

सीएजी और पीएसी पैरा और इनके बाद की गई कार्रवाई रिपोर्ट (एटीआर) संसद के दोनों सदनों के पटल पर रखी गई हैं (01.05.2026 को अद्यतन) / CAG & PAC Paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the Parliament (updated on 01.05.2026)

2025-26: लागू नहीं / Not Applicable

2024-25: लागू नहीं / Not Applicable

2023-24: लागू नहीं / Not Applicable

तथापि स्थानीय लेखापरीक्षा अनुच्छेद और कार्रवाई रिपोर्ट निम्नानुसार हैं /
However local audit paras and action taken report are as below:

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भारत सरकार / Government of India
अखिल भारतीय भौतिक चिकित्सा एवं पुनर्वास संस्थान
**ALL INDIA INSTITUTE OF PHYSICAL MEDICINE AND
REHABILITATION**

हाजी अली पार्क, के. केशवराव खाड्ये मार्ग, महालक्ष्मी, मुम्बई - 400 034.
Haji Ali Park, K. Khadye Marg, Marg, Mahalaxmi, Mumbai - 400 34.

Ref. No. AIIPMR/Acct/Local Audit/ **381**

Date - **01/03/2023**

To,
The Director General of Audit (Central),
C-25, Audit Building, Behind the Income-tax Bld.,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400051

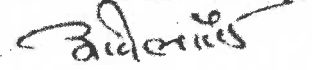
Sub: Audit Interim Reply/Closure Intimation 01.01.2019 to 31.03.2022 reply.

Sir/ Madam,

With reference to the report, Ref No.: डी.जी.ए.(के)/सी एंड ए जी./Health/IR-40/22-23/AIIPMR/Mumbai/665 दिनांक: 03-11-2022, received by the institute from your office, the compliance report related to outstanding paras is enclosed herewith.

It is requested to close the paras. Please inform If any para requires further clarification or action.

Yours sincerely,



(Dr. Anil Kumar Gaur)
Director

o/c
sent
2/15
Amen

Part II: Current Audit Paras

B: Incidental Findings

Para I: Usage of technically unsound equipment in AIIPMR.

Reply:

The institute continues to use technically unsound machinery and equipment as they could not be repaired and need replacement. In public interest the use is continued to provide at least some services using the equipment even partly. The equipment could not be replaced as the replacements could not be purchased because of various reasons which are as given below:

- Budget availability – Non availability of adequate budget and delay in getting the required budget under Revised estimate (RE)
- Make in India clause- Machinery and equipment purchase restrictions regarding Global tender enquiry (GTE) under Rule (iv) of General Financial Rules (GFR) 2017 upto Rs 200 Crore.
- Covid -19 pandemic effects
- Procedural delays.

The reasons for the individual machinery & equipment are as given below:

I) With respect to equipment in Physiotherapy department

Question no. 1: Why new equipment were not brought in lieu of the condemned ones?

The following equipment have been condemned from the department of Physiotherapy and required to be replaced by purchasing new ones to ensure the standard of quality of therapy given to the patients. The reasons for the delay in purchase are as given below:

S. No.	Name of equipment	Present Status	Remarks
1	Isokinetic testing and training system	Condemned	<p>Purchase process was initiated in the financial year 2019-20. The purchase could not be made in the financial year as the amount required for the purchase was asked under revised budget estimate. In want of the funds the purchase contract date was extended three times but when the institute got the funds it was too late for the supplier to supply in the financial year.</p> <p>In the financial year 2021-22 – The purchase was tried again but because of the Global tender enquiry clause and COVID-19 pandemic restrictions no response was received to the tender enquiry so the purchase could not be made.</p> <p>In the financial year 2022-23 - Because of delay in getting the relaxation under</p>

The following are advanced therapeutic equipment which the institute plans to purchase in order to provide better services in the areas of Gait training, Pain management & Vestibular Rehabilitation:-

S. No.	Name of equipment	Present Status	Remarks
1	Gait training Device	Advanced therapeutic equipment	The equipment would be purchased in the financial year 2023-24, provided the exemption is available under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.
2	Super Inductive therapy	Advanced therapeutic equipment	
3	Robotic gait training device	Advanced therapeutic equipment	
4	Vestibular Testing & training device	Advanced therapeutic equipment	Under purchase process through GeM

Question no. 3: Why in the face of these equipment not being available in local market, were not procured internationally?

Directorate General of Health Services was requested to get the exemption from the machinery and equipment purchase restrictions under Global tender enquiry (GTE) under Rule (iv) of General Financial Rules (GFR) 2017 upto Rs 200 Cr., since most of the machines are unique in itself and are research products and most of them are not being manufactured in India. But the permission got delayed. Now the exemption has been received but is upto March 2023. During the remaining short period because of non-availability of adequate funds and the inadequate time to complete the purchases, the equipment would be purchased in the financial year 2023-24, provided the exemption is available for the Global tender enquiry and adequate funds are received under Capital (ME) Head.

II) With respect to equipment of occupational therapy department

Item at serial No. 12, Robotic and Computer assisted Arm therapy device is advanced therapeutic equipment essential for patient care and it was proposed as a new purchase in the year 21-22. The proposal was examined by the screening committee but refused, owing to lack of budget for that year. The equipment would be purchased in the financial year 2023-24, provided the exemption is available for the Global tender enquiry and adequate funds are received under Capital (ME) Head.

Item no. 13, Work Simulator is replacement procurement. The old work simulator had been condemned in 2020. No repair or upgradation is possible as the old model is now obsolete. The item was put up for procurement in 21-22 to the screening committee, they had refused on the grounds that there was no budget available. The equipment would be purchased in the financial year 2023-24, provided the exemption is available for the Global tender enquiry and adequate funds are received under Capital (ME) Head.

Para 2: - Under-utilization of Medical Equipment Budget

Reply: The reasons for the under-utilisation of the medical equipment budget are:

- Because of delay in getting funds under Revised Budget Estimate, the equipment could not be purchased so the budget remained under-utilised.
- The Directorate General of Health Services was requested to get the exemption from the machinery and equipment purchase restrictions under Global tender enquiry (GTE) under Rule (iv) of General Financial Rules (GFR) 2017 upto Rs 200 Cr., since most of the machines are unique in itself and are research products and most of them are not being manufactured in India. But the permission got delayed. And the budget utilisation re-adjustment could not be done timely.
- In addition to the reasons already given by the department in its earlier reply to para 2, it is stated that in 2020-21 due to the COVID-19 pandemic there were many hurdles in processing the procurement of machinery and equipment and availability of the same throughout the year 2020-21.
- The perennial shortage of staff was made worse by the COVID -19 pandemic, infection prevention and treatment of staff with isolation and quarantine periods.

In addition to timely and efficiently processing the purchases at institute level, the audit para will be brought to the notice of higher administrative authorities so that delays in processing proposals related to purchases are minimised.

In view of the explanation given above, it is requested to drop the para.

Para 3: - Redevelopment and reconstruction of workshop building with an Academic Block.

Reply:

The cost escalation is because of the following reasons:

1. Delay in getting permissions from regulatory authorities.
2. Change in the scope of the work from Ground plus 4 storied structures to 2 basements +ground plus 10 storied structure due to the decision to utilize maximum FSI and build a structure to meet the all needs of the institute. Details of 1 and 2 have already been provided in the earlier answer.
3. Change in specifications for the work.
4. Delay in administrative procedures.

The details of major administrative events are given below

Date	event
14.02.2013.	Revised Estimate of Rs 63.79 crores received from CPWD has been forwarded to the DGHS MII-II Section vide letter No.Estt/PIC/2156
28.03.2013	In response to above mentioned letter DGHS instructed that the proposal needs to be approved by EFC vide Directorate's letter no.Z.16025/3/2010-MII-II (Pt.)
22.05.2013	Draft of EFC Memo along with detailed justification was forwarded to the DGHS vide letter No.Estt./EFC/Memo/200

01.08.2017	Revised Preliminary Estimate of Rs. 46.03 crore has been submitted by CPWD on 26.08.2016. The same was forwarded to the DGHS.
11.02.2019	Project Monitoring Committee was reconstituted. Institute was trying for holding meeting of PMC since March, 2019, but due to different administrative reasons, meeting was postponed. The postponement further delayed the demolition & reconstruction of the already vacated building.
24.09.2020	RCE for 2 basements + ground plus 10 stories was forwarded to the DGHS MH-II section on 24.09.2020.
27.02.2020	PMC meeting was held on 27.02.2020 under the chairmanship of Dr. K. T. Bhowmik, Principal Consultant DGHS, New Delhi. It was decided in the meeting to have the next meeting after 1 month i.e., on 27.03.2020. But keeping in view of the restrictions imposed to prevent COVID-19 virus spread & lockdown situation the meeting could not be held.
20.03.2020	with the help of CPWD, DPR was prepared & CPWD also submitted revised estimate amounting of Rs. 123.91 crores.
04.09.2020	PMC meeting was held through video conference under the chairmanship of Dr. K. T. Bhowmik, Principal Consultant DGHS. In the meeting it was agreed by all the members that the proposal might be submitted for approval of RCE.
01.01.2021	Revised Cost Committee was constituted vide Ministry's OM No.Y.16015/02/2019-MH-II, NCD-I, dated 01.01.2021 for consideration of RCE of Rs.123.91 crores for redevelopment & reconstruction of Workshop Building with an Academic Block.
28.01.2021	1 st Revised Cost Committee meeting was held under the chairmanship of Dr. Dharmendra Singh Gangwar (AS & FA). It was decided in the meeting that the current proposal for construction of 2B + Gr. + 10 UF may be considered as new project instead of linking it with the project approved by SFC in 2010. Administrative Approval of the concerned Ministry for the new proposal with fresh estimated cost may be obtained accordingly.
24.03.2021	Hence the new proposal for construction of 2B+Gr.+10UF along with DPR was prepared and was forwarded to the MoHFW, NCD-I vide letter No. Estt. /Re-dev. & Re-Const./331.
7.10.2022	In the meeting of JS, MoHFW with CPWD and AIIPMR at AIIPMR, Mumbai, it was discussed that purchase of all the additional FSI required should be done at one time altogether to avoid further escalations and procedural delays. CPWD said that estimate of Rs.123.91 crores sent earlier did not include cost of statutory payments amounting to Rs 54 crores which would be required for the process.
29.10.2022	CPWD submitted revised estimate including Statutory charges for Rs.171.31 crore vide letter dated 19.10.2022. Including the above, a revised project proposal was prepared by the institute and that was forwarded to the MoHFW, NCD-I Section, New Delhi for AA and ES, which is awaited.

It may be noted that the institute has made all efforts to expedite the project but due to factors beyond its control, the project work has not started.

This audit para is being brought to the notice of the administrative authorities for expediting the Administrative approval (AA) and Expenditure sanction (ES).

In view of the explanation given above, it is requested to drop the para.

Para 4: Nil enhancements in the permanent advance of All India Institute of Physical Medicine and Rehabilitation

Reply:

In the Reply given to the audit team at the time of audit it was stated that correspondence with Directorate General of Health Services (DGHS), regarding the matter, was done vide letter no. Acct/140 Dt: 17-11-2020 but the enhancement in the permanent advance amount was denied with the comments-

"Inadequate justification to recommend for enhancement of imprest money in view of the pace of expenditure incurred during the last three years, the request of institute may be regretted."

Since, the audit team has retained the para till the permanent advance is suitably enhanced to meet the day to day needs of the institute. The institute has again corresponded with the Directorate vide letter no. Acct/Imp Money/357 Dt: 30.01.2023. (copy enclosed- Annexure 1) and is expecting a favourable response.

In view of the explanation given above, it is requested to drop the para.

Para 5: Discrepancies in the procurement of medicines by AIIPMR

Reply:

Procurements made by AIIPMR:

a) GMSD Procurement

Discrepancies noted: -

i) No Laboratory reports furnished by the GMSD resulting in the usage of 'untested drugs' by the AIIPMR.

Reply: GMSD is the nodal government agency for testing, quality control and supply of good standard medicines to different health departments of government. It is presumed that they are providing good standard to AIIPMR as well. This institute does not receive any lab tests reports from GMSD.

A letter has been sent to GMSD informing about the audit observations and their comments/explanation is awaited.(Annexure 2)

ii) A number of medicines were declared as 'Para-standard quality' (sample copy enclosed) The declaration of 'Para-standard quality' by GMSD would usually come after a considerable time period had already elapsed / the said drug had already been administered to the patient resulting thus in harming patient's life to a very great extent and thus rendering medicines procured from GMSD to be of an unreliable nature.

Reply: GMSD being the nodal government agency for testing, quality control and supply of good standard medicines to different health departments of government, it is presumed that they are providing good standard of medicines.

As soon as medicines were declared as para standard by GMSD, the prescriptions of the same were stopped and balance medicines, if available, were returned to GMSD. However, till date at this institute, no untoward reaction of any para standard medicine has been reported by any patient.

A letter has been sent to GMSD apprising of the audit observations. Their comments are awaited.

b) GeM (Government E Marketplace)

- i) Though drugs/medicines were duly available on GeM, however Injectables required for the rehabilitation of Ward/operated patients were not available on GeM compelling AIIPMR therefore to procure the same from the open market resulting in delay in the rehabilitation of patients.

Reply: When Injectables are not available on GeM, quotations are called from the various interested parties from the open market through call of quotations. Not many suppliers send their quotations for all the items listed, as they find the quantity too less. As a result, many a times even three suppliers are not available for choosing L1. Sometimes, even if three suppliers are available and L1 party is given the order to supply medicine, since the quantity is small, some suppliers refuse to supply the medicines without prior notification.

The reason given sometimes is that leave aside the profit making, even their transport expenses are not met.

Because of the less/no participation in the quotation process, the Institute is compelled to repeat the entire purchase process through GeM and again through quotations. This leads to significant delays.

Since the quantities of medicines are less and suppliers are not willing to supply the quantity, direct purchases if permitted may be the solution in some of these cases.

c) Through quotations

Drugs/medicines which AHPMR could not procure through the above two modes of GMSD and GeM, would be needed to be procured through open tendering. However, for want of participative suppliers wherein the lowest tenderer could be decided upon, would once again result in an inordinate delay in administering rehabilitative treatment to the patients.

Reply: Lack of participative suppliers is due to the reasons as stated in para 5(b) above due to which the lowest tenderer can not be decided.

Sometimes, even if three suppliers are available and L1 party is given the order to supply medicine, some suppliers refuse to supply the less quantity of medicines as the transport cost incurred by them is high.

Because of the less/no participation in the quotation process, the Institute is compelled to repeat the entire purchase process through GeM first and when medicines are not available on GeM, quotations are called. This leads to delay.

However, for any urgent need, the patients are asked to get medicines prescribed from the near by chemist and hence it is ensured that rehabilitation of patients is not affected.

In view of the explanations given above, it is requested to drop the para.

Para 6: - Non-regularization of excess expenditure against grant

Reply:

(i) In view of the condition of the workplaces the repair works were urgently required. The water proofing work was needed as the patient care departments in the building were not able to provide satisfactory services to the patients. The leakage/ seepage problems were leading to wet work areas in the departments where it was very difficult to treat the patients. Many of the equipment could not be used as there were chances of electrical short circuiting and as a result damage to the costly treatment equipment. Because of urgency of the work combined with misinterpretation of "Major works" the institute got the works done using funds under Major

works. All the process for placement of funds to CPWD was followed. For regularisation of funds from "Major Work" head, letter has been written to PAO, Mumbai. (Annexure 3)

(ii) **Regarding excess expenditure for the work done by CPWD.**

All the process for placement of funds to CPWD was followed. There was no payment made by the institute to CPWD in excess of the approved placement of funds, which was equal to the estimate for the work, which is evident from the table of demands and sanctions given below:

S. No.	Particulars	Amount
1.	<p>Water proofing treatment on Annexe Building Terrace, Plaster and painting of newly plastered area of annexe building.</p> <p>CPWD Civil vide letter No. 24/17/ निशा /मुकेम -1 /2017-18 /30 dated .06/1/2018 submitted estimate (Copy enclosed-Annexure 4).</p> <p>- PAO, Min. of H&FW to placed funds at the disposal of CCA, Min. of Urban Development and poverty Alleviation, vide letter no. Pr.AO/CDN/UD/2018-19/5594-99 dated.07.12.2018 for the year 2018-19. (Copy enclosed-Annexure 5) which was sanctioned.</p> <p>- CPWD vide their letter no 56(3) AB/MCD-I/18-19/668- ही dated 10.4.2019.CPWD informed that work could not be completed in the year 2018-19 and Total amount Utilised.</p> <p>- And asked for revalidation for the year 2019-20. (Copy enclosed-Annexure 6) which was sanctioned.</p> <p>- CPWD again asked for revalidation of the same amount in year 2020-21. However, the Institute could not sanction the amounts as there were no funds under the appropriate head.</p> <p>CPWD has submitted the completion certificate stating that the work has been completed physically on 1.7.2019 (Copy Enclosed-Annexure 7). However, they have clarified that revalidation was asked for in 2020-2021 as financial settlement of dues takes place after the physical completion of the work.</p>	<p>₹.2067854/-</p> <p>₹.2067854/-</p> <p>₹.1500000/-</p> <p>₹.5,67,854/-</p>

Table 2.

Sr No.	Particulars	Amount
2.	<p>Up gradation of patient ward at 3rd floor of Admin. building including plaster, painting and miscellaneous work .</p> <p>CPWD Civil letter No. 24 /17/ निशा /मुकेम -1 /2017-18 /29 dated .06/1/2018 (Copy enclosed-Annexure 8).</p> <p>- PAO, Min. of H&FW to placed funds at the disposal of CCA Min. of Urban Development and poverty Alleviation, vide letter no. Pr.AO/CDN/UD/2018-19/5587-92 dated.07.12.2018</p>	₹.2090281/-

for the year 2018-19. (Copy enclosed-Annexure 9) which was sanctioned.	₹.2090281/-
- CPWD vide their letter no 56(3)AB/MCD-I/18-19/668- ही dated 10.4.2019.CPWD informed that work could not be completed in the year 2018-19 and the total amount Utilised is	₹.1500000/-
- And asked for revalidation for the year 2019-20. (Copy enclosed-Annexure 10) which was sanctioned.	₹.5,90,281/-
- CPWD again asked for revalidation of the same amount in year 2020-21. However, the Institute could not sanction the amounts as there were no funds under the appropriate head	
CPWD has submitted the completion certificate stating that the work has been completed physically on 1.7.2019 (Copy Enclosed- Annexure 11). However, they have clarified that revalidation was asked for in 2020-2021 as financial settlement of dues takes place after the physical completion of the work.	

From the Tables above it can be seen that there was no excess payment as the Amount utilised + Amount for revalidation = The estimates for the works submitted by CPWD. CPWD has submitted Completion Certificates for both the works.

In view of the above clarifications, it is requested to drop the Para.

Para 7: Shortage of staff in the Institute

Reply:

Though the Institute has made many efforts to fill up the vacancies. It is largely dependent on external factors for filling up the posts as given below:

- For filling group B and Group C posts, Director of AIIPMR is the competent authority. In year 2018, Directorate advised the institute to fill the posts through a Govt. test conducting agency. Since then assigning the work to an agency was awaited. Although permission to fill up the posts of Gr. B and Gr. C through an identified Government recruiting agency has been received vide letter dt: 15.11.2022 some minor formalities are still remaining which is holding back the process of recruitment.
- There are vacancies for which UPSC is the recruiting agency.
- Some vacancies are to be filled through Staff Selection Commission.
- Some posts are vacant because recruitment rules have not been framed or it has been instructed to amend the RRs.
- A few posts are to be filled by deputation, past efforts have been infructuous but efforts are continuously being made.

Because of the reasons given above and the delay caused some posts have either become deemed abolished or have got abolished. Efforts are being made for revival of the posts.

With respect to clerical staff the recruitment is done by SSC. It has been seen that the clerks who are recruited through SSC are usually from outside Maharashtra hence they either take a transfer or get other employment.

This audit para is being brought to the notice of the administrative authorities for expediting the permissions for recruitment at institute level or recruitment by competent authorities.

In view of the explanations given above, it is requested to drop the para.

Part III: Outstanding paras from previous audit

Para 2 (2018): Delay in purchase of medicines

Reply:

The reply given earlier at the time of current audit has been accepted.

Injections mentioned in Sr. No. 1,2,3,4,5,6,7,9 & 10 are adequately available in stock at present as per need.

Injections mentioned in Sr. No. 8 & 11 are not being used frequently. Hence whenever needed they are prescribed to the patient by the Anaesthetists.

For the period of Year 2016-18 Injections were maintained in stock adequately by the user department (Ward & Operation Theatre).

The observations in the last part of the paragraph of the current audit in this outstanding para 2(2018), is not related to the context of the subject.

In view of the explanations given above, it is requested to drop the para.

Para 1(2017-2018): Inability of AIIPMR to conduct research owing to severe staff crunch

Reply:

There is no separate staff for research. The staff for clinical and academic work is also doing research work.

Reasons for inadequate staffing of AIIPMR in spite of there already being sanctioned posts are as given below:

Though the Institute has made many efforts to fill up the vacancies It is largely dependent on external factors for filling up the posts for example.

- a. There are posts in which UPSC/SSC is the recruiting agency.
- b. Posts where recruitment rules have not been framed or it has been instructed to amend the RRs.
- c. Posts which are deemed abolished/abolished on account of not being filled up.
- d. Some posts are to be filled on deputation, past efforts have been infructuous but efforts are continuously being made.

Institute has done the required procedure and correspondence for facilitating the recruitment in all such cases.

With respect to clerical staff the recruitment is done by SSC. It has been seen that the clerks who are recruited through SSC are usually from outside Maharashtra hence they either take a transfer or get other employment.

This leads to a lacunae in administrative staff to process the recruitment. This leads to a vicious cycle of lack of clerks leading to slowing the process of recruitment.

This audit para is being brought to the notice of the administrative authorities for expediting the permissions for recruitment at institute level or recruitment by competent authorities so that the research activities will receive a boost.

In view of the explanations given above, it is requested to drop the para.

This is for kind information and further actions taken in this regard will be intimated.

Yours sincerely,



(Dr. Anil Kumar Gaur)
Director