

(₹ in lakh)

Year	Head of account	Central allocation	Budget provision	Expenditure	Central allocation Lapsed
2007-08	2210-06-101-72	20	16.35	7.55	12.45
2008-09	2210-06-101-72	20	20.00	17.39	2.61
2009-10	2210-06-101-69	76	72.70	69.68	6.32

Audit noticed that:

(i). Reimbursement from Central Government was not received for the period from 02-03 for want of utilisation certificates. Statement of expenditure for 2002-03 to 2007-08 was forwarded only in January 2009. Statement of expenditure for 2008-09 and 2009-10 are yet to be prepared.

(ii). Lapsing of Central allocation was high at 62 percent during 2007-08.

6.3. Human Resources Management

6.3.1. Heavy shortage of staff

(i). Many key posts in the department are assigned to officials of the same or lower cadre as additional charge. The post of DHS itself is handled by one Additional Director from November 2007. The post of Director, Public Health Laboratory, Thiruvananthapuram, is also held as additional charge (from November 2002) with similar situation prevailing in field offices also. List of posts held as additional charge in units is given in **Annexure-XII**.

(ii). Government had created supernumerary posts in almost all categories of posts to cope up with unification of retirement date as 31st March. However, 5531 posts remained vacant in the department. Vacancy position of 36 technical and other important cadres is given in **Annexure-XIII**.

But vacancies in two¹ cadres only were reported to the Kerala Public Service Commission in June 2010.

6.3.2. Unauthorized absence of medical staff

Government admitted (June 2008) that nearly 350 doctors in the department are on unauthorized absence. The DHS, however, clarified that 'show-cause' notices

¹ X-Ray Technician and Dental Mechanic

were served on 384 doctors in February 2010, out of which 25 were later dismissed from service. Details of medical and Para-medical staff on unauthorized absence were not made available by the DHS. Details of disciplinary cases pending were also not furnished to audit. This shows that the Director does not have a comprehensive picture of the Human Resource availability in the department.

6.3.3. Irregular postings on working arrangement

Government had directed¹ (January 1992) that the practice of posting employees on working arrangement should be dispensed with and wherever administrative need exists, it should be met by shifting the post to the Office where the service was required. Postings on working arrangement for 42 officials made by DMOs of Idukki, Palakkad, Kozhikkode and Wayanad in violation of Government direction are given in the **Annexure-XIV**. The details of such postings, if any, made by DHS were not made available.

6.3.4. Shortage of cleaning staff

In 2009-10, the average daily IP occupancy at General Hospital, Kozhikode was 342. There were only 8 Hospital Attendants Gr. II for attending to cleaning works against the sanctioned strength of 40. The hygiene and cleanliness of the hospital and bed-ridden patients were compromised to that extent. The Superintendent clarified that the matter was brought to the notice of higher authorities.

6.3.5. No Paediatrician posted despite high Delivery cases

Taluk Head Quarters Hospital, Adimali, is the only major government hospital in Devikolam Taluk. Farm workers of the vast plantation sector mainly depend on this hospital for their health care needs. Total number of births that took place in the hospital during 2007-08 to 2009-10 was high at 6534. But no Paediatrician is posted in the Hospital since July 2007.

The Superintendent of the Hospital clarified (May 2010) that the matter was brought to the notice of higher authorities.

¹ circular No. 1015/02/P&ARD dated 15.1.1992

6.3.6. Inordinate delay in disbursement of financial assistance to tribal patients due to staff shortage

The general pattern of ministerial staff strength of a Block CHC is 2 clerks and one peon. But in CHC Kalpetta, where facilities of IP/OP wings, X-ray room, laboratory, pharmacy, ambulance service, Hospital Management Committee and Public Health Wing are available, sanctioned and actual strength of ministerial staff is only one Clerical Attender.

Audit noticed that incentive amounting to ₹1.26 lakh to 222 Post Partum Surgery (PPS) cases including 56 tribal and 145 BPL women, for the period January 2009 to August 2010, was not paid (September 2010) despite having sufficient funds. The medical Officer in charge clarified that the delay in disbursement of incentives was due to shortage of clerical staff.

6.3.7. Non-functioning of IP Wing without any credible reason and consequent drawal of ₹ 68.97 lakh as idle salary

At PHC, Vengappally, Wayanad, a 24 bedded IP wing was inaugurated in August 2005. Three Medical Officers, 4 Staff Nurses, 2 Nursing Assistants and 3 Hospital Attendants were posted for the IP wing. All other infrastructure facilities including equipments, cots and mattresses and three staff quarters for the IP staff were also provided in 2005-06. However, admission of patients has not yet started (September 2010). Idle salary paid for the period 2005-06 to 2009-10 amounted to ₹ 68.97 lakh as shown in **Annexure XV**.

No credible explanation was provided by the Medical Officer for non-starting of IP admission.

6.4 Asset management

6.4.1. Injudicious utilisation of available Infrastructure

Audit noticed mismatch in installed infrastructural facilities and man power availability in various units resulting in idling of Staff/ Buildings/ Equipments worth ₹3.53 crore as detailed below.

(₹ In Lakh)

Sl. No	Institution affected	Infrastructure Idling.	Reason for Idling	Money value
1	K R Narayanan memorial Super Specialty Hospital, Uzhavoor, Kottayam.	10 Medical and Para medical staff posted during the period April 2006 to April 2010 is idling.	The PHC was upgraded (May 2006) to a Super Specialty Hospital in memory of former President of India, Sri KR Narayanan. The PHC building was demolished for constructing new one after shifting to a rented building. The IP facility was also stopped. But even before starting the construction of the new Hospital Building, 10 out of 50 newly created posts were filled up without any additional facility to provide to patients.	44.54.
2	Community Health Centre, Meenangadi	Projectionist is idling from June 2005.	The Projectionist was posted with out any sanctioned post and without any Projection Equipment in the Hospital. The Medical Officer clarified that the matter was reported to the DMO several times.	1.68 (up to May 2010)
3	District Hospital, Idukki & Taluk H.Q Hospital, Adimali	Ophthalmic Unit at District Hospital, Idukki remains idle from 2007-08 onwards and that at Taluk HQ Hospital is idling from July 2000	Permanent Ophthalmologist was not posted. During the period 2007 to 2009 services of an Ophthalmologist was available only for one month (March 2009). Only 5 Ophthalmic surgeries were conducted in the Hospital during the last three years, whereas 6759 patients underwent surgeries in local Private Hospitals.	Not Assessed
4	Taluk HQ Hospital Ottapalam and District Hospital Palakkad	3 Nursing Staff are idling in Taluk HQ Hospital Ottapalam from February 2010, while 7 posts of Nurses were vacant in District Hospital Palakkad.	In February 2010, three more staff nurses were posted to Taluk HQ Hospital Ottapalam when all the 25 Staff Nurses were in position. At the same time, 7 posts of Nurses were vacant in District Hospital, Palakkad.	Not Assessed
5	PHC Madappally	2 Medical Officers, 3 staff Nurses, one Nursing Assistant and one Hospital Attendant were idling from May 2005.	The 24 bedded IP Wing of PHC Madappally is not functioning from May 2005 due to acute scarcity of water. However, the Medical and Para medical staff posted exclusively for the IP Section continued to be in position.	23.00 (Up to March 2010)
6	Community Health Centre, Kalpetta.	Blood Bank Technician posted during various spells from February 1978 to December 2008 was idling.	No Blood Transfusion Unit (BTU) was available in CHC, Kalpetta till January 2009. But a Blood Bank Technician was posted. BTU started functioning from January 2009 only. After retirement of the Technician	10.88

			on 31.3.2010, no new BBT was posted and the Blood Transfusion Unit is again idling for want of a Technician.	
7	Taluk H.Q. Hospital, Ottapalam	Blood Bank Unit idling from December 2007	All infrastructure facilities for starting a Blood Bank were provided at Taluk H.Q. Hospital, Ottapalam, by December 2007. The post of Blood Bank Technician is not yet sanctioned. (During the same period one BBT was idling in CHC Kalpetta for want of a B T Unit).	2.79
8	Community Health Centre, Agali.	Telemedicine unit along with Building and other infrastructural facilities are idling from May 2006	The Telemedicine unit was started in the CHC Agali, during 2005-06. Building, furniture and equipments were provided. Required Site administrator and Data Entry Operator were not posted from May 2006. The Medical Officer stated that the matter was brought to the notice of higher authorities.	12.85
9	Taluk H.Q. Hospital, Perumbavoor	Blood bank Building and Equipments idling during 2007-2010.	Blood Bank Technician was not posted.	
10	District Hospital, Palakkad.	Ambulance Van, Trauma Care and Other equipments are idling.	The civil works for the Trauma Care unit was entrusted to Nirmithi Kendra, Palakkad, in January 2008 for ₹ 48.5 lakh with the time for completion as 3 months. The works are not complete even after expiry of the extended date of completion (July 2010).	100
11	Community Health centre, Perambra.	Inpatient Block constructed in August 2005 is idling.	Sanction for enhancement in bed strength and staff sought by the Block Panchayat is not yet received (October 2010). Audit pointing out the case earlier as Draft Para in AR for 2008-09 (Para 2-4-2).	95.32
12	Community Health Centre, Edayarikapuzha	Six bedded IP ward building inaugurated in December 2009 is idling.	Proposal of Block Panchayat for increasing the bed strength pending with Government.	Cost not available
13	Taluk Headquarters Hospital, Pampady, Kottayam	38 equipments costing ₹ 53 lakh for use in the IP Block remain idle from March 2008.	Construction of IP Block building was awarded in October 2007. Only 67% of the work has been completed by December 2010. The X-Ray and Dental X-Ray machines are kept in the store room against radiation safety regulations	53
14	District Hospital, Kottayam	7 kits for testing Dengue Fever and Chickun Guniya	The hospital has no facilities to conduct the tests (May 2010)	Free supply

		received from National Institute of Virology, Pune, in June 2008 is idling.		
15	Surgical I C Unit in District hospital, Thrissur.	The surgical I C unit	The surgical I C Unit inaugurated in August 2010, has not become functional for want of Air Conditioners. Also, provision for central supply of Oxygen to additional 5 beds not yet made.	9.32

6.4.2. Buildings equipments and machineries idling for other reasons

Instances of un-utilised Hospital buildings, Operation theatres, Training Centres and residential quarters in Idukki, Palakkad and Wayanad districts for other reasons are listed in **Annexure -XVI**.

Supply of equipments without assessing the actual requirements of units such as Blood bank equipments/material/ kits supplied to units having no Blood Bank; Ultra Sound Scanners, X-ray machines and Ventilators supplied without providing operating staff and specialists; Equipments requiring repairs and maintenance, etc., valued at 1.43 crore noticed in 11 units test checked are listed out in **Annexure-XVII**. Since equipments were not properly distributed, avoidable fresh purchases of items in needy units when similar items were idling in other units were also noticed. Department has not taken any action to properly distribute and utilise the available machineries and equipments.

Other thirty two units out of the 43 units selected for test audit did not supply the data required by audit.

6.4.3. Unfruitful expenditure of ₹126.36 lakh on construction of Hospital Building.

Government upgraded (August 2005) CHC, Kalpetta, to General Hospital and enhanced (November 2005) the bed strength from 43 to 250¹. The New Hospital Building was planned to be constructed at Kainatty, Kalpetta in A, B & C blocks having three floors, utilizing ₹ 160 lakh from provision under 'Rashtriya Sam Vikas Yojana' and balance from 'Modernising Government Programme' (MGP).

¹ GO (Rt) No.3215/2005/H&FWD dated 8.11.2005

As funding under MGP was closed, District Collector, Wayanad, decided (June 2008) to limit the construction to 'A' Block only using RSVY funds. The work was awarded to KHRWS for agreed PAC of ₹126.36 lakh and appointed NRHM as the Executing Agency.

Even though the inauguration of 'A' block building was held in September 2010, up gradation of the CHC to General Hospital did not materialize as:

1. There is no lift or ramp in the newly constructed 'A' Block building. Essential facilities like operation theatre, X-Ray room, lift, ramp etc, are in the 'B' and 'C' Blocks of the building which are yet to be constructed and for which there is no provision in 2010-11 budget.
2. Additional posts of Medical/Para Medical/Ministerial staff for the General Hospital are not yet created by Government.

6.4.4. Management of Land under the custody of the department

Deficiencies were noticed in management of land and maintenance of land records causing encroachment threats. Article 170 of Kerala Financial Code (Vol.1) requires that a Register of Land and Buildings [Form 23(1)] should be maintained by all offices. However, Audit observed that 19 units listed in **Annexure XVIII** are not maintaining the Register with out which future verification of landed property will be impossible.

Two specific cases are narrated below.

(i). General Hospital, Kozhikode is in possession of 12.75 Acres of land in the heart of the city. The land records are not available with the hospital. The Superintendent clarified that the records might have lost at the time of shifting Kozhikode Medical College Hospital from the Govt. Hospital building years back. The Superintendent reported that he has approached the Revenue/local body/Archaeology departments to set right the records.

(ii). 0.226 Hectors of land belonging to Taluk Head Quarters Hospital, Adimaly, Idukki, was encroached during periods prior to 1963. The encroachers continue to run shops and commercial establishments in the Hospital land. The

Superintendent had reported the matter to the Local Body and the DMO, Idukki for remedial action. But the position remains the same (June 2010).

6.5. Miscellaneous findings

6.5.1. Disposal of Bio-medical wastes

Health care institutions generate Bio-Medical wastes (BMW), both solid and sewage. Unless managed properly and scientifically, it would pollute the environment causing serious health hazards including contagious and vector borne diseases. Bio medical waste management practices in the country are regulated by the Bio-Medical Waste (Management and Handling) Rules, 1998 issued by GOI under the Environment Protection Act, 1986. Kerala State Pollution Control Board (KSPCB) is the enforcing authority under the Rules in the State.

Rule 5 of the Bio-Medical Waste (Management And Handling) Rules, 1998 prescribes that every occupier shall set up to ensure requisite bio-medical waste (BMW) treatment facilities in compliance with the standards prescribed in the rules. As per the Rule all health care institutions having not less than one thousand out-patients shall apply for the statutory 'Authorisation' from KSPCB for managing BMW. It was, therefore, mandatory for all PHCs, CHCs and hospitals having inpatient facility or outpatient strength of one thousand and above to take the statutory authorization. The authorization granted under the Rules should be renewed in every 5 years. Failure to comply with the Rules can attract punishment, in the case of Government departments to the concerned Head of the department/ institution. Fees prescribed for granting the Authorisation and its renewal within the state are notified by the state government (June 2006) which are at varying rates according to the capital investment on the institution.

Audit noticed that:

- a) 29 Units in Palakkad, Kozhikode and Wayanad districts have not taken the statutory Authorisation. List is provided in **Annexure-XIX**.
- b) Validity of KSPCB authorisation of CHC Agali expired by 31/12/03. The CHC is yet to respond to the closure notice issued by KSPCB in February 2010. (June 2010).

c) Schedule I of the Rules (Rule 5) provides that liquid waste generated should be managed by disinfection by chemical treatment and discharged into drains. However, untreated waste water generated was allowed to run into roadside drainage at CHC Kalpatta and to flow in the Unit compound at CHC Agali.

6.5.2. Functioning of X-Ray units without AERB Authorisation

Government have brought in regulatory controls to enforce radiation safety standards through Atomic Energy Act, 1962 (Central Act) and the Atomic Energy (Radiation Protection) Rules, 2004, issued under sections 3 and 30 of the Act. Atomic Energy Regulatory Board (AERB) is the nodal enforcement agency of the Act and Rules. The AERB has also issued a Safety Code enlisting the radiation safety practices to be followed. The Director of the Radiation Safety, Kerala (DRS) has powers delegated by AERB to enforce the functions stipulated in the Rules in the State. According to Rule 3 of the Atomic Energy (Radiation Protection) Rules, CT scan and Cath Lab shall have licence and all other radiation generating diagnostic equipments shall have registration with AERB. The Registration/ licence are issued by AERB based on the site approval report of the Director of Radiation Safety.

However, the Director of Radiation Safety, Kerala, has clarified that none of the radiation generating X-Ray/diagnostic installations under the DHS has obtained prior site approval of the DRS or have registered with or taken licence from AERB (October 2010). This shows that the department has disregarded radiation safety.

6.5.3. Free transfer of departmental vehicle and services of driver to KMSCL.

The DMO, Palakkad permitted the use of departmental vehicle KL-01/6763 with the driver exclusively by the Kerala Medical Services Corporation Ltd. Even though the maintenance charges of the vehicle are met by KMSCL the expenses on the salary of the Driver (₹ 0.59 lakh up to March 2010) met by the department and hire charges due are not paid by the Company. It was noticed that while permitting the use of the vehicle by KMSCL, the DMO had not specified any terms and conditions. The DMO also failed to produce any authority for his action.

6.5.4. Non-recovery of loss of damaged vaccine

Loss of 14500 dozes of Hepatitis vaccine due to freezing and short accounting at FW Store, Wayanad, was detected in October 2008. Sri.K.Moidu, the then Pharmacist in charge, was placed under suspension from October 2008 to March 2009. The DMO Wayanad finalised the disciplinary proceedings against Shri.Moidu with orders to recover 50 percent of the loss from him. However, DMO Wayanad has not assessed the loss so far (August 2010) and recovered 50% from the delinquent official. Shri Moidu retired from service in March 2010.

6.5.5. Civil Works at District Hospital, Mananthavady

Government sanctioned (August 2005) a Trauma Care Unit for ₹ 85 Lakh and a 120 bedded ward building (March 2007) for ₹191.96 lakh at District Hospital, Mananthavady. The works entrusted to Kerala Health Research and Welfare Society (KHRWS) were stopped (September 2007) mid way after spending ₹79.87 lakh (₹ 25lakh paid as advance for Trauma Care unit and ₹54.87 Lakh for 20 bedded ward) due to closure of funding under scheme of Modernisation in Government Programme (MGP).

The District Collector ordered (February 2009) revival of the works under Rashtriya Sam Vikas Yojana (RSVY). He has also ordered construction of another 80 bed ward above the 120 bed ward at a cost of ₹ 75 lakh. All the 3 works were to be funded by RSVY. The District Collector had appointed NRHM as the Executing Agency and KHRWS as the contractor. The District Collector released ₹75 lakh directly and the DMO (H) released ₹100 lakh from ₹295 lakh provided to NRHM in November 2009.

The balance works are yet to be started due to delay in according technical sanction. Thus despite spending ₹79.87 lakh during 2006 to 2008, and providing 175 lakh in 2009, the intended benefits are not derived.

6.5.6. Delay in handing over District Medical Store Building

Government sanctioned (December 2003) the construction of a building for District Medical Store, Idukki, sharing the cost of ₹ 45 lakh between Government (₹ 20 lakh) and the District Panchayat (₹ 25 lakh). In March 2004 Government share

of ₹ 20 lakh was paid to the District Panchayat which would construct and hand over the building to Government.

The DMO clarified that the completion certificate of the new building was received (March 2010) and the request for handing over the building to the Kerala Medical Service Corporation Ltd. for functioning District Drug Warehouse was forwarded to the DHS. But the building is not yet handed over (May 2010) to KMSCL by the DHS.

6.5.7. Insufficient facilities for storing drugs

Medicines and vaccines are to be stored as prescribed in packing label at the right temperature and humidity. Keeping IP fluids and other bottle packs in high vertical rows may lead to contamination of the contents due to possible breakage of bottles. Storing the medicines on the floor or outside the store room is against the label instructions of the manufacturer.

Instances of storing drugs and medicines under unsafe conditions which may lead to contamination /damage were noticed as follows

1. Cartons of medicines are kept on the floor of the store room at CHC, Thariyode and outside the store room at CHC, Kalpetta.
2. Cartons of I.V. fluids are kept in very high vertical rows at PHC, Edavaka, and chemicals like bleaching powder; Dettol, phenyl etc. are also kept in the same store-room.
3. The FW store room of DMO, Palakkad, is having broken doors and Roof leaking when it rains and is unsafe to store drugs and medicines.

The Medical Officers attributed lack of sufficient storage space for the poor storage conditions.

6.5.8. Delay in supply of equipments by KMSCL despite advance payment

Government sanctioned (June 2009) purchase of Radiation-imaging /Blood bank/ Operation theatre equipments, Ultra Sound Scanners, etc., (50 items-199 nos) for ₹473.5 lakh through KMSCL. DHS paid (December 2009) ₹468.192 lakh as

advance to KMSCL. However, KMSCL has not supplied any of the equipments so far (June 2010).

DHS clarified that KMSCL could not supply the equipments, as they are primarily equipped for procuring drugs only. However, audit noticed that the Department has not taken any action to expedite the purchase or get back the amount and re-arrange the purchase of the urgently required diagnostic and other medical equipments. .

6.6 Internal Control

6.6.1. Internal audit

According to the Subject Committee Report 2009-10, there are 1271 units and 5403 sub centres under the department. Upper formations (130units) namely, DMOs, General/District Hospitals and Taluk Head Quarters Hospitals come under the audit jurisdiction of DHS and the remaining lower formations under the respective DMOs. The internal audit wing of the FW Department of DHS covers state-wide audit of FW accounts.

The Department has no Internal Audit Manual. Annual audit plans are not prepared and periodicity of audit not fixed for various categories of units under DHS and DMO.

Uniform periodicity was not followed for the same type of institutions. PHC, Ulliyeri was audited twice by DMO (H), Kozhikode is 5 months whereas PHC, Nochad was covered only once in 16 years. FW audit is conducted only on request basis whereby units are free to escape from audit. On an average 126 out of the total 838 units are only covered in FW audit, a year.

The internal audit wings are not adequately staffed and personal for internal audit is deputed from other units. A system of skill development training does not exist in internal audit wing.

Arrears in internal audit by the DMOs are given below.

Name of the DMO	2007-08		2008-09		2009-10		Maximum delay in Years
	Units auditable	Units audited	Units auditable	Units audited	Units auditable	Units audited	
Idukki	55	Nil	55	6	55	8	15

Palakkad	94	14	94	14	94	19	20
Kozhikode	82	13	82	17	82	18	15
Wayanad	40	8	40	23	40	7	Not available

A Register of Internal Audit Reports is not maintained at DMO, Idukki. At DMOs, Palakkad and Kozhikode, as relevant data are not filled in the register, recoverable amounts as per the inspection reports could not be ascertained. Delay in clearance of Internal Audit Reports was also noticed. 812 reports from 1989 onwards are pending in the Directorate as of May 2010. In the case of FW audit, 355 reports from 2007 onwards are pending with a collectable due of ₹.19.54 lakh.

6.6.2. Stores verification

The store verification of all units in a district and DMO's FW store is conducted by the Store Verification Officer (SVO) under the respective DMOs. Heavy arrears in physical verification are noticed. On an average, verification is done only once in 8 years in Palakkad district and once in 7 years in Kozhikode district. In Alappuzha district verification is pending for 9 years in 28 units; for 6 years in 20 units and for 3 years in 22 units. The arrear position of 3 districts is given below.

MSA
physical verification

District	2007-08		2008-09		2009-10		Maximum arrears (Years)
	Total units	Units verified	Total units	Units verified	Total units	Units verified	
Palakkad	105	1	105	4	105	8	17(4 units)
Idukki	59	14	59	9	59	5	10 (5 units)
Kozhikode	92	4	92	4	90	5	22 (1 unit)

It was noticed that even in minor institutions like CHC, Mukkam, random verification of only 6 items of medicines was conducted. In Taluk HQ Hospital, Vatakara, PHC, Olavanna, PHC, Vengappally and CHC, Kalpetta verification was confined to checking arithmetical accuracy of stock accounts.

6.6.3. HMC Accounts

- a) Government ordered (March 2007) that Hospital Management Committee (HMC) shall maintain regular accounts of all its funds and transactions thereof, which shall be annually audited by a Chartered Accountant or by a person authorised by Government. However, Audit noticed that out of 35

units selected, 15 units have not prepared the accounts and 17 units have not got the accounts audited. Details are provided in **Annexure XX** p. 57

- b) Receipt books and priced IP/OP tickets are not accounted at CHCs, Kalpetta, Meenangadi, CHC, Agaly and PHC, Olavanna.
- c) At CHC, Kalpetta writing of HMC cash book was in arrears for 3 months.

6.6.4. Lack of responsiveness to audit.

Articles 63 of Kerala Financial Code and instructions issued by Government provide for prompt response to the inspection reports issued by Accountant General to heads of offices. The year-wise and office-wise break up of outstanding inspection reports as on 31.3.2010 are provided in **Annexure-XXI** p. 58

7. Conclusion

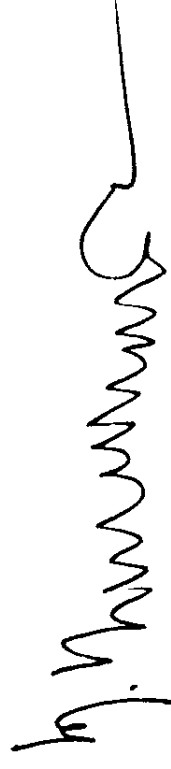
Assessment of the performance of the department in its various functions revealed several deficiencies. Budgetary control was lacking. During all the years the department had moved for supplementary demands for grant while there were sufficient funds under the respective heads. Under utilisation of central assistance for implementation of special scheme for preventive health care measures like control of blindness, filariasis, etc were noticed. Idling of man power, equipments and buildings and consequent unproductive expenditure was the main drawback in the Asset management of the department. Existence of large scale vacancies and unauthorised absence of Specialised Doctors also affected the performance of the department.

8. Recommendations

1. Budgetary controls should be strengthened in the department.
2. Timely action has to be taken to get reimbursement in the case of Centrally Sponsored Schemes by furnishing accounts and utilization certificates.
3. Efforts are to be made for bringing more BPL families under RSBY.
4. Free health care facilities may be ensured to all Scheduled Tribe patients under Comprehensive Health Care Scheme by distribution of funds to all eligible units.

5. Proper coordination has to be ensured while providing additional Infrastructures like Buildings and Man power in units to avoid idling.
6. Proper co-ordination among the activities taken up by department, NRHM and KSACS in various health care institutions may be established so as to avoid unwanted supplies of costly equipments
7. The system of inventory management may be improved by periodical stock taking and re-distribution of idle equipments, etc.
8. Action may be taken to fill up all vacant posts, discontinue working arrangement postings and control unauthorised absence of Medical and Para medical staff.

(Approved by Prl. Accountant General (C&CA) vide orders dated 6.4.2011)



Deputy Accountant General (IC)