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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

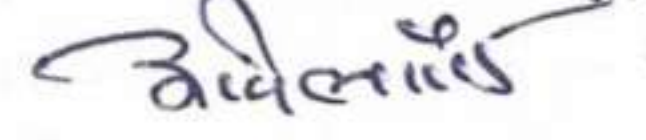
Sub: Audit Interim Reply/Closure Intimation 01.01.2019 to 31.03.2022 reply.

Sir/ Madam,

With reference to the report, Ref No.: डी.जी.ए.(के)/सी एंड ए बी./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
Sahil
2/3
10/3/23

प्रमाण
01/03/2023.

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>

			Global tender enquiry and requirement of timely utilisation of the limited budget, other items have been processed for purchase and there is inadequate fund available for the purchase. So, the equipment would be purchased in the financial year 2023-24, provided the exemption is there under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.
2	Balance testing and training system	Condemned	The purchase is in waiting as priority is being given to Isokinetic system and these are to be purchased after the Isokinetic system is purchased as mentioned above. So, the equipment would be purchased in the financial year 2023-24, provided the exemption is there under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.
3	Foot pressure scanning system	Condemned	
4	Gait & Motion Analysis equipment	Recommended for condemnation after the permission for condemnation has been received from Directorate General of Health Services	Delay in getting permission to condemn. Budget for the purchase is not available after the permission for condemnation has been received. The equipment would be purchased in the financial year 2023-24, provided the exemption is there under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.

Question no. 2: Why were there no technical upgradation wherever needed?

The following equipment are very old and their outcomes are unreliable and require urgent replacements / upgradation

S. No.	Name of equipment	Present Status	Remarks
1	Hand examination kit	Very old & unreliable performance	The examination is being done by the occupational therapy department using the equipment available there. The replacement equipment would be purchased in the financial year 2023-24, provided the exemption is there under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.
2	Semmes Weinstein monofilament	Very old & unreliable performance	The replacement equipment would be purchased in the financial year 2023-24, provided the exemption is there under the Global tender enquiry clause and adequate funds are received under Capital (ME) Head.

The following equipment require upgradation to expand the area therapeutic domain using virtual reality due to the limitations of the existing system.

S. No.	Name of equipment	Present Status	Remarks
1	Virtual reality training system	Working satisfactorily	Upgradation pending due to the budget availability and priority of purchase of equipments which are condemned.

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 MH.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-MH-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-

016.
“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 AIIPMR 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 administrating 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 /मुंकेम -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 /मुंकेम -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/-

	<p>for the year 2018-19. (Copy enclosed-Annexure 9) 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 the total amount Utilised is</p> <p>- And asked for revalidation for the year 2019-20. (Copy enclosed-Annexure 10) 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 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.</p>	<p>₹.2090281/-</p> <p>₹.1500000/-</p> <p>₹.5,90,281/-</p>
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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 than 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



भारतीय लेखा एवं लेखा परीक्षा विभाग
महानिदेशक लेखा परीक्षा (केन्द्रीय) का कार्यालय
सी-25, ऑडिट भवन, आयकर भवन के पीछे,
बांद्रा - कुर्ला संकुल, बांद्रा (पूर्व), मुंबई-400051
टेली/Tel: (EPAX) (022) -2657 1741-2-5-36-2906 फैक्स/FAX 26572451
E. Mail- dgacentral Mumbai@cag.gov.in

क्रमांक: डी.जी.ए. (कें)/सी एंड ए बी/Health/IR-40/22-23/AIIPMR/Mumbai/ 665 दिनांक: 03/11/2022

सेवा में,

निदेशक,

ऑल इंडिया इंस्टिट्यूट ऑफ फिज़िकल
मेडिसिन एंड रिहैबीटेशन,
हाजी अली, महालक्ष्मी,
मुंबई-400034.

विषय: Inspection Report IR- 40/22-23 (AIIPMR).

महोदय/महोदया,

मैं आपके कार्यालय के वर्ष - 01.01.2019 से 31.03.2022 के लेखा और अभिलेखों से संबंधित निरीक्षण रिपोर्ट इसके साथ सूचनार्थ और आवश्यक कार्यवाही हेतु संलग्न कर रहा हूँ।

कृपया पावती भेजें।

Surandar

व.ले.प.अ/ ना. एवं स्वा. नि.(मु.)

Sahil
13
17.11.22

1214
18.11.22

Jt
17/11/22

C. Budget, Financial performance for the last three years

The details of the budget allotted and the total expenditure incurred by the O/o The All India Institute of Physical Medicine and Rehabilitation (AIIPMR), Mumbai during the last three years are as follows:

(Rs. in lakhs)

Financial year	Budget		Expenditure		Receipts
	Plan	Non-plan	Plan	Non-	
2019-20	2412.00	350.00	2319.00	40.20	06.13
2020-21	2331.00	96.0	2215.00	39.24	02.66
2021-22	2417.00	15.00	2307.00	02.96	05.03

D. Audit Mandate

A Test check of the account and records maintained by the All India Institute of Physical Medicine and Rehabilitation (AIIPMR), Mumbai was conducted locally under section 13 of CAG's DPC Act 1971 from 22-09-2022 to 04-10-2022 for the period from 1st January 2019 to 31th March 2022.

E. Audit Sample

The vouchers of months of March 2020 March 2021 and March 2022 are checked. The method adopted was random stratified sample for checking the case file for issuing license.

Part II: Current Audit Paras

A: Significant Audit Findings

-Nil-

B: Incidental Findings

Para 1:- Usage of "Technically unsound" equipments in AIIPMR.

Audit scrutiny of the Dead Stock Register of the All India Institute of Physical Medicine & Rehabilitation (AIIPMR) conducted for the years 2019-20, 2020-21 & 2021-22 revealed that, in respect of 13 equipments (dully tabulated in the Annexure I enclosed), these equipment were either totally condemned/recommended for condemnation /pending technical upgradation/essential for providing advanced therapeutic care to the disabled patients/indicating erroneous or unreliable performances

It was further noticed that though these equipments had already been recommended for condemnation since, 2019 yet these equipments continued to be in the usage of AIIPMR on account of technical upgradation needed but not being accordingly upgraded/equipped not being available in the local market etc., thereby

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compelling the AIIPMR to continue the usage of these technically unsound equipments resulting hence in providing incorrect/insufficient/no treatment at all to these differently abled patients, thereby jeopardising the patients health to a very great extent and hence defeating the very objective of AIIPMR viz. that of providing comprehensive medical and rehab treatment to these differently abled patients all under one roof.

Reasons hence for:-

- a) Why new equipments were not brought in lieu of the condemned ones?
- b) Why were there no technical upgradation wherever needed?
- c) Why in the face of these equipments not being available in the local market, were not procured internationally?

was called for.

In reply the Institute stated that reply would in due course.

Para is retained.

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Para 2:- Under- utilization of "Medical Equipment Budget"

All India Institute of Physical Medicine and Rehabilitation is a premier Institute in the country under the Ministry of Health and Family Welfare, Government of India providing comprehensive Medical Rehabilitation Services under one roof, imparting training to various Medical and Allied Health professionals, and conducting research. The Institute is one of the well - equipped Rehabilitation Centers comprising of the Main Block which houses the O.P.D. Complex, 'State of Art' Operation Theaters and a Postoperative Recovery Room, High Tech Prosthetics & Orthotics Fabrication Department, Student's Hostel and Guest Rooms.

The other two blocks house the Rehabilitation Medicine Department including the Investigations departments of Pathology and Radiology, a 55 bedded in-patient facility, Rehabilitation Therapy Departments, including advanced Occupational Therapy Services such as Wheelchairs and Physical Transfers, Driving Assessment and Work Hardening facility, advanced Physiotherapy Services including Balance assessment and training unit, and Gait and Motion Analysis Lab, Speech Therapy, Medical Social Work, Vocational Guidance, Vocational Training Department and the Prosthetics & Orthotics Workshop along with Academic Section and Library with access to Internet facility. The Institute is committed to providing services, imparting training and conducting research in the field of Rehabilitation.

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Audit scrutiny of Plan expenditure for Machinery & Equipment for the year 2019-20 to 2021-22 revealed under- utilization of the revised budget estimate as detailed below :-

Sr. No. 90052 of the Expenditure Statement

(In Rs.)

Year	Revised budget estimate	Expr. upto the month of March	Balance
2019-20	95,50,000	26,74,522	68,75,478
2020-21	96,00,000	39,24,860	56,75,140
2021-22	6,50,000	2,95,680	3,54,320
Total			1,29,04,938

From the above, it was evident that there was underutilization of 'Medical Equipment' budget to the tune of Rs.1.29 crores (Rs.1,29,04,938) despite the essential requirement of the same for providing comprehensive Medical Rehabilitation Services, imparting training to various Medical & Allied Health professionals, conducting research including advanced Occupational therapy services, providing wheelchairs, advanced physiotherapy services including balance assessment and training, Gait Motion Analysis, Prosthetics & Orthotics Workshop and care of pain & spinal cord injured patients as well as stroke affected patients therapy defeating the very core purpose of AIIPMR viz. that of providing Comprehensive Medical Rehabilitation Services under one roof.

Reasons, hence, for defeating the very core purpose of AIIPMR by its under-utilization of medical equipment budget were called for in audit.

In reply the Institute stated that

- a) Additional Machinery costing Rs. 60 lakhs was proposed to be purchased in the financial year 2019-20. But by the time the procedure to finalise the purchase including getting required permissions could be completed, it was too late to place the purchase order & receive the machinery in the year.
- b) Additional Fund was demanded under the head Machinery & Equipment at RE stage. Institute planned to be purchase Isokinetic testing and training system for which Joint Purchase ^{Committee} and gave the approval in January 2020. But fund allocated in BE under the head



Machinery & equipment purchase could not be initiated. Additional fund of Rs. 50 lakhs was demanded under RE 2020-21 for the same. But head wise Revised Estimate for the year 2020-21, so supply order for the purchase of above Machinery could not be placed.

- c) Sufficient response was not received to the tenderers for purchase of machinery & Equipment uploaded by the Institute. Mainly because of "Make in India Clause".

On this being pointed out department, on the under utilization of medical budget, state the following:-

- a) Additional machinery costing Rs. 60 lakhs proposed to be purchased in financial year 2019-20 could not be purchased during the said year for want of timely permission to finalise the purchase proposals.
- b) Additional funds for the purchase of 'Isokinetic testing' for which, though the purchase committee, gave its appraisal in ^{oval} January 2020, The funds hence approved nearing the end of the financial year i.e. in Feb. There was no surety for the department that payment for purchase could be done in the same Financial Year, so the supply order was not placed resulting thereby is the under utilization of the medical budget.

Though the department's stand on the same is acceptable on account of timely approvals from the appropriate authorities, the whole purchase grants has gone haywire.

Till the said purchase proposals are approved timely by the appropriate authorities, the para will be retained.

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

AIIPMR, the Apex Institute of Ministry of Health & Family for Disability rehabilitation, is located on Plot no. 1-5 at Haji Ali, Mahalaxmi, Mumbai.

The existing old workshop building on plot no. 10A houses Prosthetic and orthotics workshop with store, students training workshop, male students hostel and vocational

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training department. The building was in bad shape with perennial problems of seepage, leakage, inadequate light etc. CPWD suggested to demolish and reconstruct the building in 2005-06.

In 2006, the number of students increased significantly following the implementation of the Central Education Institutions (Reservation in admissions) Act 2006. This created additional demand of infrastructure in terms of classrooms and hostel accommodation.

It was decided in 2008 to go ahead with demolition and redevelopment and reconstruction as the old building was becoming irreparable. A rough estimate for the work including construction of a building with Ground+ four floors was permitted in the same year by CPWD. With FSI of 1.33 available, the gross built up area projected was 4337sq meters. The Mumbai Cost index that time was 141. Standing Finance Committee (SFC) for the same was approved in the 11th Five Year Plan in year 2010 for Rs. 21.55 crore for Ground+ 4 floors however this work has not taken up.

From 2010 to till date various proposal were discussed but not approved for many reasons.

Due to change in Statutory amount payable to local body for scrutiny fee, debris removal deposit, labour welfare cess, development charges including fire department & miscellaneous expenses such as environment clearance, IOD deposit CRZ authority, demarcation of plot etc. and premium payable to MCGM for additional built-up area, CPWD, Mumbai had Permitted modified preliminary estimate of Rs. 12155 lakhs vide letter no. 23 (509)/Haji Ali/2022/मु.अभि. (मुंबई-1) /770 -हि dated 06.05.2022. Therefore, a modified proposal for construction of 2B + G + 10 UF had been sent to MoHFW, NCD-I Section, New Delhi along with the Detailed Project Report (DPR), draft DIB memorandum, executive summary, modified preliminary estimate of Rs.12155 lakhs, feasibility report and background note of the project vide letter No.Estt./Re-dev & Re-con./65 dated 30.05.2022.

1. However as noticed during audit, in spite of adopting the proposal of 'Complete demolition and building with a new structure of Ground +4 floors' in 2008 itself at a cost of Rs. 21.55 crore, yet as seen during the month of audit September 2022, there was no evidence on record to establish any demolition of that sort, resulting in a fresh new proposal of the said building being made but now at an escalated cost of Rs. 121.55 crore.

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This said cost escalation could have easily been avoided had timely and appropriate action taken way back in 2008 itself.

2. Further on account of the old building becoming redundant in 2008 itself, all the equipments pertaining to 'workshop' of Prosthetic/Orthotic Departments could not be shifted on account of severe paucity of space resulting thus is not only affecting prosthetic/orthotic treatment of patients but also perhaps rendering the workshop equipments redundant/obsolete on Account of 'non usage' as well as reduction in the student intake of the said prosthetic/orthotic courses.

All the above have contributed to avoidable expenditure of Govt money to the tune of Rs. 100 crore (121.55 cr-21.55 cr).

Reasons for this avoidable escalated cost of Rs. 100 crore was called for.

In reply the Institute stated that reply would in due course.

Para is retained.

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

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The All India Institute of Physical Medicine and Rehabilitation (AIIPMR), Haji Ali, Mahalaxmi, Mumbai-34 is a premier Institute of its kind in the country providing immediate and adequate rehabilitation to the disabled patients from all over the country. The Institute starting as a small Rehab Centre in 1955 for disabled patients has now grown to become a unique Institute of its kind in the country in the field of Physical Medicine and Rehabilitation with its activities now branching to all spheres of Physical Medicine & Rehabilitation.

Besides being a 55 bedded hospital, this Institute has also an in-house workshop for making artificial limbs & appliances, to fully functional Operation Theatres, Radiology department, Pathology Lab, Vocational Guidance Workshop, Medical Social Work department, department of Bio Medical Engineering, Administration & Academic department etc. along with an Ambulance and 2 Official LMV Vehicles.

Audit scrutiny of the 'Permanent Advance' of the AIIPMR conducted for the year 2019-20 to 2021-22, vide its 'Permanent Advance Register' revealed that the AIIPMR was sanctioned a permanent advance of Rs.10,000/- only vide Order

No.S.11025/11 Directorate General of (MH Section), Nirman Bhavan dated 05/02/2003.

In this connection, attention is invited to the following:-

'Permanent Advance or Imprest' as per GFR 2017 is defined as an imprest for meeting day to day contingent & emergent expenditure and may be granted to a Government Servant by the Head of department in consultation with the Internal Finance Wing, keeping the amount of advance to the minimum required for the **SMOOTH FUNCTIONING** of the Organisation.

It is brought to notice here that given the gigantic proportion of this Organisation with reference to both patients as well as the dire need for day to day maintenance & upkeep of the ambulance as well as the 3 official LMV Vehicles, calling in technical experts for the finalization of specifications of Machinery & Equipments and other day to day expenditure of administrative nature, the meagre amount of Rs.10,000/- sanctioned vide Government of India Order No.S.11025/11 cited above, would hardly suffice in the light of the current inflation rate.

It is not clear as to why w.e.f. 2003, there were no enhancements in the Permanent advance amount to AIIPMR even till the month of audit i.e. September, 2022 in spite of the sky rocketing inflation which therefore called for an immediate enhancement in the permanent advance amount.

From the above it was clear that this meagre amount of Rs.10,000/- would therefore not render the AIIPMR to carry out the **SMOOTH FUNCTIONING** of all its departments cited above, which was the very reason & essence of granting a 'Permanent Advance' by the Government of India vide GFR 2017.

Reasons thus for no enhancements in the 'Permanent Advance' amount of Rs.10,000/- w.e.f 2003 on account of which the rehabilitation of differently abled patients of AIIPMR would be significantly impacted, may kindly be furnished for Audit Scrutiny.

In reply the Institute stated that it is a fact that with a meagre amount of Rs. 10,000/- as permanent advance, it is difficult to meet the day to day unavoidable & urgent expenses of different department of the Institute. The employees manage such expenditures by either paying themselves and claiming reimbursement from

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the account department which is a lengthy process and takes a long period of time. Also, considering this fact, most of the times the employees avoid taking the responsibility of doing such tasks.

To increase the amount of permanent advance from Rs. 10,000/- to Rs. 50,000/-, correspondence was done with Directorate General of Health Sciences vide letter no. Acct/140 Dt. 17.11.2020. The Institute was asked to furnish the expenditure under the imprest money for three previous FYs which was provided. As, at any given time, amount more than Rs. 10,000/- was never available, the Institute could not exceed the limit of Rs. 10,000/-, although the actual expenditure was more than Rs. 10,000/-, there was no evidence (bill etc.) that could be shown for the expenditure of more than Rs. 10,000/- due to the restriction of Rs. 10,000/-

The demand of the Institute to enhance the permanent advance was not granted by the Directorate.

On this being pointed department stated that though the expenses of running the AIIPMR did overshoot the given permanent advance amount of Rs. 10,000, the AIIPMR was however constrained & compelled to keep the expenses upto Rs.10,000 inspite of meeting day to day expenses through individual personal expenses thereby clearly indicating the extreme difficulty faced by the AIIPMR and which could easily have been dealt with had the given permanent advance amount increased substantially in time with the present inflation rate in the country.

We may, thus retain the para till the permanent advance is suitably enhanced to meet the correct day to day needs.

Para 5: Discrepancies in the procurement of medicines by AIIPMR

5/10/20

The AIIPMR is a premier Institute in the country under the Ministry of Health & Family Welfare (MoHFW), Government of India, providing Comprehensive Medical Rehabilitation Services, imparting training to various medical & allied health care professionals as well as conducting research.

The AIIPMR takes utmost care of its disabled patients, Drugs / medicines for the treatment of patients are procured by AIIPMR through various channels i.e. Government Medical Stores Depot (GMSD), Government E-Marketplace (GeM) and through Open Quotations.

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Audit scrutiny of procurement of medicines records by AIIPMR by the above cited modes indicated a number of discrepancies as detailed in **Annexure-II** enclosed resulting in the said modes of procurement being unreliable / unsound / ineffective and also thereby impacting the health of the differently abled patients.

In reply the Institute stated that reply would be sent in due course.

Para is retained.

Para 6: Non-regularization of excess expenditure against grant

CPWD Manual 2019 defines 'Minor Work' as "Works which add capital value to the existing assets but do not create new assets".

Audit scrutiny of the 'works undertaken in AIIPMR revealed the following discrepancies:-

I) The work comprised of 'upgradation of Patient Ward at 3rd floor of the Administrative Building as well as 'Water proofing treatment of Annex Building Terrace'

In this connection it is brought to notice that

- a) Though work as per definition or 'Minor Work' cited above was to be as 'Minor Work' yet, the same as per records of AIIPMR was classified as 'Major Work'.
- b) Though expenditure of Rs. 20.90 lakh (Rs. 20,67,584) and Rs. 20.67 lakh (Rs. 20,67,584) was shown to have been incurred yet during 2018-19 in actuality only Rs. 15 lakh/work had been spent resulting in projection of 'excess expenditure' to the tune of Rs. 11.57 lakh (Rs. 11,57,000) (Rs. 20.90 lakh + Rs. 20.67 lakh-Rs. 30 lakh) and which viz. Rs.11.57 was being repeatedly shown as expenditure in year 2019-20 also.
- c) Though the work was said to have been completed, yet in the absence of a 'Completion Certificate' from the CPWD, the works could not be said to have been completed.

From the above it was clear that there was

- i) Misclassification of works
- ii) Expenditure of Rs. 11.57 lakh shown as 'excessive' above would also result in 'erroneous expenditure' on account of non-furnishing of 'Completion Certificate' by CPWD authorities.

Reasons for the above may kindly be furnished for audit scrutiny.

II) Audit scrutiny of budget expenditure of AIIPMR for the year 2019-20 revealed the following:

(Rs. In lakh)

Year	Budget		Expenditure		Excess/saving	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2018-19	2297.00	150.00	2160.03	95.79	136.97	54.21
2019-20	2294.40	28.36	2319.17	40.24	24.77*	11.88*

i.e. for 2019-22 there was an incurring of excessive expenditure both for revenue grant and capital grant which called for regularization and which even till the month of audit September 2022 was not regularized thereby being indicative of 'excessive & erroneous' expenditure, reasons for which called for.

In reply the Institute stated that reply would furnished in due course.

Para is retained.

Para 7: Shortage of staff in the Institute

The main function of AIIPMR to provide comprehensive rehabilitation services for reconstructive surgeries and indoor rehabilitation programs to the various categories of physical impairments, training at under graduate and post graduate level to all categories of rehabilitation professional and pre-vocational training to the patients and conduct research in the field of physical medicine and rehabilitation . There are following three main department of the AIIPMR:-

- A) Medical Rehabilitation.
- B) Rehabilitation Engineering
- C) Social Rehabilitation.

Audit scrutiny of staff position of AIIPMR, Mumbai revealed acute shortages in all categories of staff as detailed below :

(upto 2017-18)

Group	Sanctioned strength	Men in position	shortfall
A	50	28	22
B	55	46	09
C	166	133	33
Total	271	207	64

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(as on 27.09.2022)

Group	Sanctioned strength	Persons-in-position	Vacancy
A	44	30	14
A Jr. Resident	6	5	1
B Gazetted	6	1	5
B Non Gazetted	53	30	23
C	160	106	54
Total	269	172	97

Reason, hence, for this continual shortage of staff **despite** sanctioning posts for the same, and in spite of already reporting a shortfall of 64 officials right from 2017-18 onwards was called for.

On this being pointed out, Institute stated that filling up of the various posts right from Group A to Group C are all under way. We may await the final completion of the filling up these posts, till then para is retained.

Para 8:- Service Verification not done after 18 years or before 05 years in retirement

As per amended Rule 32 of the CCS (Pension) Rules, 1972, provides that on a Government servant completing eighteen years of service, or on his being left with five years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with the Accounts Officer, shall, in accordance with the rules for the time being in force, verify the service rendered by such a Government servant, determine the qualifying service and communicate to him, in **Form 24**, the period of qualifying service so determined.

It is seen from scrutiny of service books and records that service book of Government servant completing eighteen years of service, or on his being left with five years of service are not forwarded to PAO. However, the verification of service books of 94 persons were not done till the date by the PAO.

Annexure III of name of employees completing eighteen years are enclosed.

This is indicative of the fact that service books of 94 persons were not sent to the PAO for verification. Hence the authenticity of service books cannot be ascertained by the audit.

Reason for non-verification of service books was called for.

On this being pointed out, Institute stated that the service books were sent to PAO since 2017 onwards, the same however were returned without verification.

The contention of the department is non tenable as even though the PAO returned the Service Books without verification, the same needed to be resent once again for the total compliance of Rule 32, CCS (Pension) Rules 172.

We may await the compliances of the department to the same, till then para retained.

PART III: Outstanding paras from previous audit

Para 2 (2018): Delay in purchase of Medicine.

During the scrutiny of Medicine stock register, it was found that some medicines are out of stock for certain periods. The details are as follows:

Sr. No.	Name of the Drugs	Date on which Medicine is out of Stock	Date of recoupment of Medicine	Period of delay in purchase of new Stock
1.	Inj. Xylocaine 1%, 2%	30.10.2017	02.05.2018	06 months 02 days
2.	I.V. 25% Dextrose	20.03.2018	19.11.2018	07 months 29 days
3.	Inj. Vecuronium	12.08.2016	13.02.2017	06 months 01 day
4.	Inj. Intralipid 2%	16.07.2012	NIL	06 years 05 months 15 days
5.	Inj. Soda-Bicarbonate	20.03.2018	NIL	09 months 11 days
6.	Inj. Propofol (1%) 10ml, 20ml.	18.12.2017	08.05.2018	04 months 20 days
7.	Inj. Sensorcaine Heavy/Bupivacaine Heavy	19.03.2018	31.10.2018	07 months 12 days
8.	Inj. Gelofusine	14.05.2018	Nil	07 months 17 days
9.	I. V. Haemacel	19.01.2017	Nil	01 year 11 months 22 days
10.	Inj. Clonidine	19.03.2018	Nil	09 Months 22 days
11.	Inj. Ketamine	14.05.2018	Nil	07 months 17 days

*The above cases are illustrative and not exhaustive. Similar cases were asked to be identified and intimated to audit.

On this being pointed out in audit department stated that, after the retirement of ANS (In charge) in November, 2016, the procedure for indenting Medicine was started after the new in charge took over. During that time there was change in the concerned staff in establishment department too. Both officers being new the table, the finalization of quotation took long time. After the quotation was finalized the procedure of calling L₁ vendor for sample of the medicine, to be checked was done. The same was indented

after approval of medicine by the user department. The indent was placed with L1-Vendor. Total items to be purchased were above 300, for which only one or two vendors applied for 80 and above three quotations were there for few item only.

Repeat quotations were asked for the items for which only one or two quotation had come. Since direct local purchases are to be avoided the same was not procured, however it was ensured that stock in user department does not go to nil. In some cases even the well-off patients were asked to purchase medicine from outside.

Department stated that in future, it will be ensured that proper stock of medicine is maintained.

Final compliance awaited.

During current audit (September 22) the Institute stated that Current status of the medicines

1. **Injections listed in the serial No 1,2,3,5,6,7,9 &10 are available in stock and the stock is being maintained.**
2. **2. Injections listed in the Serial No 4,8 & 11 have been discontinued. So new demand was not generated by the user department (anesthesiology).**

The Institute contention regarding increased number of students can be/cannot be authenticated via the statistical information on student admission viz. year-wise number of admission has not been furnished. hence para may be retained.

Para-1 (2017-18): Inability of the AIIPMR to conduct research owing to severe staff crunch.

The All India Institute of Physical Medicine and Rehabilitation (AIIPMR) is a central Government Institute, under the administrative control of Director General, Health Services, Ministry of Health & Family Welfare, Government of India.

The Institute is acclaimed globally for its commitment to provide comprehensive medical rehabilitation service to persons with locomotor disability from both rural as well as urban areas and also overseas with a very high standing in terms of quality of training rehabilitation personnel as well as conducting research including field studies.

Research Projects to be conducted at AIIPM & R, Mumbai

The field of Rehabilitation has undergone a sea of change with the developments in Technology in the field of Electronics and Material Science. The patients reporting to the All India Institute of Physical Medicine & Rehabilitation come from all over the country from different cultures, socio-economic strata and expectations. Owing to the advances in the Medical Science the longevity of human life has considerably increased giving rise to increase in disorders of geriatric population.

The existing designs of orthoses and prostheses are mainly copied from those developed in the western countries way back and are not able to address fully the unique problems and difficulties faced by our population.

With these problems in mind it is necessary to undertake the following projects to develop the suitable designs of orthoses and prostheses by conducting the following projects at this Institute which may require additional manpower and funding.

- 1) Myoelectric Prostheses for Trans-Radial Amputees
- 2) Off-Loader Brace for Osteo-Arthritis of the Knee Joint
- 3) Squatting Prosthesis for Trans-Tibial Amputees

1) Myoelectric Prostheses for Trans-Radial Amputees

Introduction:

The currently available trans-radial prosthesis being fit in the Institute is of a very basic type and caters to the basic needs and functional requirements of the trans-radial amputees. These prostheses are manufactured using components manufactured by Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur (A Govt. of India Undertaking) and currently there is a dearth of availability of components as ALIMCO is not able to supply them in time. Hence it becomes very difficult to provide these prostheses to the needy patients reporting from all over the country. Prosthetic components available in the market are very costly and are unaffordable by the average Indian amputee.

Keeping all these problems in mind there is an urgent and immediate need to design and develop myoelectric prostheses indigenously at this Institute itself so that patients can be fitted with a functionally better prosthesis using the current developments in materials and electronics technology.

Aims & Objectives:

- 1) To test the available models in the market
- 2) To develop a model of the Terminal Device
- 3) To try and test locally available electrodes
- 4) To develop a model of Trans-Radial Myoelectric Prosthesis

Manpower Requirement:

In order to test and develop the electronic components an Electronic Engineer and to develop the model of the hand a Mechanical Engineer will be employed as Research Assistants.

Project Duration: 3 Years (36 Months)

Budget Estimate:

Sr. No.	Head	Expenses (In Rupees)
1	Remuneration to the Research Assistant	21,60,000/-
2	Consultation Charges, Travelling Expenses, Honorarium, Etc.	10,00,000/-
3	Materials, Components, Etc.	40,00,000/-
	Total	71,60,000/-

Project Title: Transtibial Squatting Prosthesis

Introduction:

India is an agriculture oriented country. About 80% of her population resides in rural area where basic facilities are not available to them. Majority of their day to day activities involve sitting and cross-legged sitting almost all the time e.g. working in the farm, cooking at the floor level etc. Present transtibial prosthetic systems do not permit the squatting activities as each one of them has their own limitations.

Taking into consideration the need, benefits and biomechanics of squatting, it was decided to design a transtibial squatting prosthesis to suit the lifestyle of Indian amputees.

Aims and Objectives:

- 1) To develop a suitable design of transtibial squatting prosthesis.
- 2) To test its efficacy to suit the lifestyle of Indian amputees.

Manpower Requirement:

In order to develop and fabricate the models of the Transtibial Squatting Prosthesis, Prosthetist & Orthotist will be employed as Research Assistant.

Project Duration: 3 Years (36 Months)

Budget Estimate:

Sr. No	Head	Expenses (In Rupees)
1	Remuneration to the Research Assistant	10, 80,000/-
2	Consultation Charges, Travelling Expenses, Honorarium, Etc.	10, 00,000/-
3	Materials, Components, Etc.	20, 00,000/-
	Total	40, 80,000/-

2. OFFLOADER BRACE FOR OSTEOARTHRITIS OF THE KNEE JOINT

Background:

Osteoarthritis of the knee is the most common type of arthritis. According to the Arthritis Foundation, New Delhi, India may become the osteoarthritis capital of the world with over 60 million cases by 2025. Survey say osteoarthritis is the most prevalent form of arthritis in India, affecting over 15 million adults every year. In the last few decades, Indians in the age-group of 30 to 50 years are falling prey to osteoarthritis and it continues to have serious impact on the lives of elderly people. Such diseases lead to complete disability of the knee. If the pain is not relieved by medication or physiotherapy for long, a person may be bedridden in the long run.

Osteoarthritis occurs when there is damage in and around the joints that the body cannot fully repair. Current evidences suggests that both mechanical and biochemical factors plays an important role in its progression. Women are more likely to have osteoarthritis than men. Osteoarthritic Knee is the most common cause of disability in adults, leading to reduced mobility. It decreases the work productivity and increases frequent sick days. Though the current solution for osteoarthritis is surgery or transplant only 10% of the Indians undergo it due to cost factor and fear of late recovery. Rest all people need conservative management.

The primary goals of treating osteoarthritis of the knee are to relieve the pain and return mobility. The treatment plan will typically include a combination of the following:

1. Exercise
2. Pain relievers and anti-inflammatory drugs and
3. Knee braces

Knee braces provide a non-invasive option for reducing pain and getting back to the activities . Unloader knee braces for severe cases helps in redistributing the weight on knee joint. This can relieve pressure from one area, and spread it across the

knee. The cost of these special puprose knee braces ranges from 25,000/- to 50,000/- depending on the components used, which can not be afforded by majority of indian population. Hence it is important to develop indigenous design of knee brace having equivalent biomechanical efficiancy at lower cost.

Aims and Objectives:

The aim was to design a custom made & biomechanically effective orthosis as per individual needs and to unload the affected compartment by using three point pressure principles. It was also aimed to check the biomechanical efficiency of the orthosis in order to relieve pain and realign the anatomical knee axis.

Manpower Requirement:

In order to understand the biomechanics of Osteoarthritis Knee as well as to develop the biomechanically efficient knee brace to relieve pain and to restore mobility Clinical P & O will be employed.

Project Duration: 2 Years (24 months)

Budget Estimate:

Sr. No.	Head	Expenses (In Rupees)
1.	Remuneration to the Clinical P & O	15,00,000/-
2.	Consultation Charges, Travelling Expenses, Honorarium etc.	3,00,000/-
3.	Materials , Components etc.	25,00,000/-
	TOTAL	43,00,000/-

As cited above, inspite of the growing demand for indigenous prosthesis/ orthosis to cater to the huge disabled Indian population and inspite of the AIIPMR's sheer willingness to conduct the said research projects, yet the research projects in AIIPMR could not be initiated for the following reasons:-

- a) Over all severe staff crunch of around 64 staffers in all categories of staff (vide staff strength position of AIIPMR as on the date of audit – copy enclosed) inspite of there already being 'sanctioned posts' for the same.
- b) Inadequate research personnel to conduct the above cited research projects.
- c) Severe understaffing in the categories of nurses, X ray technicians & pathologist technicians in the face of additional requirements in all the said categories.
- d) Total absence of pharmacist inspite of the AIIPMR running a 52 bedded hospital.
- e) Lastly lack of a permanent IT administrator for the AIIPMR to comply with the e-governance mandate of the Government of India.

f) From the foregoing paragraphs it was clearly evident that with the available staff strength AIIPMR was unable to function to its full potential both in respect of all the activities of AIIPMR as well as conducting the above cited research projects.

Reasons for this inadequate staffing of AIIPMR inspite of there already being 'sanctioned posts' for the same, may kindly be furnished to audit.

During the Previous audit (Jan'19) Institute stated that the research is being conducted at this institute, despite severe staff crunch, at various department. The same will be shown in the next audit.

Final compliance awaited.

During the current audit Institute stated that until now, the existing staff which was there, along with patient care and other teaching activities did research also. During the last two months since the vacant posts of lecturers in various departments and two assistant professors in the department of PMR have joined, the prospects of doing and taking up research projects have improved.

Para retained as inadequate research staff is working in research work. The institute has not provided the details of the persons deployed for research and actual deployed.

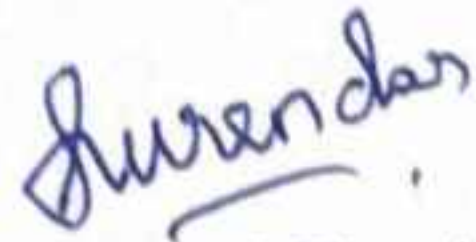
PART- IV: BEST PRACTICE: -NIL

PART - V: ACKNOWLEDGEMENT

Local audit party from the O/o Director General of Audit (C), Mumbai, hereby acknowledges the co-operation in facilitating smooth conduct of audit by providing conducive working atmosphere and making available the records requisitioned in Audit.

DISCLAIMER

The Inspection Report has been prepared on the basis of information and records furnished by the office of the **ALL INDIA INSTITUTE OF PHYSICAL MEDICINE AND REHABILITATION (AIIPMR) , MUMBAI**. The O/o Director General of Audit (Central) disclaims any responsibility for any misinformation / non-information by the audited organization.


Sr.Audit Officer/C&AB