State Government established Gujarat Medical Education and Research Society (GMERS) for establishment of Medical Colleges. As of March 2020, Government had established eight medical colleges under GMERS with intake capacity of 1600 for undergraduate courses and 72 for post-graduate courses since 2009. Availability of requisite physical infrastructure is one of the essential conditions for commencement of medical courses. PIU had created requisite physical infrastructure in all eight medical colleges[120] as per norms of Medical Council of India. Further, PIU had constructed physical infrastructure of 3,699 Public Healthcare Facilities (PHFs) since establishment (2006). During site visit of selected works, it was observed that physical infrastructure of primary and secondary care HCFs were created as per prescribed norms of

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[119] M&R expenditure ledger – (i) ID 644 A (opened in 2012-13), (ii) ID 644 B (opened in 2013-14), (iii) ID 644 C (opened in 2014-15), (iv) ID 644 D (opened in 2015-16), (v) ID 644 E (opened in 2016-17), (vi) ID 644 F (opened in 2017-18) and (vi) ID 644 G (opened in 2018-19) and a single Grant ledger for M& R was opened since 2012-13 under ID No-644.

[120] Ahmedabad, Gandhinagar, Junagadh, Patan, Sabarkantha, Vadnagar, Vadodara and Valsad

Indian Public Health Standards. Creation of physical infrastructure in conformity of prescribed guidelines is noted as positive outcomes of PIU.

### *2.3.9 Conclusion*

State Government entrusted (February 2006) new construction works and Maintenance & Repair (M&R) works (May 2012) of Public Healthcare Facilities to PIU without proper establishment. Government decision (October 2008) to convert PIU into Gujarat State Health Infrastructure Development Corporation (GSHIDC) to cope up with workload could not be implemented as of July 2020. Institutional arrangement of PIU was not found robust in terms of (i) framework of rules and procedures, (ii) quality control mechanism and (iii) accounting, auditing and funds management systems. PIU wrongly incorporated a special condition “free of cost construction of buildings for district units of PIU” and “supply of electronic gadgets”. This clause was neither consistent with basic principle of contracts nor implemented uniformly. Norms prescribed for approvals of works were not scrupulously adhered to, as 2,160 (33 *per cent*) out of 6,504 sanctioned works could not be undertaken due to non-allotment of clear sites. Designs and estimates for works were not prepared with due diligence. Tender procedure lacked transparency and fairness as provisions for invitation of tender, time for submission of bids, evaluation of pre-qualification bids, *etc.* were not adhered to. PIU incurred additional expenditure of ₹ 37.86 crore due to deficient design. Five buildings constructed at a cost of ₹ 196.94 crore were either not put to use or utilised partly. Quality Control (QC) was found deficient as 68 *per cent* of works were not inspected by QC teams. Financial management of PIU was not found robust due to deficient accounting system and not following Treasury Rules for management of funds.

## APPENDIX - XV

## Deficiencies noticed during joint survey of 94 buildings in the selected districts

**(Reference: Paragraph 2.3.6.2; Page 66)**

| Sl. No. | Issues | Sub issues | Number of PHFs in which deficiencies noticed |
|---|---|---|---|
| 1 | ***Non-inclusion of essential facilities*** | Approach road was not provided at all or provided with inadequate width | 16 |
| 2 | | Compound walls were not provided or partially provided | 14 |
| 3 | | Paver blocks in the campus was not provided or not executed properly | 11 |
| 4 | | Ramp for disabled persons was not provided for or not having adequate width or access to ramp was obstructed by structure or utilized for other purpose | 17 |
| 5 | | Toilet for disabled and aged persons were not provided | 03 |
| 6 | | Toilet for disabled persons provided without adequate grab bars | 22 |
| 7 | | Condition of building was not good or in ramshackle, due to non maintenance | 05 |
| 8 | | Fire safety provision *viz.* fire detection alarm, sprinklers, fire exit were not provided | 05 |
| 9 | | Fire lift was not provided or utilized for normal use | 03 |
| 10 | ***Issues on workmanship and upkeep of the building*** | Floor and walls tiles were found broken | 20 |
| 11 | | Plasters damages or cracks in ceiling and walls | 41 |
| 12 | | Ramps provided without railing/side rails. | 11 |
| 13 | | Access to ramp was not smooth or paver work was not executed properly. | 06 |
| 14 | | Toilet for disabled were provided in small room or utilized for other purpose | 03 |
| 15 | | Water logging in campus or in rooms | 12 |
| 16 | | Water leakage or sign of seepage from walls and ceiling | 43 |
| 17 | | Termite affected plinth, walls, furniture and doors | 15 |
| 18 | | False ceiling was broken or not provided | 07 |
| 19 | | Bushes or weeds grown up through paver blocks in campus or surrounding to PHFs, which were not cleaned off | 22 |
| 20 | | Glasses of doors, window or walls were broken | 24 |
| 21 | | Plinth protection was in damaged condition | 05 |
| 22 | | Signage of the name of PHFs or utility were not properly provided | 06 |
| 23 | ***Issues with location of PHFs*** | PHFs were working in unhygienic locations such as near to cattle shed or garbage was dumped near to compound wall of PHFs | 09 |
| 24 | ***Non-utilization of the portion of the building, Furniture, etc*** | Residential units (provided in SCs for accommodating the Female health worker) were not utilized | 24 |
| 25 | | Hospital furniture, fans and equipment were lying idle | 09 |
| 26 | | Portion of the building or entire building was not utilized by Medical Authority | 17 |