

कार्यालय महालेखाकार (लेखा परीक्षा), दिल्ली

ए.जी.सी.आर.भवन, आई.पी. एस्टेट

नई दिल्ली - 110002

D. No.

Date

L.S.S. Hospital, Delhi

दिनांक: 07.06.19

संख्या:- एस.एस. III/ LBSH/ IR-2018-19/60.

सेवा में,

मैट्रिकल सुपरिटेन्डेंट

लाल बहादुर शास्त्री इस्पताल

सिचड़ी पुर, दिल्ली-110091

महोदय,

मैं आपके कार्यालय लाल बहादुर शास्त्री इस्पताल

के वर्ष 2018-19 तक के लेखाओं के संबंध में निरीक्षण प्रतिवेदन प्रेषित कर रहा हूँ। अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर पत्र प्राप्ति के 4 सप्ताह के भीतर सुलभ कराये।

भवदीय

ए-11

अनुलग्नक:- रिपोर्ट

व. लेखापरीक्षा अधिकारी (एस.एस. III)

संख्या:- एस.एस. -III/

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्र- निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए प्रेषित की जाती है।

1. सचिव, जन स्वास्थ्य सेवाएं, ब्लैकबिनिंग, दिल्ली सचिवालय, दिल्ली-02

उनसे अनुरोध है की वे कृपया से प्राप्त उत्तरों की अपनी टिप्पणी सहित इस कार्यालय के अग्रेषित करें।

उनका ध्यान विशिष्टतया निरीक्षण रिपोर्ट के पैरा नं. शुद्ध पैरा की ओर आकृष्ट किया जाता है। परि-II-ए'

2. मुख्य लेखा नियन्त्रक,

प्रधान लेखा कार्यालय, बी - ब्लॉक, विकास भवन आई.पी. एस्टेट, नई दिल्ली-110002

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19/6/19
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व. लेखापरीक्षा अधिकारी (एस.एस. III)

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) DELHI
DGACR BUILDING, I.P. ESTATE, NEW DELHI-110002

Inspection Report on the accounts of the O/o Lal Bhadur Shashtri Hospital, Govt. of NCT of Delhi, Khichripur, Delhi-91 for the period 01.04.2016 to 31.03.2019.

PART-1

Introduction

(i) General:

The accounts/records of the O/o Lal Bhadur Shashtri Hospital, Khichripur. for the period 01.04.2016 to 31.03.2019, were test checked by a Local Audit Party of the Office of the Principal Accountant General (Audit) Delhi, New Delhi, consisting of Sh. Ishwar Chand, Sr. Audit Officer, Sh. Punit Kumar, AAO, Sh. Satbir Singh, Supervisor, Sh. S. C. Premi, Sr. Auditor from 30.04.2019 to 15.05.2019 (12 working days).

(ii) Function: The Lal Bahadur Shastri Hospital LBSH is situated at khichripur East Delhi. The Hospital provides medical facilities in various specialties like Medicine, Surgery, Pediatrics, Gynae & Obstt, ENT, Orthopedics Dental and Skin faculty. It caters to the medical needs of khichripur, Trilok Furi, Mayur Vihar Phase I, II, III Ghazipur Kondali, Noida etc. Its main objective is to provide medical facilities to poor, Socio-economically weaker section of the society in and around resettlement colonies.

(iii) Budget: The budget allotted/expenditure incurred/receipt received during the last 3 years is detailed below:

Years	Budget allocation		Actual Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2016-17	1615.00	4069.00	1476.24	3683.62
2017-18	Nil	6739.00	Nil	6255.49
2018-19	Nil	7446.00	Nil	7184.11

(iv) Overall financial performance and relative significance of the unit in overall hierarchy of the department in pursuance of organizational goal: As per records provided to the audit party regarding budget allotted and expenditure incurred in the hospital during the audit period it was found the unit is managing its expenditure in the allotted budget and savings are within limit.

(v) **Scope of audit:** To test check the effectiveness of the administration of hospital over providing medical facilities to weaker section of society in and around resettlement colonies too, test check of accounts/records of the hospital through various records viz. service book, stock and store register, advances register, vouchers, cash book, purchase files of medicine etc.

(vi) **Sampling Technique adopted:** the audit adopted no method for selecting its sample size based on the expenditure/receipt incurred under various heads of the auditee unit. The audit observations are not based the sample selected/furnished by the auditee. However, audit used the conventional practice of test checking of vouchers pertaining to selected months i.e. March 2017, March 2018 and 2019.

(vii) **Internal Audit:** - The Internal audit of the O/o LBSH been conducted upto March 2018 by the Internal Audit Party of the Directorate of Audit, Government of NCT of Delhi.

---Part II A---

---NIL---

---Part II B---

Para.1 Idling of ventilators under the period of AMC

Test check of records revealed that 4 Ventilators were purchased from Medi Works on 21.01.2010 at a cost of Rs. 11,12,740 each. The same were received in LBS hospital and installed on 31.03.2010. The same are under Annual Maintenance Contract up to 30 March 2020.

According to the condition no. 16 of the Acceptance of Tender, Comprehensive Warranty: The following Guarantee/Warranty clause shall be applicable and binding on the contractor:

- a. **Comprehensive Warranty/Guarantee (Initial 5 years):**-The seller declares/certify that the goods/stores/articles sold/supplied to the purchaser under this contract shall be new in all respects, are of the best quality, workmanship and shall be strictly in accordance with the specification and particulars contained/mentioned in the contract. The contractor/seller further guarantees that the said goods/stores would continue to confirm to the given description and quality aforesaid for a period of 60 months from the date of installation/Commissioning of the said stores/articles in the premises of the purchaser/user department.
- b. **Free Annual Maintenance Contract (Next 5 years):** The tenderer shall further commit to provide unconditional free AMC (Labour only) for the next 60 months (five years) after the completion of Comprehensive Warranty of 60 months to ensure satisfactory/flawless functioning of the stores to give the desired results. The indenter shall bear only the costs of spares at the prescribed prices, in case required as necessary/essential, to keep the above equipment functional.
- c. The tenderer shall submit a list of most commonly required components/spare parts of the equipment along with their prevailing rates.
- d. **Uptime guaranty:** During the Warranty/Guaranty period, tender shall maintain the equipment with 95 percent uptime. Tender shall give a written commitment for 95 percent uptime of the equipment, calculated on annual basis, with penalty equivalent to double the amount of daily cost (on total loss of revenue per day/running cost per day basis) of the unit for each day's delay in proper functioning of the unit beyond 5 percent down time per annum.

- e. **Penalty Clause:** The tenderer will be bound to get the equipments repaired within 48 hours of the receiving of the complaint from the Indenting Hospital failing which a penalty of @ 1 percent of the cost may be recovered from the Bank Guarantee before releasing the same to the firm after 5 years.

Scrutiny of the records revealed that the following Ventilators which are under warranty are not working during the period given below:-

Sl. No.	Sl. No.	Down time	Days not working	Total days
1	3510095185	January 2017 to June 2017	177	293
		December 2018 to 26 March 2019	116	
2	3510092725	November 2017 to 9 Feb. 2018	101	101
3	3510092145	January 2017 to May 2017	151	215
		December 2017 to 2 Feb 2018	64	
4	3510094904	January 2017 to May 2017	151	357
		December 2017 to March 2018	121	
		January 2019 to 26 March	85	

It was noticed that the ventilator are under warranty up to 30 March 2020 but the same was not working as mentioned in above period. Since, Ventilator is a life saving equipment in the hospital and need to be put to use for patient care immediately. It is therefore, suggested that remedial action may be initiated for repair all the equipment's in time.

Reason for such essential equipment remaining non-functional for long periods and called taking any action against the supplier may be furnished to Audit.

Para. 2 Non-obtaining of status of works for A/A & E/S for Rs. 16,69,41,388 issued to PWD.

Scrutiny of files relating to sanctions granted for various works (Civil and Electrical) has revealed that Administrative Approvals and Expenditure Sanctions (AA & ES) worth Rs. 16,69,41,388 (Rs. 7,77,36,122 for Civil works and Rs. 8,92,05,266 for Electrical works) were given to PWD for different type of works in LBS Hospital for Civil/Electric works during the year 2016-17 to 2018-19. Since the AA/ES issued to PWD involved a huge amount, it is essential that proper follow up/watch on the physical and financial progress of the work for which the AA & ES issued is ensured.

Audit found that there were no records/files maintained to watch the progress of work against which AAs & ESs recommended. There was no internal control on the part of the

Hospital authorities over the works after issue of AAs & ESs. This indicates that Hospital authorities were not aware of status of works sanctioned by it.

In the absence of proper maintenance of records and internal control, the authenticity of expenditure against the sanction of AA & ES could not be verified in audit.

It is suggested that proper records may be maintained in future mentioning therein all the details and proper follow up action with the PWD to watch the progress of work and the expenditure statement may also be obtained. Reasons for the above lapses may be furnished to Audit.

Para.3 Non-adjustment of outstanding amount of A.C. Advance of Rs. 18,10,389.

Rule 118 of Receipts and Payment Rules, stipulates that money drawn on A.C bills for payment of advance to supplier, of stores should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. However, it was observed that A.C. advances amounting to Rs. 18,10,389 were given for various purposes by the LBSH from the 2012-13 to 2018-19 which have not been adjusted till date.

Hence, AC bills for payment of advances of Rs. 18,10,389 may be adjusted under intimation to Audit.

Para.4 Excess payment of Rs. 17,52,792/- to Delhi Jal Board due to non-availing of rebate

As per DJB Notification (December 2009), DJB in exercise of powers conferred under the Section 55 of the Delhi Water Board Act, 1998, took a decision for Government Institutions/ Office (Category-II A) Tariff applicable will be the same as applicable to the commercial / industrial category (Category-II) with a provision of 15 per cent rebate on total bill amount to these units which provide certificate of adopting measures for water harvesting and /or recycling of waste water.

During test check of records of LBSH revealed that the rain water harvesting system is installed in the Hospital but, the hospital did not obtain the rebate of 15% amounting to Rs. 17.52 lakh on water bills as per details given below in terms of Govt. orders stated above.

The details of the bills paid during 2016-19 are given below:

Sl. No.	Bill Period	Water charges paid (Amount in Rs.)	15% of Grand total Amount (Rebate applicable 15%)
1	01.02.16 to 04.10.16	451048	67657

2	04.10.16 to 07.11.16	461812	69272
3	07.11.16 to 01.12.16	328142	49221
4	01.12.16 to 02.01.17	437523	65628
5	02.01.17 to 31.01.17	396475	59471
6	31.01.17 to 15.03.17	840968	126145
7	15.03.17 to 31.03.17	312940	46941
8	31.03.17 to 01.05.17	606264	90940
9	01.05.17 to 01.06.17	606263	90939
10	01.06.17 to 04.07.17	645263	96789
11	04.07.17 to 04.08.17	606263	90939
12	05.08.17 to 12.09.17	633648	95047
13	12.09.17 to 09.10.17	122262	18339
14	09.10.17 to 28.10.17	162574	24386
15	09.10.17 to 12.12.17	159553	23933
17	12.12.17 to 15.02.18	233435	35015
18	15.02.18 to 12.03.18	102653	15398
19	12.03.18 to 19.04.18	231005	34651
20	19.04.18 to 07.05.18	109541	16431
21	07.05.18 to 06.06.18	182476	27371
22	06.06.18 to 07.07.18	188578	28287
23	07.07.18 to 07.08.18	188577	28287
24	07.08.18 to 11.09.18	166881	25032
25	11.09.18 to 12.10.18	100592	15089
26	12.10.18 to 14.11.18	106891	16034
27	14.11.18 to 20.12.18	844511	126677
28	20.12.18 to 14.01.19	582676	87401
29	14.01.19 to 16.02.19	773951	116093
30	16.02.19 to 12.03.19	563027	84454
31	12.03.19 to 04.04.19	539497	80925
	Grand total	11685289	1752792

Audit Scrutiny of records on LBSH installed Rain Water Harvesting is installed in LBSH Hospital. So LBSH is Govt. Institution is entitled for 15% rebate on total amount of water

charges. The Hospital continued to pay the water charges without availing the said rebate. Similar objection was also pointed out during 2013-14 & 2014-16 as non-availing of water rebate of 20.34 lakh & 8.10 lakh respectively. But no remedial action has been taken so far by the LBSH.

It is hence, stressed that LBSH may take up the matter with appropriate higher authority to get the accumulated rebate on water bills under intimation to Audit.

Similar objection was also pointed out during 2013-14 and 2014-16 as non-availing of water rebate of 20.34 lakh and 8.10 lakh respectively, but no remedial action has been taken so far by the LBSH.

Para.5 Unauthorized occupants of Government accommodation

Section 5(1) of the Public Premises (Eviction of Unauthorized Occupant) Act, 1971 issued by Govt. of India, provides that an Estate Officer is competent to take action against unauthorized occupant to evict the Government property.

During test check of records of estate office of the LBSH it has been noticed that Smt. Shakuntla Devi has been compulsory retired from the service on 10/02/2017 vide order no. F.13/(5)/Estt./LBSH/2015/ Part-I/494-497 and she has allotted the quarter No-05 in LBS hospital. She was asked vide letter no F.61/(9)/2011/Estate/IV/LBSH/Part.II/1633-1636 dated 02/05/2018 to vacate the quarter but she challenged the vacation notice on the frivolous ground. Her explanation was carefully examined and it was decided that;

- (1) As per Rules SR 317-B.11, a Government employee can retain govt accommodation for two months period on normal licence fee. She can further retain quarter for another two Months on double license fee. She can also retain govt. quarter on certain grounds up to maximum period for eight months on license fee as specified in this rule.
- (2) The period for un-authorized occupation is declared from 11/02/2017 to 10/06/2018 i.e. 16 months.
- (3) The area of type-II quarter is 57.43 square meter as per records provided by PWD.
- (4) The market rate applicable off type-I to type-IV is 55 times of normal license fee for the said period.

(5) Hence the total amount recoverable is workout as under:

(a) For first 02 months including water charges & L/Fee = Rs. 882/-

@ Rs. 196+245=Rs. 441/- per month (11/02/2017 to 10/04/2017) on normal/fee

(b) For first 02 months including water charges & L/Fee = Rs. 1764/-

(c) Market rate from 11/06/2017 to 10/06/2018:

Period	X	Normal L/Fee	X	Market Rate	
12	X	245	X	55	= Rs.1,61,700/-

Total Amount (a+b+c) = Rs.1,64,346/-

It is hence, stressed that LBSH may take may be the remedial action under intimation to audit.

Para.6 Non-deduction of TDS on Professional Fees amounting to Rs. 9900.

As per Section 194J of Income Tax Act, TDS is to be deducted @10 percent on any amount paid to any resident as:-

- Fee for professional services,
- Fee for technical services,
- Royalty,
- Remuneration/fee/commission to a director,
- For not carrying out any activity in relation to any business, and
- For not sharing any know-how, patent, copyright etc.

During the course of audit of vouchers of LBS Hospital it was observed that the hospital had made payment of court fees to the advocate on account of court cases without deduction of TDS @ of 10 percent on professional fees of Rs. 9,9005 which comes of Rs.9900. Details as given below:-

Professional Fees				
Sl. No	SUBJECT	BILL NO. & DATE	Amount Paid To Advocate	Professional Fees is to be recovered @ 10% (Rs.)
1	Defending the case in the Honrable Central Administrative Tribunal N.D	945/17.12.16	7055	705
2	Survesh Security Services Pvt Ltd.	837/23.11.16	13100	1310
3	Satish Kumar Vs GNCTD tors	C-740/1.11.16	14200	1420
4	M/S Delhi International Arbitration Centre	853/27.9.17	37500	3750

5	Defending Case in Honorable high Court N.D	185/2.6.18	16850	1685
6	Defending case of in Honorable High Court N.D	426/20.8.18	10300	1030
	Total		99,005	9900

From the above table, it is clearly evident that the LBS hospital had not deducted tax on professional fees of Rs. 9900. The LBS hospital authority may recover the said amount and deposit the same into Govt. Account under intimation to Audit.

Para.7 Non-deduction of TDS amounting to Rs. 13079.

As per Section 194C of Income Tax Act payment credit or paid, Statutory Corporation, Company, Co-operative Society, Housing and Town Development Authority, Registered Society, Trust, University or Firm exceeding Rs. 20,000/- for carrying out any work (or when aggregate of such payment in financial year exceeding Rs. 50,000/-) upto 30.06.2010. (Exceeding Rs. 30,000 and Rs. 1,00,000/- w.e.f. 01.07.2014) tax at source was to be deducted by the employer/paying authority.

During the course of audit of paid vouchers, it was observed that the LBS hospital awarded the contract to supply and installation of items to the hospital. It came to notice that the hospital had made payment to the following firms of Rs. 653942 for the period 2017-18 & 2018-19, without deduction the TDS @2 percent which comes to Rs. 13079. Details given below:-

S.No	NAME OF FIRM	BILL NO. & DATE	Amount Paid To Firm	TDS is to be recovered @2% (Rs.)
1	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1031 - 20.11.17	61525	1231
2	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	470 -27.8.18	27428	549
3.	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	461-27.8.18	51989	1038

4	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	546- 25.9.18	71128	1423
5	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	803-24.12.18	43355	867
6	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1383- 16.3.18	17800	356
7	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1248- 3.2.18	8281	166
8	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1255- 3.2.18	22253	445
9	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1190- 16.1.18	42500	850
10	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1083- 26.3.19	43630	873
11	M/S DR ANAND IMAGING & NEUROLOGICAL RESEARCH CENTRE	1203- 18.1.18	264165	5283
TOTAL			653942	13081

The hospital authority may recover the amount of TDS of Rs. 13081 and deposit into Govt. account under intimation to Audit.

Para.8 Irregular payment of Service Tax of Rs.- 11,09,264 to the firms.

In exercise of powers conferred by sub-section (1) of Section 93 of the Finance Act, 1994, the Ministry of Finance (Department of Revenue), Government of India, vide its Notification no. 25/2012 – Service Tax dated 20 June 2012 exempted Health Care Services by a clinical establishment, an authorized medical practitioner or para-medics under Section 66B of the Finance Act, 1994.

During Security of records of LBS hospital, it was noticed that the hospital had made the payment of Service tax to the various firms mentioned below:-

S.No	NAME OF AGENCY	BILL NO. & DATE	Amount Paid To AGENCY including Service Tax	Payment Made of Service Tax to the Firm @ 15% , 14.50 % & 8.40 %
1	M/S ORION SECURITY SOLUTION PVT . LTD	C-716/21.10.16	1044534	136244 (15%)
2	M/S GTI INFOTEL	C-215/19.5.16	863064	87744 (14.50%)
3	M/S CARTDIOTRACE ELECTRONICS	C-331/13.6.16	45800	5800 (14.50 %)
4	M/S PRIME SERVICES	C-670/31.10.16	3900768	270447 (8.40 %)
5	M/S NECTOR INFOSYSTEM	C-481/12.8.16	44369	5425 (14%)
6	M/S RAKESH SHARMA SECURITY	C-607/15.9.16	1525637	203057 (15 %)
7	M/S RAKESH SHARMA SECURITY	C-682/ 6.10.16	1556772	203057 (15 %)
8	M/S ORION SECURITY SOLUTION PVT . LTD	C-566/6.9.16	1564530	190740 (14%)
9	M/S COVIDIAN HEALTHCARE INDIA PVT.LTD	C-649/22.9.16	50370	6750 (15%)
TOTAL			10595844	1109264

Further audit noted that hospital entered with Nine agencies for outsourcing of services like, security, sanitation, housekeeping, kitchen services, Computerization of OPD, Causality, Indoor patient registration services and paid service tax of Rs.11,09,264. This is only a test check other cases where service tax had paid may be checked and service tax if paid may be stopped immediately under intimation to Audit.

Para.9 Irregular Payment of Transport Allowance (TA) of Rs.73260/-

As per M.F. OM. No.21/5/2017-E.II(B) dated 7th July 2017 TA is not admissible to employees who are on leave for full calendar month. Audit scrutiny revealed that the following Officers/Officials were on leave during full calendar month and TA was paid to them, which was irregular. The details of such TA paid are as under:-

Sl. No.	Name & Designation	Period of leave	Complete Calendar Month	TA Paid during Leave period	Amount to be recovered
1.	Jini Joseph, Nursing Officer	5.2.17 to 27.6.17	March 17	3600	3600
2.	Anoopa Tippiness, Nursing Officer	8.2.18 to 5.8.18	(Mar 18 to May 18)	3780X1=3780 3852X2=7704	11484
3.	Dr. Ruby Kumari, M.O	3.1.17 to 30.9.17	(Feb 17 to Aug 17)	7200X5=36000 7488X2=14976	50976
4.	Aarti Yadav, M.O	16.9.16 to 11.9.17	October 16	7200X1	7200
Total					73260

Irregular payment of TA of Rs. 73260/- may be recovered from the above mentioned employees. Similarly, other cases may also be reviewed and remedial action may be taken under intimation to Audit.

Para.10 Short deduction of Licence fee.

As per Public Works Department O.M. No.F.4(1)/Misc/ PWD&H/A.II/ 2004/P.F./ 10039-51 dated 16.07.2018 of Govt. of NCT of Delhi. The licence fee rates has been revised for various types of residential accommodation available in General Pool and also in Departmental pools of Ministries/Departments, w.e.f. 01/07/2017. During test check of Pay Bill Registers it was found that the employees who is residing in Government Accommodation the licence fees are not being deducted by the department as per PWD O.M. The details of recovery of licence fee as per annexure.

Annexure

S.N O.	NAME & DESINATION	L/F DEDUC TED	L/F TO BE DEDUCTE D	PERIOD	DIFFERE NCE	AMT. TO BE RECOVER ED
1	Alice Paul, Sr. NO	500	640	7/17 TO 2/19	140X20	2800
2	Masry Varghese Sr. NO	450	470	7/17 to 12/18	20x18	360
3	Nisha Luke, Nursing Officer	245	310	7/17 TO 6/18	65X12	780
4	Radheka Nursing Officer	135	150	7/17 TO 2/19	15X20	300
5	T.Chinggauman Sr. NO	245 370	310 470	7/17 TO 3/18 4/18 TO 2/19	65X9 100X11	585 1100
6	A.P Negi, Sr. NO	370	470	7/17 TO 2/19	100x20	2000
7	R.R Rajara Nursing Officer	370	470	7/17 TO 9/17	100X3	300
8	Jincy Mathew Nursing Officer	245	310	7/17 TO 2/19	65X20	1300
9	Rini Saji Nursing Officer	245	310	do	65x20	1300
10	Sheela Jay Nursing Officer	370	470	do	100x20	2000
11	Sherly Benny Nursing Officer	245	310	7/17 TO 2/19	65X20	1300
12	VS Antony Raj Nursing Officer	245	310	do	65x20	1300
13	Sangeta Arora Sr. No	625	640	do	15x20	300
14	Jajpal, Driver	135	150	7/17 TO 1/18	15X7	105
15	Indar Singh, Driver	245	310	7/17 TO 2/19	65X20	1300
16	B.S Yedav, LDC	245	310	do	65X20	1300
17	Ashok Mehto, O.T Technician	135 245	150 310	7/17 TO 3/18	15X9 65X11	850

				4/18 TO 2/19		
18	Sohan Sharma, O.T Technician	245	310	7/17 TO 2/19	65x20	1300
19	Ashok Kumar Sr. Radiographar	245	310	do	65x20	1300
20	Sunita Devi, O.T Asstt.	115	150	7/17 TO 6/18	35x12	420
21	Sohan Pal Chowikidar	135	150	7/17 TO 2/19	15x20	300
22	Subhash Chand, Chowikidar	245	310	do	65x20	1300
23	Girish Chand, N.O	135	150	do	15x20	300
24	Gulab, SCC	135	150	do	15x20	300
25	Chander Pal, SK	135	150	do	15x20	300
26	Mani Ram, Driver	245	310	do	65x20	1300
27	Ram Lal, NO	245	310	do	65x20	1300
28	Puran Singh, Peon	245	310	do	65x20	1300
29	Rakesh, NO	135	150	do	15x20	300
30	Dhawan Singh, NO	135	150	do	15x20	300
Total						23375

The above recovery may be made from the concerned officials. The above list is illustrative and not exhaustive. other similar cases may also be reviewed and remedial action may be taken under intimation to Audit.

PART-III

Follow up on findings outstanding from previous audit:

Sl. No.	Period	Para No.	Brief o Para	Remarks
1.	2012-13	1.	Avoidable payment of Rs. 20.23 lakh due to non-availing of rebate on water bills.	Taken afresh
2	2014-16	1	Overpayment of transport allowance & Hospital Patient care allowance	In view of reply, para may be treated as settled.
3	2014-16	2	Unfruitful expenditure of Rs. 3.55 lakh due to non energizing of PNG connection	Reply not furnished by the Deptt., Hence, para stands.
4	2014-16	3	Non functioning of Ventilator	Reply not satisfactory. Hence, para stands.
5	2014-16	4	Non-availing of rebate amounting to Rs. 8.10 lakh on water bills.	Taken afresh
6	2014-16	5	Non Availability of Essential Drugs	In view of reply, para may be treated as settled.

Part IV

Best Practice: Nil

Part V

Acknowledgement:

Hierarchy: the following officers/officials have held the charge of the posts mentioned against each during the period under audit

Sl. No.	Name of Head of Department	Designation	Period
1.	Dr. Amita Saxena	MS	(01/04/2016 to Till Date)
Sl. No.	Name of Head of Office	Designation	Period
1.	Dr. Harish Mansukhani	DMS	(01/04/2016 to Till Date)
Sl. No.	Name of DDO	Designation	Period
1	Sh. R. K. Singh, Dr. Harish Mansukhani, Smt. Indra Giri.	(AO) (DMS) (AAO)	(01.04.16to12.07.16) (13.07.2016 to17.11.2016) (01.11.2016 to Till Date)
Sl. No.	Name of Cashiers	Designation	Period
1.	Sh. Manish Kumar, Sh. Kuldeep,	(LDC) (LDC)	(01.04.2016to11.01.2017) 12.01.2017 to Till Date

General

The general condition of the accounts/records of the O/o Lal Bhadur Shastri Hospital, for the year 2016-17 to 2018-19 was found to be satisfactory subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information/records supplied by O/o Lal Bhadur Shastri Hospital. The Office of the Principal Accountant General (Audit), Delhi, New Delhi does not take any responsibility for any misinformation / or non-information on the part of the O/o Lal Bhadur Shastri Hospital.

Amyh

Sr. Audit Officer (Hq.)

Test Audit Note

Para.1 Undue delay in repair of Automated External Defibrillator

Test check of records revealed that a supply order no. F.65(26)/2014-15/LBSH/Pur/839 issued to M/s L.N. Medicare Services on 30.01.2015 for purchase two Automated External Defibrillator @ Rs. 4,85,000/- each. The equipment was received in LBS hospital on 9.3.2015 and installed in hospital on 25.03.2015. Scrutiny of the records revealed that the same equipment was not working since 1st April 2018 to 10 February 2019 (285 days) except May 2018.

As per supply order the supplier will have to certify and guarantee that their equipment would continue to conforming to the description and quality of the item and function/work satisfactorily for a period of 2 years for equipment costing up to 2 lacs. After 24 months the firm will provide maintenance free of cost for another 24 months and hospital will pay only for spares and accessories. In case of equipment costing more than Rs. 2 lacs, the tenderer will give a guarantee/warranty for trouble free functioning of 36 months including, spares. After 36 months the firm will provide maintenance free of cost for another 24 months and hospital will pay only for spares and accessories. They will maintain the equipment/machine to the satisfaction of the hospital during the period and replace spares parts free of cost as the case may be. The supplier will have to give post repair/replacement warranty for Spares for a minimum period of 6 months for the period beyond 36 months. The supplier should submit performance guarantee for 10 percent of the cost of the equipment for 38 months indemnifying the hospital against all losses incurred by the hospital during the guarantee period.

Scrutiny of the records revealed that the equipment was under warranty up to 24.03.2019. Further during the scrutiny of the records revealed that the same was not working from April 2018 to 10th Feb. 2019 except May 2018 (285 days). Still the equipment is working. Reason for not working/repared the same during April to February 2019 (except May 2018) may be furnished to Audit.

Para 2 Short recovery of Electricity charges in respect of space allotted for ATM to Punjab Nation Bank.

During the test check of file regarding allotment of space for ATM to PNB, it was observed that LBS Hospital issued a letter No.F.65(50)/02/10/Pur/LBSH/2185 dated 12/02/2010 to PNB for installation of off-site ATM at LBS Hospital premises with the following terms and conditions:-

1. Licence will be issued @ Rs.3000/- monthly licence fee which will be payable in advance on monthly basis on every month failing which licence will be treated as cancelled automatically with out notice.
2. Licence will be initially issued for five year and extendable further on mutual consent and will be increased 25% after every five years.
3. Electricity charges will be payable monthly on actual consumption basis.
4. Medical superintendent will reserve the power to cancel the licence in patient public interest any time.

Terms and conditions for installation of ATM was also accepted by the Manager PNB and intimated to the Medical Superintendent (MS) LBSH vide letter dated 01/04/2010, thereafter permission letter dated 05/04/2010 was issued by MS, LBSH to Chief Manager, PNB Mayur Vihar phase-II to formalize the lease deed for ATM as per the accepted terms and conditions

In this regard the observations of Audit are as under:-

1. The lease deed has not been executed between the LBS Hospital and PNB till date. The initial lease period of 5 Year has expired on April 2015.
2. The electricity sub-meter was installed on 11/09/2012. The electricity charges was calculated on the average basis of Rs.14400/- per month as per calculation of Jr. Engineer (E) PWD MD-252 for the period 05/04/2010 to 10/09/2012 amounting to Rs. 422400/- Further the charges for the period 11/09/2012 to 10/01/2012 calculated on actual consumption basis amounting Rs. 86075/-. A total of Rs. 508475/- paid by the PNB vide DD No. 383233 dated 23.10.2013. However the charges of Electricity has been collected on the average basis @ Rs. 7717/- pm for the period from 11/10/2013 to 30/06/2018.

The electricity charges for the period for the period 01.07.2018 to 31.08.2018 would be taken on average basis i.e. Rs. 7717/- per month:-

01.07.2018 to 31.08.2018	=	Rs. 7717 X 02 = Rs. 15,434.00
01.09.2018 to 30.04.2019	=	2130 units @ RS. 10.20 per unit =Rs.21726.00

Total Electricity charges = Rs. 15434 + Rs. 21726 = Rs. 37160/-

The outstanding Electricity Charges Rs. 37160 may be recovered from PNB under intimation to Audit.

Further, from the above details it was also clear that PNB had never deposited the amount of monthly charges according to the approved terms & conditions and department had not imposed any penalty or taken action against the bank. Reason for above lapses may be furnished to Audit.

Para 3 Irregular release of annual allowance of Rs. 9,46,350.

As per Ministry of Health and Family Welfare, Govt. of India, orders F. No. A.45012/03/2017-CHS.V, dated 30.08.2017, the Officers of Teaching, Non-Teaching, Public health sub-cadres and General Duty Medical Officers having PG qualification recognized under Indian Medical Council Act, 1956 will be granted Annual allowance at the rate of Rs.2250/- p.m. The General Duty Medical Officers who do not possess any post graduate qualification or who may possess unrecognized PG qualification will be granted Annual Allowance at the rate of Rs.1350 p.m., subject to the conditions that at the end of financial year, each Specialist/General duty Medical Officer will be required to furnish a certificate to the effect that the amount of annual allowance has been utilized for the purpose it was drawn. In the case of retirement/resignation before the end of the financial year, such a certificate will be furnished at the time of such retirement/resignation. The rates of these allowance will be increased by 25 % every time the Dearness Allowance payable on revised pay scale goes up by 50%.

Orders clearly state that Annual Allowance would be granted on being disclosing the purpose of such allowance and at the end of the financial year a certificate certifying the utilization of the annual allowance for the purpose it was drawn would be submitted by the doctors. It was however noticed that during the period March 2016 to february 2019 LBS Hospital had paid Annual Allowance details given below to the officers working in the Hospital as a part of their pay and allowances without obtaining intended purpose from the doctors for this allowance. It was further noticed that no prescribed certificate was submitted by any of the recipients of this allowance.

2016-17

Sr. No.	Name	Designation	Period (March 2016 to Feb 2017)	Amount Paid
1.	Dr. Harish manjukhani	SAG	@1500x12	18000
2.	Dr. Bal Krishna	SAG	@1500x12	18000
3.	Dr. Tapai Chattarjee	SAG	@1500x12	18000
4.	Dr. Alok Kr. Aggarwal	CMO	@1500x12	18000

5.	Dr. Naveen Kumar	Specialist	@1500x12	18000
6.	Dr. Banarsi		@1500x12	18000
7.	Dr. Parmesh Sharma	CMO	@1500x12	18000
8.	DR. Kavita Gupta	CMO	@1500x12	18000
9.	Dr. Kausai Dr. Tyagi	CMO	@1500x12	18000
10.	Dr. Rachna Jain	Specialist	@1500x12	18000
11.	Dr. Nitin anand	Consultant	@1500x12	18000
12.	Dr. Anupam Singh	Specialist	@1500x12	18000
13.	Dr. Prem Kr. Singh	Specialist	@1500x12	18000
14.	Dr. yogesh Kr. Kushwaha	Specialist	@1500x12	18000
15.	Dr. Brijesh kr. Jain	Specialist	@1500x12	18000
Total				270000

2017-18

Sr. No.	Name	Designation	Period (March 2017 to Feb 2018)	Amount paid
1.	Dr. Anita Saxena	M. S.	@1500x9 + @2250x3	20250
2.	Dr. Krishna Tiwari	M. S.	@1500x9 + @2250x3	20250
3.	Dr. Harish Masukhani	DMS	@1500x9 + @2250x3	20250
4.	Dr. Praween Kr. Delmia	CMO	@1500x9 + @2250x3	20250
5.	Dr. Tapsi Chatterjee	SAG	@1500x9 + @2250x3	20250
6.	Dr. Alok Kr. Aggarwal	Consultant	@1500x9 + @2250x3	20250
7.	Dr. Naveen Kumar	Consultant	@1500x9 + @2250x3	20250
8.	Dr. Banarsi	CMO	@1500x9 + @2250x3	20250
9.	Dr. Parmesh Sharma		@1500x9 + @2250x3	20250
10.	Dr. Kavita Gupta	Specilist	@1500x9 + @2250x3	20250
11.	Dr. Rachna Jain	Specialist	@1500x9 + @2250x3	20250
12.	Dr. R. J. Ram	Consultant	@1500x9 + @2250x3	20250
13.	Dr. Nitin Anand	Specialist	@1500x9 + @2250x3	20250
14.	Dr. Anupma Singh	Specialist	@1500x9 + @2250x3	20250
15.	Dr. Prem kr. Singh	Specialist	@1500x9 + @2250x3	20250
Total				303750

2018-19

Sr. No.	Name	Designation	Period (March 2018 to Feb 2019)	Amount paid
1.	Dr. Kavita Gupta	CMO	@2250x12	27000
2.	Dr. Meghnath Singh	CMO	@1350x12	16200
3.	Dr. Rakesh Singh	CMO	@1350x12	16200
4.	Dr. Anita Saxena	MS	@2250x12	27000
5.	Dr. Bal Krishna		@2250x12	27000
6.	Dr. Harish Nansukani	DMS	@2250x12	27000
7.	Dr. Naveen Kumar	Consultant	@2250x12	27000
8.	Dr. Parmish Sharma	CMO	@2250x12	27000
9.	Dr. Rachna Jain	Specialist	@2250x12	27000
10.	Dr. Tapsi Chatterjee	CMO	@2250x12	27000
11.	Dr. Banarsi	CMO	@2250x12	27000
12.	Dr. K. K. Tyagi	CMO	@2250x12	27000
13.	Dr. Lakhmira Singh	CMO	@1350x12	16200
14.	Dr. R.J. Ram	Consultant	@2250x12	27000
15.	Dr. Premi kr. Singh	Specialist	@2250x12	27000
	Total			372600

The above cases are illustrative not exhaustive, irregular payment of Annual Allowance of Rs. 946350 (270000+303750+372600) may be looked into and certificate may be received from the recipients of this allowance. Similarly other such cases may also be reviewed and necessary action may be taken under intimation to Audit.

Para.4 Undue benefit to contractor of nursing orderly.

As per the condition of contract the agreement is for a normal contract period of one year unless terminated earlier as per the contract conditions. This is extendable for an additional period upto one year subject to satisfactory performance of the contractor. The contract may be further extended by three months in case of non-finalization of next tender or any other unforeseen circumstances, upto a maximum of six months.

During the scrutiny of records it was noticed that the maximum period of contract was 2 years 3 month in case of non-finalization of next tender or in any

unforeseen condition was 2 year 6 months. Non-initiation of the fresh tendering process and lackluster approach by LBSH after the lapse of 3 ½ year led to undue benefit to contractor. Reason for Non-initiating fresh tendering process may be furnished to Audit.

Para.5 Sub standard tablets were distributed to the patients.

Test check of records revealed that 4,10,000 tablet Diclofenac Sodium 50 mg were purchased from M/s Vivek Pharma by LBSH on 11.05.2018. Scrutiny of the records revealed that the sample of the same tablet declared not of standard qualities vide letter no. 1(13)/1/2016/DHS/July 2016/11-1/32553 dated 03.10.2018. Further, scrutiny of the stock register it was noticed that 2,01,800 no. of tablets of Diclofenac Sodium 50 mg were distributed to the patients.

From the above it was noticed that the sub standard medicine were distributed to the patients. It is requested to the hospital authority that necessary steps may be taken that any sub-standard medicine/injection could not be issued to any patients. Reason for issued sub-standard medicine may be furnished to Audit.

Para.6 Inordinate delay in Supply orders of Urgent Medicine/Consumables.

On the test check of records of the purchase branch of LBS hospital it was noticed that hospital had entered an agreement with M/s VIJ Sons for purchase of Medicine/Consumable for emergency needs. As per general terms and condition of the contract the supplier has to collect the supply orders on telephonic information from the hospital and supply the drugs/surgical items to the hospital within the stipulated period i.e. within two working days.

It was further noticed that purchase section placed supply order to the local chemist on the basis of the demand/indent received from the different departments of hospital. As most of the demand/indent are for urgent requirement, purchase section had not shown any urgency even to the requirement of OT, Causality etc. In some cases supply order placed ranged between 10 to 84 day of issue of the demand/indent. The undue delay should have affected the functions of the concerned department and defeated the very purpose of local purchase. Some details are given below:-

Sl. No.	Branch of Indent	Name of the medicine/item	Date of demand	Date of supply order issued	Date of Receipt in hospital	Delay
1.	General Store	Soap for hand wash	21.3.16	25.4.16	26.4.16	36
2.	Laboratory	B Urea	15.3.16	12.4.16	12.4.16	28
3.	Casualty	O2 Mask	31.3.16	13.4.16	16.4.16	16
4.	ICU	O2 Mask	14.3.16	13.4.16	16.4.16	33
5.	ICU anaesthesia	CUP manometer	14.3.16	23.4.16	25.4.16	42
6.	Neonatology/Labour room	Infant feeding tubes	26.3.16	23.4.16	25.4.16	30
7.	Medical examination	Height Scale Meter, Weighing Machine, etc.	2.2.16	26.4.16	26.4.16	84
8.	Forensic	Trainge Suture Needle	21.4.16	30.4.16	3.5.16	12
9.	General Store	Liquid Hand wash etc.	6.4.16	26.5.16	28.5.16	52
10.	Casualty	Trop-T	16.6.16	29.6.16	30.6.16	14
11.	ENT	Xylocaine Nasal Spray 10 percent	15.6.16	14.7.16	14.7.16	29
12.	SNCU	Bacillocid Solution	21.6.16	15.7.16	22.7.16	31
12.	Clin	Skin Biopsy Punches	5.7.16	19.7.16	20.7.16	15
14.	Em. OT	Intubating Stylet	6.7.16	26.7.16	28.7.16	22
15.	Casualty	Ketone Strips	15.6.16	8.8.16	9.8.16	55
16.	SNCU	Inj. Polymyxin B	1.8.16	11.8.16	11.8.16	10
17.	Casualty	Digital BP Apparatus	6.8.16	19.8.16	20.8.16	14

Laxity in supply orders in time hurts the poor patients who cannot afford costly treatment of private hospitals. It is stated that supply order may be placed immediately on receipt of indent. Reason for above lapses may be furnished to Audit.

Para.7 Unfruitful expenditure on purchase of 5 Suction Machine.

Test check of stock register of equipment store revealed that 5 Suction Machine (Manual) which were received on 24.12.2014 from CATS vide indent Sr. No. 44 dated. 23.12.2014 were still lying idle in the equipment store after more than 5 year of receipt of the same. Most of the life of the equipments have lapsed. Reasons for non-issue of the same to the concerned department in TBS hospital may be furnished to Audit.

Para.8 Delay in deposit of Government receipts

As per rule 6 of Receipts and Payments Rules, all moneys received by or tendered to Government offices on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Pay in slip in Form GAR 1 shall be used for the purpose. Moneys received as aforesaid shall not be utilized to meet departmental expenditure.

During the test check of Cash Book LBSH for the year 2016-19 it was observed that in the following cases the amount were received in LBSH and deposited in Bank/Govt. Account with a delay of 06 to 71 days which was against the spirit of the above quoted rule. Details of late deposit given below:-

S.No.	Date (receipt of cash) & GAR No.	Date of Deposit	Delay in days	Amount received (Rs.)
1	28.4.16 - 2777	23.5.16 - (4)	25	402
3	6.4.16 - 2769	23.5.16 - (6)	17	4052
4	7.5.16 - 2782	23.5.16 - (6)	16	4052
5	10.5.16 - 2782 11.5.16 - 2788 13.5.16 - 2785 20.5.16 - 2789,2790,2791 16.5.16 - 2786	26.5.16 - (8) 26.5.16 - (8)	6 9	1200 4240
6	20.5.16 - 2792	26.5.16 - 9	6	10755
7	28.5.16 - 2797	4.6.16 - 12	7	12000
8	24.5.16 - 2793,94,95	4.6.16 - 11	11	600
9	3.6.16 - 4004,4005 7.6.16 - 4007 10.6.16 - 4010,4011,4012,4013,4014,4015 17.6.16 - 4019,4020 18.6.16 - 4021,4022,4023,4024 6.6.16 - 4006 9.6.16 - 4008 10.6.16 - 4017 10.6.16 - 4016	28.6.16 - 14 28.6.16 - (14)	10 17	3000

				2900
10	10.6.16 - 4009	28.6.16 - 15	17	3000
11	28.6.16 - 4031	16.7.16 - 17	18	46503
12	19.7.16 - 4044	3.8.16 - 19	14	23557
13	28.7.16 - 4053 18.8.16 - 4076 16.8.16 - 4073 16.8.16 - 4074	9.9.16 - (21) 9.9.16 - (21)	23	2180+6000
14	29.8.16 - 4082 5.9.16 - 4087	21.9.16 - (23) 21.9.16 - (22)	21 15	31250 12000
15	7.10.16 - 5808	8.11.16 - (25)	32	14546
16	22.11.16 - 5834	3.1.17 - (28)	42	1750
17	14.1.17 - 5862	27.3.17 - (32)	71	1760

Efforts may be made to avoid such lapses in future and reasons for delay in deposit of Government revenue may be furnished to Audit.

Para.9 Non-Adjustment of LTC advances

As per Rule 292 of GFR, Leave Travel Concession (LTC) claim of a government servant shall fall due for payment on the date succeeding the date of completion of return journey. The time limit for submission of the claims shall be in case advance drawn: Within thirty days of the due date. On employee's failure to do so, he/she shall be required to refund all the amount of advance forthwith in one lump sum. Test check of LTC Advance register revealed that in the following cases, LTC advance was not adjusted within stipulated period.

Details of outstanding LTC advances drawn during 2016-19

S.NO	NAME & DESIGNATION	ADVANCE BILL NO. & DATE	ADVANCE AMOUNT
1	Shila Joy Staff Nurse	LTC/1180/12.2.16	3000

2	Rajesh Kumar, NO	LTC/279/8.6.16	187763
3	Valsala Nunpoothey, NS	LTC/93/22.4.16	42366
4	Shely Benny, SN	LTC/168/9.5.16	28000
5	Lena Sathyan, SN	LTC/178/13.5.16	32562
6	Ramnath, Peon	LTC/138/4.5.17	5400
Total			326091

It is stressed that the above advances may be adjusted after verification and other similar cases may be reviewed under intimation to Audit.

Ramkhye
Asstt. Audit Officer (Hq)