

15 -ാം കേരള നിയമസഭ

7-ാം സമ്മേളനം

നക്ഷത്ര ചിഹ്നം ഇല്ലാത്ത ചോദ്യം നം. 2323

12-12-2022 - ൽ മറുപടിയ്ക്ക്

വിതുര താലൂക്ക് ആശുപത്രിയിൽ അക്കൗണ്ടന്റ് ജനറൽ (എ.ജി.) നടത്തിയ അന്വേഷണം

| ചോദ്യം | | ഉത്തരം | |
|------------------------|--|--|---|
| ശ്രീ. ഐ .സി .ബാലകൃഷ്ണൻ | | ശ്രീമതി വീണാ ജോർജ്ജ് (ആരോഗ്യ- വനിത-ശിശുവികസന വകുപ്പ് മന്ത്രി) | |
| (എ) | വിതുര താലൂക്ക് ആശുപത്രിയിൽ അക്കൗണ്ടന്റ് ജനറൽ (എ.ജി.) നടത്തിയ അന്വേഷണത്തിൽ എന്തെല്ലാം വീഴ്ചകൾ കണ്ടെത്തി എന്ന് വ്യക്തമാക്കാമോ; റിപ്പോർട്ടിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ? | (എ) | വിതുര താലൂക്ക് ആശുപത്രിയിലെ വിവിധ കാലയളവിലുള്ള കണക്കുകളും രജിസ്റ്ററുകളും പരിശോധിച്ച് അക്കൗണ്ടന്റ് ജനറൽ ആശുപത്രി സുപ്രണ്ടിന് നൽകിയ ഇൻസ്പെക്ഷൻ റിപ്പോർട്ടുകൾ അനുബന്ധമായി വച്ചിട്ടുണ്ട്. |

സെക്ഷൻ ഓഫീസർ

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महालेखाकार (सा.सा.क्षे.ले.प) का कार्यालय, केरला तिरुवनन्तपुरम
OFFICE OF THE ACCOUNTANT GENERAL (G & SSA), KERALA,
THIRUVANANTHAPURAM - 695 001



12/9/19

Date: 16-09-2019

No. SGSIII(HQ)/II-1/12-132/19-20/ 232

To
The Superintendent,
Taluk Hospital,
Vithura, Thiruvananthapuram.
Sir.

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DC

Sub: Inspection report on audit of the accounts and registers of Taluk Hospital, Vithura for the period from 01-06-2015 to 07-08-2019 - reg.

I am forwarding herewith the report on the audit of accounts and registers of your office for the period from 01-06-2015 to 07-08-2019 and request you to furnish reply through The Director of Health Services, Thiruvananthapuram so as to reach this office not later than four weeks from the date of receipt of the report. In this connection, a reference is invited to Article 63 C of the Kerala Financial Code Vol.I impressing upon the essential need for furnishing complete replies to the objections expeditiously.

The report has been prepared on the basis of information furnished and made available by the auditee. The Office of the Accountant General (G&SSA), Kerala disclaims any responsibility for misinformation or non information on the part of the auditee.

Receipt of the document may kindly be acknowledged.

Yours faithfully,

Sd/

Sr. Audit Officer /SGS III(HQ)

Copy to: -
The Director of Health Services,
Thiruvananthapuram, - for information and necessary action

Shaji Thomas

Sr. Audit Officer /SGS III(HQ)

E. OTHER INCIDENTAL FINDINGS

I Non-functioning of operation Theatre and idling equipment of ₹13.42 lakh

Taluk Hospital, Vithura renders services to the economically poor, Scheduled Tribes and injured tourists in tourist place of Ponmudi, Bonacaud etc. On scrutiny of records produced to audit, it was noticed that an operation theatre was functioning in the hospital only up to 17/12/2018. Reason stated for the non-functioning of operation theatre was due to lack of fresh water. The patients who needed operations were referred to the Nedumangad Taluk Hospital.

The hospital also purchased Anaesthesia Equipment from Kerala Medical Services Corporation Ltd. for an amount of ₹13.42 lakh in January 2018 for using in Operation Theatre. Anaesthesia doctor certified that the machine was installed and working satisfactorily. However, these equipment were lying idle due to the non-functioning of Operating Theatre.

DHS appointed Jr.Consultant Anaesthesia, Jr.Consultant Gynaecology and Jr.Consultant General Medicine in connection with the functioning of Operation theatre. However, Jr.Consultant Anaesthesia working in another hospital was employed on working arrangement for four days a week. Jr.Consultant Gynaecology and Jr.Consultant General Medicine working in another hospital were employed on working arrangement for two days a week. Lack of services rendered by the doctors have been affecting the smooth functioning of the hospital.

On this being pointed out, the institution replied that detailed reply would be furnished later, the same may be expedited.

II. Irregular payment of Special Pay to specialist doctors in excess of eligibility

As per G.O.(MS) No.415/216/Fin, dated, 22/10/2016, Government enhanced the rates of special pay admissible to doctors in speciality cadre considering the fact that nature of duties of speciality cadre doctors is entirely of clinical nature and they will have to acquire Post graduate/Diploma qualification in concerned specialty for placement in this cadre. Hence, this category deserved a better consideration in the matter of Special Pay. The Special Pay at the revised rates was effective from 01/09/2016 as noted below.

| Designation | Existing rate of Special Pay (₹) | Revised rate of Special Pay (₹) |
|-------------------|----------------------------------|---------------------------------|
| Chief Consultant | 5600 | 9300 |
| Senior Consultant | 5400 | 8900 |
| Consultant | 4900 | 7700 |
| Junior Consultant | 3400 | 5600 |

However, scrutiny of office copies of pay bills revealed that the following doctors in specialty cadre were paid Special Pay at higher rates than admissible.

| Sl. No. | Name | Designation | Scale of pay (₹) | Basic pay (₹) | Special Pay admissible (₹) | Special Pay authorised (₹) | Period of excess payment (₹) | Excess payment made (₹) |
|---------|---------------------------------|-------------------|------------------|---------------|----------------------------|----------------------------|------------------------------|-------------------------|
| 1 | Dr Lissa Prabhakaran Consultant | Junior consultant | 67800-110400 | 91000 | 7700 | 8900 | 9/16-7/19 | 42000 |
| 2 | Dr Shahin | Junior consultant | 45300-89000 | 55350 | 5600 | 7700 | 10/16-7/19 | 71400 |
| | | | | | | | | 113400 |

It was replied that the detailed reply would be furnished later. Action taken to regularise the excess payment may be intimated.

III. Irregularities noticed in RSBY Scheme

The RSBY insurance scheme is a health initiative launched by the Government of India in 2008 to provide health insurance coverage for BPL Families in the unorganised sector and CHHS a health insurance scheme introduced by the State Government to extend the insurance benefit to the additional BPL families. It provided an annual insurance coverage up to a maximum amount of ₹ 30,000 for family of five members. The Institution is maintaining an account at the Indian Bank (A/c No 862024544) and balance as on 1/3/19 was ₹ 25,47,331/. The following observations are made in connection with the implementation of the scheme:

1. Balance as per Pass book as on 1/3/19 was ₹ 25,47,331/ but cash book balance was shown as ₹ 25,08,826, thus depicting a difference of ₹ 38,505. Reconciliation was not conducted.

2. The rejection of the claims based on the unacceptable reasons resulted in the loss of public money to the tune of ₹ 2.40 lakhs as explained below:

| Year | Amount claimed (₹) | Amount received (₹) | Rejected claims (₹) |
|---------|-----------------------|------------------------|------------------------|
| 2018-19 | 1255500 | 839000 | 240000 |

Reasons for the rejection was due to the following reasons

- Justification of admission and can be treated as out patient
- Diagnosis does not state the chronicity, severity, complication, including prolonged admission in the hospital
- Patients complaints can be treated as outpatient and does not require hospitalization.
- Given documents do not substantiate the treatment.
- Reports does not provide confirmation of diagnosis

3. As per Rule 92(a)(ii) of KTC Vol I all monetary transactions should be entered in the cash book as soon as they occur. Each and every entry made both on receipt and payment sides of the cash book should be attested by the Drawing and Disbursing Officer in token of check. The cash book should be closed regularly and completely checked and the head of the office should verify the totalling of the cash book or get it done by a responsible subordinate official and initial them as correct. At the end of each month the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect (Rule 92(a)(iii & iv). This was not done.

4. Non utilisation of funds outstanding- RSBY Scheme

GOK vide GO (MS)No.540/08/11& FWD dated 16/10/2008 instructed that 15 per cent of the money received by Government hospitals from insurers against claims under RSBY shall be utilized in the hospital with approval of Hospital Management Committee [HMC]. The remaining 85 per cent was to be retained by the HMC/HDS for filling critical gaps in providing quality patient care, drugs and consumables, hiring man power like Specialty Doctors etc for the benefit of RSBY patients. However this was not followed.

Institution replied that the detailed reply would be furnished later. Final reply may be furnished at the earliest.

IV Encroachment of land and non-construction of Compound wall

Taluk hospital, Vithura is housed in a plot measuring 2 acres 19 cents. There are 15 buildings in the hospital. These buildings are independent and most of them are not interconnected. However, details of land and buildings were not available in the hospital. As per Art. 176 of KFC, every institution should maintain a property register incorporating details of land and building, area, function of the buildings, details of trees, usufructous or not, including survey number of land. Scrutiny of records revealed that no property register was maintained in the dispensary.

Audit also noticed that some area was encroached by private parties and compound wall was not constructed in these areas.

Action taken to maintain the land with survey number and construction of compound wall may be furnished to audit.

Institution replied that the detailed reply would be furnished later.

V. Poor functioning of Maternity ward

As per DO Letter No CA105/2017 dated 17/5/17 of the Director of Health services, Thiruvananthapuram it was recorded that the rate of deliveries conducted in the institution was very low. Scrutiny of records revealed the following observations:

1. Details of the rate of deliveries conducted in the institution during the past three years revealed that there was only an average of four deliveries per month.

| Year | No of deliveries | Average monthly rate |
|------|------------------|----------------------|
| 2017 | 34 | 3 |
| 2018 | 45 | 4 |
| 2019 | 38 | 5 |

2. As per records though there was a Labour room, there was no Ante natal Ward, Post natal ward, Gynaccology Ward and Neonatal ward. Though it had been upgraded to a Taluk Hospital there were only 5 beds in the Gynecology

ward which accommodates the pregnant women, post natal cases and other gynae related patients.

3. Caesarean cases /PPS Cases were referred to other Hospitals

4. At present there were a total of four staff nurses and two nursing assistants who were posted full time in the labour room but due to lack of adequate infrastructure, deliveries take place only in meagre numbers. Reasons for posting excess staff in the labour department may be furnished.

5. There was a blood storage unit in the Hospital which was received from the Taluk hospital Payyangadi on 12/7/13 consisting of items blood bank, water bath, precision incubator, Freezer 120Ltr, Binocular microscope, Icebox, generator and the year of manufacturing of the above items was 2011. But the blood storage unit was not functioning at present and the matter was informed to the Drugs controller for issue of licence but no active measures was initiated till date.

Poor functioning of the maternity ward and non functioning of the blood storage was noted.

Institution replied that the detailed reply would be furnished later. Final reply may be furnished at the earliest.

VI Non rendering of required services despite upgradation as Taluk Hospital

The Community Health Centres Vithura was upgraded to a Taluk Hospital vide GO(MS)No 48/2016/DHS dated 18/2/2016 with a total strength of 14 newly created posts comprising of Gynaecology (Consultant/ Junior Consultant), Paediatric (Consultant/ Junior Consultant), Anaesthesia (Junior Consultant), Medicine (Junior Consultant), Nursing Superintendent Grade I, Staff Nurse Grade II, Lay Secretary, Pharmacist store Keeper, Hospital Attendant(2) & LDC (2).

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As per the STANDARDIZATION OF MEDICAL INSTITUTIONS IN THE KERALA HEALTH SERVICES DEPARTMENT Taluk hospitals were to provide the entire basic speciality services expected at the first referral level. Service Delivery include the following aspects:

1. Curative services with essential speciality care of all types of specialities such as Surgical & Medical Management, Essential & Emergency obstetric care, 24 hour delivery services, Dermatology, Ophthalmology, ENT, Psychiatry, Respiratory medicine, Radiology and Dental Services. Dental Specialities of Maxillo facial Surgery and Conservative may also be provided from this level.
2. RCH services through the PP units.
3. Essential diagnostic services including, USS and laboratory services with provision for Biochemistry investigations.
4. Trauma care & Emergency medical services
5. Post-mortem

Audit observed that though service delivery included the above mentioned services the institution was not functioning as per guidelines and at present only General, Dental, Gynaecology and paediatrics departments were functioning.

Action may be taken for effective functioning of various departments. Institution replied that the detailed reply would be furnished later. Progress in this regard may be furnished at the earliest.

VII Differences in the rate of medicines supplied in the Credit Bill and Proforma Invoice

Scrutiny of supply /invoice pertaining to medicines revealed that irregularities were found with regard to the rate of medicines supplied and invoice quoted as detailed below:

1. As per Proforma Invoice No 1324/2017/03 dated 27/3/17 the rate of Injection Cefoperazone + Sulbactam 1.5 g was ₹ 43.88/-. As per Credit Bill 1298/17-18 dated 22/4/17 and Credit Bill No 1294/17-18 dated 22/4/17 the above item was supplied at the rate of ₹50.76 (341Nos x 6.88) Difference was ₹2346.08
2. As per Credit Bill No 1497/17-18 dated 26/4/17 the rate for the same item was ₹243.84 (199.96 x 200 Nos). Difference was Rs 39,992/-

3. As per Proforma Invoice No 1324/2017/03 dated 27/3/17 the rate of Calcium Tab 500 mg was ₹ 20.15 (138 strips x 20 = ₹ 2760). As per Credit Bill No 1298/17-18 dated 22/4/17 and Credit Bill No 1497/17-18 dated 26/4/17 the item was supplied at the rate of ₹ 55.50 (55.50 x 138 = ₹ 7659). The difference of ₹ 4899.

4. Hence a total difference of ₹ 47,237 was to be adjusted and the fact was informed to the Medical Officer in Charge, In House Drug Bank SATHIBES SAT Hospital, Medical College PO, Thiruvananthapuram vide email dated 17/10/17. Also no reply received for Letter No A2-27/2018/THV dated 8/1/18 of Medical Officer in Charge, Taluk Hospital, Vithura.

The present position of the above case may be intimated to audit and details of the adjusted amount of ₹ 47,237 may be furnished.

Institution replied that the detailed reply would be furnished later.

VIII. Non installation of a 100 KVA transformer

The Taluk Hospital which comes under the Electrical Section Vithura was experiencing low voltage problem and it was proposed to install a 100 KVA transformer which involved construction of 350 metres of 11 KV single circuit line 350 metres of LT 3P fresh 4 wire OII Line rearranging and construction of 40 mts of LT 3P 4 wire line as per the estimate Report of the Assistant Engineer. The Director of Health Services, Thiruvananthapuram had requested to forward an estimate vide Reference No PLB2-33932/DHS dated 22/12/12.

The estimate amounting to ₹ 4,92,440/- for installing Transformer with DP Pole mounted structure was submitted to the Assistant Executive Engineer, Electrical Sub division Nedumangad by the Medical Officer in charge on 2/9/13. The Medical Officer in charge had forwarded the estimate for installation of 1 No 100 KVA Transformer received from the Assistant Engineer, Electrical Section, Vithura to the Director of Health Services for necessary action vide Letter No 564/13 dated 9/9/13. A fresh estimate amounting to ₹ 6,19,222 was submitted by the Assistant Engineer vide Letter No DB-GI/ES-VTRA/16-17/24/20/7/16. The application was again forwarded to the District Medical Officer (Health) Thiruvananthapuram vide Letter No EI/1331/17/THV dated 15/11/17 for necessary action. A Computer Radio Graphy System was received in the

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hospital vide Letter No MI/1533/2017 dated 6/1/18 but the same was not installed.

Specific remarks for non installation of the 100 KVA transformer despite the passage of more than six years may be furnished to audit.

Institution replied that the detailed reply would be furnished later.

IX. Disposal of Not of Standard quality/Blacklisted/Freezeed /Expired Drugs and consumables procured and distributed through Kerala Medical Services Corporation Limited (Rs 1,05,568)

1. As per records the following items were available in the Dead stock of the institution (27/6/19)

| Sl No | Name of Item | Mfg Date | Expiry Date | Quantity | Value (₹) |
|-------|--|----------|-------------|----------|-----------|
| 1 | AcetylsalicylicAcide Tab IP 300mg | 1/9/10 | 31/8/13 | 10000 | 1300 |
| 2 | Atenlol Tab IP 50mg | 1/2/11 | 31/1/14 | 134260 | 16783 |
| 3 | Ceftriaxone Sodium Inj IP 1 gm | 1/12/10 | 30/11/13 | 4343 | 53419 |
| 4 | Clopidogrel Tab IP 75 mg | 1/3/11 | 28/2/14 | 9000 | 5400 |
| 5 | Dexamethasone Inj IP 4mg/ml 2ml | 1/1/11 | 31/12/14 | 2950 | 10178 |
| 6 | Hydrocortisone Sodium Succinate Inj IP 100mg | 1/9/15 | 31/8/17 | 513 | 4966 |
| 7 | Lithium Carbonate Tab IP 300mg | 1/9/15 | 31/8/17 | 500 | 294 |
| 8 | PheniramineMalaeate Tan IP 25mg | 1/3/12 | 30/4/14 | 6900 | 840 |
| 9 | X Ray Film Fixer Powder | 1/12/10 | 30/11/12 | 5 | 2065 |
| Total | | | | | 95245 |

2. Freeze report was issued for the following drugs/surgicals(5/8/19)

| Sl No | Name of Item | Mfg Date | Expiry Date | Quantity | Value (₹) |
|-------|--------------------------------|----------|-------------|----------|-----------|
| 1 | Ciprofloxacin Inj P 2mg | 1/1/19 | 31/12/21 | 117 | 1409 |
| 2 | Disposable needle 23G | 1/4/17 | 31/3/22 | 6000 | 2760 |
| 3 | Gloves surgical rubber sterile | 1/4/18 | 31/3/21 | 400 | 3176 |
| 4 | Hepatitis B Antigen | 1/8/18 | 30/7/20 | 150 | 1076 |
| 5 | Vancomycin IV Fusion | 1/1/18 | 31/12/19 | 50 | 1902 |
| Total | | | | | 10323 |

3. The Dead stock inventory were accumulated utilizing a considerable storage area of the institution. Space occupied by the condemnable stock could be better utilized productively to store good shelf life items that were procured and distributed by the KMSCL. Government had constituted Institution Level Condemnation Committee (ILCC/District Level Condemnation Committee (DLCC) vide GO(Rt)No.1016/2019/H&FWI Dated 30/4/2019 wherein the ILCC was to scrutinize, quantify the above drugs/consumables and to be mobilized immediately under the expenses of the corporation after due authentication through Drug Distribution Management System(DDMS). Scrutiny of records revealed that the above Dead Stock/Frozen items were stored in the institution and no measures have been initiated to mobilize them after due authentication through DDMS.

4. Huge quantities of substandard medicines/consumables have been utilized/ consumed by the patients which shows the requirement of timely Quality Testing system of medicines immediately after the manufacture of the medicines. The consumption of huge quantities of substandard medicines causes health problems and delay in recovery from diseases. Hence, it was necessary to evolve an effective mechanism to check the quality of drugs before it was supplied to the hospital to make the Health Care Mechanism more effective.

No effective action was taken to recover the cost of substandard medicines and also to black list suppliers of such medicines. Progress in the matter may be intimated.

Institution replied that the detailed reply would be furnished later. Final reply may be furnished at the earliest.

X Irregularities noticed in Hospital Management committee accounts

The Hospital Management committee functioning in the institution was maintaining a bank account at the Indian Bank (A/c No 574324114). Balance as on 30/7/19 was ₹ 1874039

Audit scrutiny revealed the following observations:

1. The balance as per Cash book on 30/7/19 was ₹18,89,264 but as per the Bank Pass book it was ₹13,74,039 thus depicting a difference of Rs 15,225 and no reconciliation was seen conducted.
2. As per Rule 92(a)(ii) of KTC Vol I all monetary transactions should be entered in the cash book as soon as they occur. Each and every entry made both on receipt and payment sides of the cash book should be attested by the Drawing and Disbursing Officer in token of check. The cash book should be closed regularly and completely checked and the head of the office should verify the totalling of the cash book or get it done by a responsible subordinate official and initial them as correct. At the end of each month the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect (Rule 92(a)(iii & iv). No monthly abstract was prepared so as to furnish the details of the balance in hand.
3. The Accounts of the Hospital Management Committee shall be annually audited by a Chartered Accountant or any qualified person appointed by government but the accounts were not audited till date.
4. Advances pending settlement - Advances were drawn from the HMC account but were pending settlement till date. An advance register was maintained only for certain periods (no details incorporated for the period from 2015-16 to 2017-18. Advance drawn on 5/5/15 was ₹25,000 but only ₹14,095 was disbursed. Similarly advance drawn on 7/2/18 was ₹20,000 but only ₹5219 was disbursed. Article 53e of Kerala Financial Code stipulates that advances drawn are to be settled within a period of three months from the date of drawal pending which the entire amount of advance are to be recovered in lump sum immediately on expiry of such time limit. Interest @18% is to be charged on the entire amount of advance from the date of drawal to the date of recovery. In case advance is not utilized fully but adjustment is submitted in time then interest @ 18% will be charged on the unutilized amount. Advances Pending settlement may be intimated to audit and penal interest @ 18% may be charged against the defaulties.

Institution replied that the detailed reply would be furnished later

XI. Shortage in staff strength.

As per list produced shortage in staff strength in the existing sanctioned posts was noticed.

| Sl.No. | Name of the post | Sanctioned strength | In position | Shortage |
|--------|--------------------------------|---------------------|-------------|----------|
| 1 | Consultant Pediatrician | 1 | 0 | 1 |
| 2 | Nursing Supdt.Gr.I | 1 | 0 | 1 |
| 3 | Head Nurse | 4 | 3 | 1 |
| 4 | Staff Nurse Gr.I | 8 | 6 | 2 |
| 5 | Staff Nurse Gr.II | 7 | 6 | 1 |
| 6 | Nursing Assistant | 8 | 7 | 1 |
| 7 | Hospital Attendant Gr II | 8 | 6 | 2 |
| 8 | X-ray attender | 1 | 0 | 1 |
| 9 | Jr.Consultant Gynaeccology* | 1 | 1 | |
| 10 | Jr.Consultant Gynaeccology* | 1 | 1 | |
| 11 | Jr.Consultant Gynaeccology* | 1 | 1 | |

THQH, Vithura was established in the year 1952 and was upgraded from CHC to Taluk hospital on 13/02/2016 caters to the needs of economically poor, Scheduled Tribes and injured tourists in tourist place of Ponnudi, Bonacaud area. On verification of the Staff strength, Audit noticed vacancies in many posts. Three Junior consultants* were appointed by the DHS, but they were working in another hospital as working arrangement. OP and IP per day in this hospital was 600 and 5 respectively. This was the only hospital in the area. There were no facilities for Blood Storage unit, Trauma Care and Emergency care services etc. The above shortcomings affected the efficient functioning of the hospital.

It may be intimated to the audit whether the shortage staff strength was reported to the higher authorities. Action taken in this regard may be furnished.

Institution replied that the detailed reply would be furnished later. Final reply may be furnished.

XII: National Pension System-short collection.

As per GO (P) No. 298/2010/ Fin dated 24/05/2010 and G O (P)No.20/2013 /Fin dated 07/01/2013, National Pension System (NPS) has been implemented in the state of Kerala for the State Government employees who are appointed on or after 01/04/2013. In order to facilitate the fund transfer to pension accounts through Trustee Bank, Government accorded sanction as per GO(P)No.622/2013/ Fin dated 19/12/2013 for adopting accounting procedure in respect of N P S transactions. Para V of the Order dated 19/12/2013 states that, contributions to N P S through salary deductions shall become due from the salary of the month, following month in which the employee who has appointed in to the Service. In the case of employees who have already been appointed in to the Service up to the month of December 2013, deductions of contributions to the NPS shall commence from salary for the month of January 2014, on registration of the employees with Central Record Keeping Agency (CRA).

The procedure to be followed in the case of deduction and payment of backlog contributions was issued subsequently. A test check regarding the aspect revealed that in respect of the following employees arrears of NPS subscription was pending as detailed below:

| Sl.No. | Name | Designation | Period of arrear | Total arrears(₹) |
|--------|-----------------------|--------------------------|-------------------|------------------|
| 1 | Sunitha Beevi, | Hospital attender, Gr.II | 4/2018 to 2/2019 | 20878 |
| 2 | Nadeera Beevi | do | 4/2018 to 2/2019 | 20878 |
| 3 | Smt.Chithra lekha | Lab Technician | 12/2016 to 7/2017 | 20248 |
| 4 | Smt.Nimisha K Baburaj | Staff Nurse | 3/15 to 6/2015 | 10008 |

In some cases, NPS was deducted before due date

| Sl.No. | Name | Date of Joining | Month of Commencement of deduction towards NPS | Excess Amount Deducted |
|--------|----------------------|-----------------|--|------------------------|
| 1 | Divya.A.S.Asst. Srgn | August 2016 | August 2016 | 2360 |

Reason for the deduction of arrear/excess amount may be furnished to audit.

XIII. Non maintenance of adequate number of Fire Extinguishers-

The Fire and Rescue Services Department of Kerala had prescribed certain guidelines for functioning of hospital buildings in order to prevent fire and for the rescue of the public. As per the Minimum Fire Safety Standards No. 3 for institutional buildings, which includes hospital buildings, certain essential components have been prescribed by the department. However, the major components of the guidelines such as

1. Delivery Hoses should be tested once in 3 months without fail and record should be maintained
2. Manually operated Fire Alarm System, Sprinklers, Detectors etc. and other installations in the buildings should be monitored properly
3. Fire Pumps should be in working condition with proper maintenance. Fire Pumps should be invariably connected to alternate source of power supply having adequate capacity
4. Automatic System of the Fire Pumps should be in operational condition at all the time (24x7)
5. Daily starting of Pumps and weekly testing of all equipment should be ensured
6. Isolation for Sprinkler Valves and Main Valves of Terrace Tank should be kept open at all the times
7. Smoke Detectors and Mechanical Smoke Extractors to be ensured to work properly
8. Mechanical Ventilation facility shall also be kept at standby.
9. Self-illuminated Exit Signs with independent source of power supply is provided.
10. Safe Assembly Area shall be properly marked
11. Floor wise announcement through Public Address system should be made possible
12. Proper Evacuation Plans shall be prepared and displayed at every floor

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The plan of each floor of the building clearly showing (Emergency Exits, Staircases, Lifts, Fire Ducts, etc. Which should be kept in the respective floors at strategic points were not available. This would lead to threat to the patients and also to the public visiting the hospital in addition to the staff. Non-availability of the facilities resulted in violation of the guidelines of the department and also in unauthorized functioning of the buildings due to non-adherence of the guidelines.

XIV. INTERNAL CONTROL MECHANISM

1. Drawal of irregular Hill Tract allowance

Dr Lissa Prabhakaran was posted on working arrangement in Fort Hospital Trivandrum w.e.f. 2/19 as per Attendance register but the official was drawing Hill tract allowance @ ₹500 till date when she was actually functioning in Fort Hospital. Excess Hill tract allowance drawn by the official may be examined and regularised under intimation to audit.

2. Audit objection register

As per Article 63(b) of KFC read with Rule 428 of KTC every office should maintain an Audit objection register in Form 4 showing the number of Audit paras pending (Opening balance, No. of paras received, total No. of paras to which replies issued and total No. of paras pending). When an objection slip is received it should be registered as a new case in the Audit objection register. All audit objections received in a calendar year should be serially numbered in the objection register. The objections should be replied to within a fortnight of its receipt. Register is to be reviewed monthly and at the close of each month a monthly abstract of audit objection should be recorded. Scrutiny of records revealed that the register was not maintained in the institute.

3. Property Register

As per Article 170 of KFC, each institution is to maintain a Property Register incorporating the details of land and buildings in possession of the institution detailing the number of buildings/details of dilapidated buildings/details of buildings under construction/buildings which have been completed but remaining idle for want of infrastructure facilities etc. Scrutiny of records

revealed that no Property register was maintained in the institution and hence audit was unable to ascertain the details of land available under the institution. Steps may be initiated to maintain the same under intimation to audit to avoid encroachment of Government property.

4. Service book register

Each institution is to maintain a Service Book Register incorporating the details of service books maintained in the institution. The Taluk Hospital Vithura was not maintaining Register pertaining to service books and the official concerned was not in a position to give the details regarding the total number of service books. Hence audit was unable to ascertain the total number of service books maintained in the institution. Steps may be initiated to maintain the above Registers under intimation to audit.

5. Quarters allotment register

There were five quarters (two for Medical officers and three for others) for the staff in the hospital but no register was maintained. Audit was unable to ascertain the allotment of quarters because though quarters were allotted to certain staff it was not occupied by the correct occupant and the authenticity of HRA drawn by the officers could not be ascertained. Steps may be initiated to maintain the above register under intimation to audit.

6. Improper maintenance of Cash book

Art 102 under Chapter V of KFC Vol I read with Rule 92(a) of the KTC Vol I lays down the procedure for the maintenance of cash book and the duties of the head of the office. The head of Office shall verify the correctness of the entries in the cashbook and other connected records, attest them and verify the cash balance and shall record a certificate to this effect in the cash book. As per Rule 92(a)(ii) of KTC Vol I all monetary transactions should be entered in the cash book as soon as they occur. Each and every entry made both on receipt and payment sides of the cash book should be attested by the Drawing and Disbursing Officer in token of check. The cash book should be closed regularly and completely checked and the head of the office should verify the totalling of

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the cash book or get it done by a responsible subordinate official and initial them as correct. At the end of each month the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect (Rule 92(a)(iii & iv).

Scrutiny of the cash book revealed that the above guidelines were not complied with. Necessary steps may be taken to supply with the omissions under intimation to audit.

Institution replied that the detailed reply would be furnished later

PART-III

Follow up on findings outstanding from previous inspection reports

Nil

Part IV

Best practices

Nil

Part V

Acknowledgement

Audit acknowledges the cooperation extended by the audited entity in the timely completion of audit.

Disclaimer

The report has been prepared on the basis of information furnished and made available by the auditee. The office of the Accountant General (G&SSA), Kerala disclaims any responsibility for misinformation or non-information on the part of the auditee.

Sheji Thomas

Sr. Audit Officer/SGS III(HQ)



2094/22
07/09/22

2094/22
07/09/22

प्रधान महालेखाकार (लेखापरीक्षा I) का कार्यालय, केरल, तिरुवनंतपुरम
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I) KERALA,
THIRUVANANTHAPURAM-695 001



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

No. AMG III (HQ) /II-3/12-20/2022-23 / 172

Date: 06/09/2022

To,

The Superintendent,
Taluk Hospital,
Vithura, Thiruvananthapuram

Sub: Inspection report on the accounts and registers of Taluk Hospital, Vithura, Thiruvananthapuram for the period from 01/09/19 to 31/07/2022

I am forwarding herewith the report on the audit of accounts and registers of Taluk Hospital, Vithura, Thiruvananthapuram for the period from 01/09/19 to 31/07/2022 and request you to furnish reply through District Medical Officer, District Medical Office (Health), Thiruvananthapuram so as to reach this office not later than four weeks from the date of receipt of the report. In this connection, a reference is invited to Article 63 C of the Kerala Financial Code Vol.1 impressing upon the essential need for furnishing complete replies to the objections expeditiously.

The report has been prepared on the basis of information furnished and made available by the auditee. The Office of the Principal Accountant General (Audit I), Kerala disclaims any responsibility for misinformation or non-information on the part of the auditee.

Receipt of the document may kindly be acknowledged.

Yours faithfully,

Sheja Thomas

Senior Audit Officer/AMGIII (HQ)

Copy to:

District Medical Officer,
District Medical Office (Health),
Thiruvananthapuram

Sd/-

Senior Audit Officer/AMGIII (HQ)

INSPECTION REPORT ON THE AUDIT OF ACCOUNTS AND REGISTERS OF THE TALUK HOSPITAL, VITHURA, THIRUVANANTHAPURAM FOR THE PERIOD FROM 01/09/2019 to 31/07/2022

PART I

A. INTRODUCTION

1. Overview

The Hospital was established in the year 1952. It caters to the needs of economically poor Scheduled Tribe and tourists in tourist place of Ponmudi, Bonacaudu etc. The sanctioned bed strength of the hospital is 64. The average daily OP and IP in the hospital was 600 and 5 respectively. The Hospital provides health care services in the Department of General Medicine, Paediatrics, Gynaecology, Ophthalmology and Orthopaedics. Various programmes under NHM such as RSBY, RBSK, JSSK etc. are implemented in the Hospital.

2. Period of audit and Party personnel

The audit of Taluk Hospital, Vithura for the period from 01/09/2019 to 31/07/2022, was conducted by Smt. Beena.P.K, Assistant Audit Officer. Audit was supervised by Smt. Shiny G B, Senior Audit Officer..

B. SCOPE AND OBJECTIVES

The audit of the Institution under Section 13 of the Comptroller and Auditor General's (DPC) Act, 1971 was conducted from 29/07/2022 to 10/08/2022. Audit test checked the cash book and connected records, HMC accounts, contingent bills, service books, pay bill registers, IP register, diet register, etc. maintained in the hospital. The objective of audit was to ascertain whether the money allotted to the hospital by the Government was utilised for the purpose for which it was allotted and the expenditure so incurred was in conformity with the law, relevant rules and regulations issued by Government from time to time. The objective was also to ascertain whether the money collected on behalf of HMC was properly accounted and utilised as per the relevant guidelines.

C. OFFICERS IN CHARGE

| Designation | Name | Period |
|---------------------------|--------------|-------------------------|
| Medical Officer-in charge | Dr. M.D.Sasi | From 23/07/2019 onwards |

D. FINANCIAL POSITION

The financial position for the last three years of the institution as produced was as follows:
(₹ in lakh)

| Year | Funds received as per budget allotment (Plan) | | Other receipt | Total | Expenditure from funds | | | Balance | | |
|---------|---|-------|---------------|--------|------------------------|-------|--------|---------|------|--------|
| | GOK | GOI | | | GOK | GOI | Others | GOK | GOI | Others |
| 2019-20 | 15.34 | 26.98 | 26.43 | 68.76 | 14.17 | 26.98 | 26.43 | 1.17 | Nil | Nil |
| 2020-21 | 15.22 | 12.05 | 24.18 | 51.45 | 15.18 | 12.05 | 24.18 | .04 | Nil | Nil |
| 2021-22 | 33.91 | 51.91 | 24.71 | 110.53 | 30.46 | 48.30 | 23.11 | 3.44 | 3.60 | 1.6 |

E. INTERNAL AUDIT

Internal audit was conducted by Directorate of Health Services for the period from 01/01/2019 to 01/01/2020.

PART-II-(A)

(Significant Audit Findings)

Nil

PART-II-(B)

(Other incidental Audit Findings)

I. Lack of necessary infrastructure facilities

1. Non rendering of Services despite Upgradation of Community Health Centres to Taluk Hospitals

The Community Health Centre, Vithura was upgraded to a Taluk Hospital vide GO(MS)No.48/2016/DHS dated 18/02/2016 with a total strength of 14 newly created posts comprising of Gynaecology (Consultant/ Junior Consultant), Paediatric (Consultant/ Junior Consultant), Anaesthesia (Junior Consultant), Medicine (Junior Consultant) Nursing Superintendent Grade I, Staff Nurse Grade II, Lay Secretary, Pharmacist store Keeper, Hospital Attendant(2) & LDC (2).

As per the STANDARDIZATION OF MEDICAL INSTITUTIONS IN THE KERALA HEALTH SERVICES DEPARTMENT Taluk hospitals are to provide the entire basic speciality services expected at the first referral level. Service delivery include Curative services with essential speciality care of all types of specialities such as Surgical & Medical Management, Essential & Emergency obstetric care, 24 hour delivery services, Dermatology, Ophthalmology, ENT, Psychiatry, Respiratory Medicine, Radiology and Dental Services. Dental Specialities of Maxillo facial Surgery and Conservative, RCH services through the PP units, Essential diagnostic services including USS and laboratory services with provision for Biochemistry investigations, Trauma care & Emergency medical services, Post-mortem, Blood storage facility, Canteen, Quarters for Nursing Staff, Doctors' quarters / Superintendent/ RMO, Medical record library /Record Librarian's room and a room for Records, Trauma care unit, Blood Bank, Post-mortem room, Freezer facilities and Power laundry.

During Audit it was noticed that though service delivery included the above mentioned services, the institution was not functioning as per guidelines and at present only General, Radiology, Dental and Paediatrics are functioning.

On this being pointed out, the institution replied that necessary action would be taken at the earliest. Action taken for effective functioning of various departments may be furnished

2. Non-setting up of Dialysis Unit in Taluk hospital, Vithura

Government vide G.O(Rt)No.2198/2018/H&FWD dated 07/07/2018 issued orders regarding strategies to be adopted with regard to the standardization of Taluk Hospitals under Aardram Mission. Setting up of Dialysis units in Taluk hospitals is one of the important activities planned under Aardram mission. The service is to provide maintenance dialysis to chronic renal failure patients. Dialysis unit should be located away from the main traffic areas and should have the facilities like minimum 10 bedded dialysis unit working in 3 shifts, trained Doctor, nurses and qualified technicians, all beds should be equipped to monitor vital parameters of patients, nursing station, hand washing, and biomedical waste segregation facility, reprocessing unit with washing area, RO water plant, air conditioning, television inside the dialysis room, storage facility, waiting area with toilet facility and other bystander friendly amenities.

Accordingly this hospital decided to set up dialysis unit and area for the same was identified and an amount of ₹47.69 lakh was set apart for the project implementation. It was decided to procure the equipment through KMSCL. KMSCL furnished invoice for equipment worth ₹39.13 lakh. District Panchayath, Thiruvananthapuram allotted an amount of ₹39.13 lakh and the payment was made to KMSCL. Rest of 9 items worth ₹1.20 lakh which was not available with KMSCL was decided to be procured from HLL Life care Ltd. An amount of ₹25400/- was also spent for the acquisition of water connection. However, the facility was not opened to patients due to the following reasons.

a. All infrastructure as envisaged in Aardram Mission for setting up of Dialysis unit was not provided in the hospital such as reprocessing unit with washing area, installation of water tank, reject water tank, centralized oxygen supply etc.

b. Though the payment was made to KMSCL on 19/11/2019 for the purchase of an equipment named Defibrillator with Cardiac Monitor worth ₹1.52 lakh which is an essential equipment that is required for regular use in the unit, KMSCL had not supplied the equipment even after a lapse of two and half years.

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c. The items which were decided to be procured from ILLI. Life care were not purchased till date due to paucity of fund.

Thus lack of infrastructure and equipment had resulted in non commencement of the project which lead to unfruitful expenditure of ₹ 39.38 lakh. On this being pointed out, the institution replied that necessary action would be taken at the earliest.

3. Functioning of Medical Records Department

Medical record is an essential component in the treatment of a patient and contains information required to plan, provide and evaluate the care given to the patient and serves as a tool for communicating information to all the health personnel who deals with the patient. The functions entrusted with the department were Management and processing of out-patient records and inpatient records, Generating and analysing statistics, Filing and retrieval of records, ICD coding and indexing, Timely reporting of communicable and non-communicable diseases etc.

In this connection, following observations were made:

No medical audit was conducted by the head of the institution for evaluating the care given to the patients.

Indexing systems like diagnostic indexing, operation indexing, Physicians indexing, accident indexing and all other related indexing systems have not been done so far.

In the absence of maintenance of data in E-Health and the Hospital Information Management System, the correctness of reports created for different purposes could not be ensured


On this being pointed out, the institution replied that necessary action would be taken at the earliest.

4. Non-implementation of Triage system in Taluk Hospital, Vithura

COVID-

As per Indian Public Health Standards, all emergency departments should have a 24 x 7 operational emergency area with adequate manpower. In order to facilitate this feature, Government of Kerala accorded administrative sanction for the implementation of Triage system in all General Hospitals/District Hospitals/ Taluk Hospitals/Taluk Head Quarters Hospitals and Community Health Centers which envisages the prioritization of patient care

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based on illness/injury, severity, prognosis and resource availability. This identifies patients needing immediate resuscitation, assigns patients to a pre-designated patient care area, thereby prioritizing their care and initiates diagnostic / therapeutic measures as appropriate. Government also issued guidelines for the successful implementation of the scheme.

It was observed that despite being a First Referral Unit, Taluk hospital Vithura is not having such a facility for attending emergency cases. Scrutiny of records in the hospital revealed that trauma cases involving grievous injuries, patients of serious road traffic accidents, complications, etc. were referred either to District Hospital, Nedumangad or to Medical College hospital. A test check of referral book of the hospital for the period from October 2021 to July 2022 revealed that 45 Road Traffic Accident cases and 490 other emergency cases were referred to higher hospitals due to non availability adequate facilities:

Thus the hospital failed to provide necessary emergency services to the needy people there by creating high health risk in transporting patients needing trauma care from this place to other hospitals situated far away from this hospital. The institution replied that necessary steps would be taken at the earliest.

II. Irregular drawal of Allowances

1. Irregular drawal of Rural Allowance by Doctors on working arrangement

Government doctors working in Taluk Hospitals and Community Health Centres situated in Rural and difficult rural areas are given Rural allowance and Difficult Rural allowance considering the quantum of work they have to perform. Government vide GO(MS) No.415/216/Fin dated 22/10/2016 enhanced the rate of Rural Area Allowance from ₹ 2500 to ₹ 4500 and Difficult Rural Area Allowance from Rs.5000 to Rs.5500.

On scrutiny of Pay bill registers of staff of the institution it was observed that two doctors on working arrangement to other hospitals which do not come under rural area were given undue advantage of Rural Area Allowance as noted below.

| Sl. No. | Name of Doctor | Place of working arrangement | Date from which went | Rate of Rural Allowance | Excess amount |
|---------|----------------|------------------------------|----------------------|-------------------------|---------------|
|---------|----------------|------------------------------|----------------------|-------------------------|---------------|

| | | | on working arrangement | | drawn Rs. |
|---|------------------|---------------------------------------|------------------------|---|--|
| 1 | Dr. Deepa R Nair | TH, Fort Hospital, Thiruvananthapuram | 24/2/2021 | 4500 p.m. | 22,500* From February 2022 to June 2022 |
| 2 | Dr. Pallavi G | DH Nedumangad | 4/1/2020 | April 2020- 3600 May 2020 - 3629 June 2020- 3600 July 2020- 3629 August 2020 - 3629 Sept 2020 onwards 4500 p.m. | 1,21,587* From April 2020 to July 2022 |

Excess allowance given to the officials may be examined and regularized and fact intimated to Audit.

On this being pointed out, the institution replied that necessary action would be taken at the earliest.

2. Irregular drawal of Hill Tract Allowance

Hill Tract Allowance is admissible to Government servants who are working in designated hilly areas. The admissible places for this allowance in Thiuruvananthapuram District are villages of Aryanadu, Peringamala, Thennur, Vazhichal, Amboori, Vithura in Nedumangad Taluk, Kallikkad in Neyyattinkara Taluk.

On scrutiny of pay bill register and related documents it was observed that two doctors who were posted to other hospitals on working arrangement where Hill tract allowance is not admissible were drawing the same from the dates noted against each as detailed below:

| Sl. No. | Name of Doctor | Place of working arrangement | Date from which went on working arrangement | Rate of Hill Allowance | Excess amount drawn Rs. |
|---------|------------------|---------------------------------------|---|------------------------|--|
| 1 | Dr. Deepa R Nair | TH, Fort Hospital, Thiruvananthapuram | 24/02/2021- | 500 p.m. | 8000 From March 2021 to June 2022 |
| 2 | Dr. Pallavi | DH Nedumangad | 04/01/2020 | 500 p.m. | 1500 (three months only) |

Excess Hill tract allowance drawn by the officials may be regularised. On this being pointed out, the institution replied that necessary action would be taken at the earliest.

III. Idling of steel single door Chamber Autoclave worth ₹10.14 lakh

A steel horizontal rectangular single door chamber Autoclave machine was purchased vide order No. TIN32070207914 C dated 24/11/2008 for an amount of ₹10.14 lakh and the same was issued to Taluk Hospital, Vithura by KMSCL under the NRHM Project. Warrantee period of the above machine ended on 12/03/2013. The machine was issued to Gynecology department of the Hospital. But the institution had not installed the machine due to non-availability of separate electric connection. The hospital had requested (letter.No.892/14 dated 24/12/2014) to transfer the equipment to District Nedumangadu Hospital. But no action was done for the transfer or installation of the equipment till date. Audit noticed that the equipment was kept idle in the hospital even after the lapse of 12 years.. On this being pointed out, the institution replied that necessary action would be taken at the earliest.

Action taken to transfer/installation of the machine may be intimated at the earliest.

IV. Non maintenance of adequate number of Fire Extinguishers

The Fire and Rescue Services Department of Kerala has prescribed certain guidelines for functioning of hospital buildings in order to prevent fire and for the rescue of the public. As per the Minimum Fire Safety Standards No. 3 for institutional buildings, which includes hospital buildings, certain essential components have been prescribed by the department. However, the major components of the guidelines such as Hydrant Valves and Delivery Hoses with proper washers, Delivery Hoses should be tested once in 3 months without fail and record should be maintained, Fire Pumps should be in working condition with proper maintenance, Daily starting of Pumps and weekly testing of all equipment should be ensured, Isolation for Sprinkler Valves and Main Valves of Terrace Tank should be kept open at all the times, Smoke Detectors and Mechanical Smoke Extractors to be ensured to work properly, High hazard installations, if any, within/nearby the hospital premises shall be asked to have proper and specific Fire safety measures, Central air conditioning system if any, is having all safety measures which shall be maintained in trim conditions, Mechanical Ventilation facility shall also be kept at standby, All staff are trained in Fire fighting and phased Evacuation in case of emergency and in providing first aid, Floor wise announcement through Public Address system should be made possible, Proper Evacuation Plans shall be prepared and displayed at every floor, The plan of each floor of the building clearly showing Emergency Exits, Staircases, Lifts, Fire Ducts, etc should be kept in the respective floors at strategic points, Evacuation drills are to be conducted periodically and records properly maintained.

Proper evacuation plans were not available. This would lead to threat to the patients and also to the public visiting the hospital in addition to the staff. Non-availability of the facilities has resulted in violation of the guidelines of the department and also in unauthorized functioning of the buildings due to non-adherence of the guidelines.

V. Deficiencies in providing maternal health

The Indian Public Health Standards (IPHS) guidelines recognised that Sub-divisional hospitals (Taluk Hospitals in Kerala) were below the district level and above the block level (Community Health Centre) hospitals and acted as First Referral Units (FRU) for the Tehsil/Taluk/Block population in which they were geographically located. These guidelines also recognised that Taluk Hospitals had an important role to play as FRUs in providing

emergency obstetric and neonatal care and help in bringing down Maternal Mortality Rate and Infant Mortality Rate. The IPHS also envisaged Hospitals to provide delivery services such as Ante Natal Care, Intra Natal Care, Post Natal Care, Newborn Care, etc., as part of Maternal and Child Health care.

On scrutiny of records relating to delivery facility provided in Taluk hospital, Vithura, the following deficiencies were noticed :

The delivery cases undertaken for the period from 2019 to July 2022 were as detailed below :

| | |
|------|---|
| 2019 | 56 |
| 2020 | 82 |
| 2021 | 15 |
| 2022 | 1 (in January 2022 and no delivery undertaken thereafter) |

Compared to 2020, the graph of delivery cases showed a steep decline in 2021 and there was only one case in January 2022 and thereafter no delivery cases were undertaken.

There are two sanctioned post of Gynaecologists in this hospital (One consultant Gynaecologist and one Junior Consultant Gynaecologist) . From February 2022 onwards no delivery cases were undertaken. The reason attributed was transfer of the then lady consultant Gynaecologist and posting of a male Gynaecologist. The Consultant Gynaecologist(female) who took over charge on 22/2/2021 was transferred to another hospital on working arrangement w.e.f 24/02/2021 itself. Thus in spite of having two sanctioned posts and facilities to undertake delivery, all cases were referred to higher hospitals.

No C-section deliveries were conducted due to lack of infrastructure and deficiency of manpower. Though there is a sanctioned post of Anesthetist, she was also transferred to another hospital on working arrangement from 12/2019 onwards.

Taluk Hospital, Vithura, despite being a FRU which is meant for providing emergency obstetric and neonatal care, made 15 referrals in respect of pregnant ladies to other hospitals. The hospital being situated in a remote area and due to lack of frequent transportation facilities, patients have to hire other vehicles to reach the referral hospital for which they have to pay huge amount. Thus, despite having a hospital nearby, the poor patients are not getting the intended benefit .

As per records though there is a labour room there is no Ante natal Ward, Post natal ward, Gynaec Ward and Neonatal ward as part of Maternity health care.

Urgent action is required to rectify the defects in the hospital and make it functional as before so that needy people could take advantage of the same.

On this being pointed out, the institution replied that necessary steps would be taken at the earliest.

VI. Internal Control Mechanism

1. Irregularities noticed in RSBY Scheme

The RSBY insurance scheme is a health initiative launched by the Government of India in 2008 to provide health insurance coverage for BPL families in the unorganised sector. CHIS is also a health insurance scheme introduced by the State Government to extend the insurance benefit to the additional BPL families identified by State government. It provided an annual insurance coverage up to a maximum amount of ₹30000 for family of five members.

Government implemented a new scheme of Karunya Arogya Suraksha Paddhati (KASP) w.e.f. 01/04/2019 in place of RSBY. The Institution is maintaining an account at the Indian Bank bearing account No. 862024544 and balance as on 13/07/2022 was ₹ 1.09 lakh. Out of the total of ₹45.69 lakh claimed only ₹41.99 lakh was received by the institution. The rejection of the claims based on the unacceptable reasons has resulted in the loss of public money to the tune of ₹ 3.70 lakh as explained below:

(₹ in lakh)

| Year | Amount claimed | Amount received | Amount rejected |
|---------|----------------|-----------------|-----------------|
| 2018-19 | 21.83 | 21.41 | 0.43 |
| 2019-20 | 7.79 | 6.59 | 1.20 |
| 2020-21 | 16.06 | 13.98 | 2.08 |
| | 45.69 | 41.99 | 3.70 |

Institution replied that the detailed reply would be furnished later

2. Freezed/Dead stock of medicines ₹ 1.73 lakh

Scrutiny of the registers revealed that the following medicines had been declared as dead stock/freezed as detailed in Annexure I

The following observation were made:

1. Medicines were not received in exchange for the freezed/substandard/stopped medicines. Action taken to recover the cost of substandard medicines and also to black list suppliers of such medicines may be furnished to audit.
2. Huge quantities of substandard medicines/consumables have been utilized / consumed by the patients which shows the requirement of timely Quality Testing System of medicines immediately after the manufacture of the medicines. The consumption of huge quantities of substandard medicines causes health problems and delay in recovery from diseases. Hence, it is necessary to evolve an effective mechanism to check the quality of drugs before it is supplied to the hospital to make the Health Care Mechanism more effective.
3. The Dead stock inventory are accumulated utilizing a considerable storage area of the institutions. Space occupied by the condemnable stock can be better utilized productively to store good shelf life items that are being procured and distributed by the KMSCL. Government had constituted Institution Level Condemnation Committee (ILCC)/District Level Condemnation Committee (DLCC) vide GO(Rt)No.1016/2019/H&FWD dated 30/4/2019 wherein the ILCC was to scrutinize, quantify the above drugs/consumables and to be mobilized immediately under the expenses of the corporation after due authentication through Drug Distribution Management System(DDMS). Scrutiny of records revealed that the above Dead Stock/Freezed items are still being held in the institution. Measures initiated to mobilize them after due authentication through DDMS may be furnished to audit.

Institution replied that the necessary steps would be taken at the earliest.

3. Non- eradication of Communicable diseases

On verification of survey report conducted from residents' area within the purview of Taluk Hospital, Vithura, it was noticed that the following cases of Communicable diseases were reported.

- 41 -

| Period | Number of TB cases reported | Chicken Pox | Scrub | Lepto | Dengue | Zikka |
|--------|-----------------------------|-------------|-------|-------|--------|-------|
| 2019 | 19 | 67 | 3 | 7 | 18 | 0 |
| 2020 | 13 | 74 | 5 | 9 | 24 | 0 |
| 2021 | 22 | 38 | 4 | 9 | 19 | 2 |

Even though as per Government report, TB was eradicated from Kerala, cases of TB were reported in polluted areas. It was noticed that over the period of time such dangerous diseases were showing increase in trend. Preventive measures were therefore be taken to control the spread of such communicable diseases and its eradication. Periodical check-up may be conducted among migrant labours and health cards issued to them. A survey may be conducted by a medical team for identifying the presence of various diseases for taking remedial action to eradicate the same.

Action taken to eradicate the above Communicable diseases may be intimated to audit.

On this being pointed out, the institution replied that necessary steps would be taken at the earliest.

4. Delay in supply of medicines from KMSCL

On scrutiny of files of Taluk hospital, Vithura, it was observed that the project for medicine was sanctioned for an amount of ₹62.63 lakh in 2021-22, but the number of patients in the hospital was about 600 per day in 2021. It caters to the needs of economically poor Scheduled Tribe and tourists in Ponmudi, Bonacaudu etc. Budget proposal submitted by the institution and medicines supplied by KMSCL for the above projects was only for ₹10 lakh. This was not sufficient for the distribution of medicines to the patients. It was also observed that most of the medicines were already exhausted in the dispensary as detailed in Annexure II.

Delay/failure to supply the medicines indented by the hospital has resulted in denying the benefit to the needy patients and defeated the very purpose of the purchase from the KMSCL. Audit noticed that the shortage of medicines was adversely affecting the services rendered by the hospital.

On this being pointed out, the institution replied that necessary action would be taken at the earliest.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

| Sl.No. | IR reference Number | Pending Para |
|--------|---------------------------------|----------------------------------|
| 1. | SGS III(HQ)/II-I/12-132/2019-20 | I, II, IV, VII, VIII, X, and XII |

PART-IV (Best Practice)

NIL

PART-V (Acknowledgement)

Audit acknowledges the cooperation extended by the audited entity in the timely completion of audit.

Disclaimer

The Report has been prepared on the basis of information furnished and made available by the Auditee. The Office of the Principal Accountant General (Audit I) Kerala disclaims any responsibility for misinformation or non information on the part of the Auditee.

Shyja Thomas

Senior Audit Officer/AMG III(HQ)

Hani

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