D. No. 7916
Date 10/9/2021
L.B.S. Hospital, Delhi-91

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
I.P. ESTATE, NEW DELHI

N0.F.1/DA/Audit/IAR/PAO-24/2984/ **Dated:**

To

The Pr. Secretary (Health),
Department of Health & Family Welfare,
9th Level, Delhi Sachivalaya, I.P. Estate,
New Delhi.

Sub.:- IAR in r/o Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091 for the period 2018-2021.

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091 for the period 2018-2021 containing 21 Audit Paras (16 old para and 05 para in the current report) and 05 Test Audit Note with the recovery of Rs.638273/- (Rs.529925/- old and Rs.108348/- in the current report).

It is requested that the officer(s) concerned may be directed to take immediate action for the settlement of all the audit paras.

Yours faithfully,

Encl.: - as above.

(ANJU SEHGAL)
ACCOUNTS OFFICER (AUDIT)

N0.F.1/DA/Audit/IAR/PAO-24/2984/ 4630-4631 **Dated:** 8/9/21

Copy forwarded to the Head of Office, Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091 alongwith the copy of IAR with the request to take appropriate action in view of the shortcomings pointed out in the audit report. Compliance of all audit paras, supported with duly attested documentary proof, may be sent to this Directorate within 30 days from the date of receipt of this letter. Recoveries, if any, may be effected on priority basis.

(ANJU SEHGAL)
ACCOUNTS OFFICER (AUDIT)

Encl.: - as above.

Pl. Speak
A.O.
16/9

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DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI

Sub: - Internal Audit Report on accounts of Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091 for the period 2018-2021.

Introduction

The accounts of **Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091** for the period **2018-2021** were test audited by the Audit Party No. XXI comprising of Mr. V. S. Ranjith, IAO/ A.O & Mrs. Suja Kesavan, A.A.O. during the period from 09/07/21 to 30/07/21 (15 working days).

Aims & Objectives

LBS Hospital, Delhi is a 100 bedded hospital and 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 Puri, Mayur Vihar Phase I, II, III, Ghazipur, Kondli, Noida etc. Its main objective is to provide medical facilities to poor, socio-economically weaker section of the society in and around resettlement colonies.

H.O.D/ H.O.O. /D.D.O./ Cashier

The following officers/officials have served as H.O.D/ H.O.O./ D.D.O./Cashier during the Audit period 2018-2021:

HOD

Sl. No.	Name	Designation	From-To
1.	Dr. Amita Saxena	MS	01/04/18-30/09/20
2.	Dr. Sushil Kumar	MS	01/10/20-28/10/20
3.	Dr. Harish Mansukhani	MS	29/10/20-31/03/21

HOO

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1.	Dr. Harish Mansukhani	DMS	01/04/18-28/10/20
2.	Dr. S B. Jangpangi	DMS	04/11/20-31/03/21

DDO

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1	Smt. Indra Giri	A.A.O.	01/04/18-31/03/21

86/C

Cashier

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1.	Sh. Kuldeep	LDC	01/04/18-31/08/20
2.	Sh. Rajesh	LDC	01/09/20-31/03/21

Store Keeper

Sl.No.	Name (S/Sh/Ms.)	Designation	From-To
1	Sh. Sunil Jain (Surgical Store)	Pharmacist	01/04/18-31/03/21
2	Sh. Sunil Jain (Gen Store)	Pharmacist	01/04/18-31/03/21
3	Sh. Dinesh (Gen Store)	Pharmacist	01/04/19-31/03/21
4	Sh. Dinesh (Drug Store)	Pharmacist	01/04/18-31/03/21
5	Smt. Bhsgwati (Lab Store)	Lab Tech.	01/04/18-31/03/21
6	Sh. Manoj (Radiologist Store)	Radiologist	01/04/18-31/03/21

Vacancy Statement as on 31/03/2021

Group	Sanctioned Posts	Filled Posts	Vacant Posts	Remarks
A	59	52*	07	*01 CAS (Dental) on Contractual basis
B	25+106(JR and SR)	17+105	8+1	JR/SR are tenure posts
C	385	219*	166**	*33 posts filled on contractual basis **51 vacancies are filled on outsource basis(MTS)
Total	469+106	288+105	181+1	

Details of Budget during Audit Period 2018-2021

(Amount in Thousands)

Year		Budget allotted	Expenditure made	Balance
2018-19	REVENUE	732100	706330	25770
2018-19	CAPITAL	19000	12080	6920
2019-20	REVENUE	756900	743625	13275
2019-20	CAPITAL	20000	13677	6323
2020-21	REVENUE	813300	737628	75672
2020-21	CAPITAL	20000	13840	6160
	TOTAL	2361300	2227180	134120

Statutory Audit

As per information provided by the unit, the AGCR audit has been conducted up to 2019.

Maintenance of Records

The maintenance of records of **Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091** for the period 2018-2021 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

~~PART-I~~

PART-I

Old Internal Audit Report (1993-2018)

There were 20 old outstanding Audit Paras pertaining to the period 1993-2018 with recovery amount Rs.531754/- As per reply submitted by the unit in support of outstanding paras, 02 Para was settled partially AND 4 Paras settled completely with a recovery of Rs.1829/-. Balance 16 Paras alongwith a recovery of Rs.529925/- have been incorporated in part-I of the current audit report.

S. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	1993-1995	1				1(1)
2	2009-2010	2				2 (4, 5)
3	2010-2011	1				1(6)
4	2011-2012	3				3 (1, 4, 17)
5	2012-2013	1				1 (7)
6	2013-2015	4				4 (5,6,8,9)
7	2015-2017	4	2 (5,6)		1 (7)	2 (3,7)
8	2017-2018	4	2 (2,4)		1 (3)	2 (1,3)
Total		**20**	**4**		**2**	**16**

Details of Old Recovery:-

S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2011-2012	54125	--	54125
2	2015-2017	186136	--	186136
4	2017-2018	291493	1829	289664
	Total	**531754**	**1829**	**529925**

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PART-II

Current Audit Report (2018-21)

During the course of current audit, 20 audit memos were issued including 7 record memos, highlighting various irregularities with a recovery of Rs.1,52,551/-. 03 Memo have been settled completely and 03 memos settled partially on the spot, on the basis of reply provided by the unit. An amount of Rs.44203/- was dropped on the basis of reply/documents. Remaining 10 audit Memos and have been converted into 5 Paras (including 1 NPR, memos 10 & 15 clubbed) & 5 TANs and incorporated in the current audit report as Part-II with a recovery of Rs.108348/-.

Details of Current Recovery:-

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
10	82104	--	--	82104	PARA- 1(A)
12	7015	--	7015	--	Settled
15	22032	--	--	22032	PARA-1(B)
16	41400	--	37188	4212	PARA-2
	152551	--	**44203**	**108348**	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091** for the period 2018-21. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

PART I

OLD OUTSTANDING AUDIT PARAS

(1993--2018)

View Detailed Audit Report

List of Para (Order [illegible]

Department Health & Family Welfare

Sub department Lal Bahadur Shastri Hospital, Khichripur, Delhi-91 (2984/24)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)	
						O	0	
1	1993	1995	[illegible]		Irregular Purchases - Contingenant Expenditure	O	0	
2	2009	2010	4		Procurement of consumable / non consumable item	O	0	
3	2009	2010	5		Vehicle of the Hospital	O	0	
4	2010	2011	5		Theft Cases of LBS Hospital	O	0	
5	2011	2012	1		Functioning of Video conferencing at LBS Hospital	O	54125	
6	2011	2012			Reduction of Cost of Injection Meropenem Retrospectively	O	0	
7	2011	2012	17		Submission of Performance Guarantee	O	0	
8	2012	2013	7		Water Charges Bill of Delhi Jal Board	O	0	
9	2013	2015	5		Violation of the Drug Policy of the GNCT of Delhi by excess procurement of branded medicine	O	0	
10	2013	2015	6		Irregularities in local purchase of medicine and other items contract	O	0	
11	2013	2015	8		Non submission of Mobile Set	O	0	
12	2013	2015	9		Theft of One Microscope worth Rs. 53447/-	O	186136	
13	2015	2017	3		Recovery of Rs 1,86,136/- on a/c of unauthorized occupation of Govt Accommodation	O	0	S
14	2015	2017	5		Disposal of obsolete/unserviceable items of the book value Rs 1,69,66,055/-	O	0	S
15	2015	2017	6		Submission of performance security of Rs 4,70,000/- for a shorter period	O	0	PS (PS.)
16	2015	2017	7		Non adjustment of AC Bills	O	285664	
17	2017	2018			Excess payment of pay and allowances amounting to Rs 2896645 due to incorrect pay fixation	O	1829	
18	2017	2018			Non adjustment of LTC advance-Recovery of penal interest in r/o Sh. Ram Nath, Peon	O	0	PS
19	2017	2018	3		Discrepancy observed in local purchase	O	0	S
20	2017	2018	4		Non production of Records			531754

* NOTE:
'O'- Outstanding Paras
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

Back

81/c

Part - I

110

(1)

PART—I (OLD AUDIT REPORT) 1993-95.

PARA: No. I Part I (SI-1) (Para 37, 93-95)

Para (1)

(80)

Sub:- Irregular Purchase – Contingent Expenditure

The test check of purchase file and contingent vouchers alongwith its relevant records shows that the hospital authority has not completed the codel formalities as required under GFR. As per rules before going for the purchase from local market in the case of Ltd. Tenders at least 15 dealers in the field from the panel of dealers must quote their rates of each specified item. Through maximum purchases has been made from the Govt. Agencies but in the following cases the purchases are made exclusively from private parties.

Under bill 4 /Cont. bill dated 20-2-1995 for Rs.15238/- general items have been purchased from MSO building Employees Consumer Co-operative Store Ltd. On the basis rate collected from Super Bazaar, Kendriya Bhandar also.

Since the proper procedure fixed for adopting codel formalities have not been completed in the case of purchases from private parties, the irregularities so made may be got regularized from the competent authority.

Slit lamp from M/s Apaswamy Associates Madras has been purchased and amount drawn for Rs.24960/- under bill No.-39/Cont. dated 16-2-1994. The Scrutiny of purchase file revealed that the purchases are made on the basis of quotations invited by the office of Sanjay Gandhi Memorial Hospital, Mangol Puri, Delhi in December 1992. The hospital authority never bothered for obtaining the comparative statement; moreover the expiry date of tender so called by the Sanjay Gandhi memorial Hospital was ignored. In case slit lamp was proprietary item and its purchases made on the single tender basis as certificate to this effect should have been recorded.

The audit party viewed it irregular purchase as the benefits of competitive rates were obtained which is in contravention of the provisions of GFR. As such the irregularity be got regularized from the competent authority.

Similarly the hospital administrations have purchased medicine/equipment per bill No. 45/Cont. Dated 27-02-92 for Rs.46427/- from M/s Amit Enterprises (Rs.32421/-) and from M/s Shanu traders for Rs.14006/- on the basis of the rates taken from Nehru Homeopathic Medical College & Hospital. The purchase file is scrutinized and revealed that the purchase of Dental materials was unnecessary and there was no reason to float the tender for availing the competitive rates. The audit party viewed it irregular which may be got regularized by the competent authority under intimation to audit.

SAS Accountant [illegible] in the Hospital [illegible] have [illegible] relating to all financial [illegible]

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Para 4 Sl No-2
Para 2

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PARA No. ~~19~~ 12 6

Reference Memo No:8
Dated: 01/06/2010

87

Sub: Procurement of consumable/ Non consumable item.

1. A supply order for purchase of Pharmaceutical Refrigerator amounting to Rs. 4,44,375/- including Vat was placed by this hospital in favour of M/s. Grabner International vide S.O. No.8133 dt. 18/11/09 on the basis of rates approved from the Baba saheb Ambedkar Hospital, Rohini. As per this supply order, the firm supplied the item to this Hospital vide their bill no. 320 dt. 15/01/2010.

On test check of this file revealed that the terms and conditions adopted by the Baba Saheb Ambedkar Hospital were not incorporated in the supply order placed by this Hospital for the purchase of Pharmaceutical Refrigerator. Due to this lapse by the hospital, the comprehensive guarantee of 60 months for equipment and free replacement of spare parts during the guarantee period by the firm was not availed/obtained. Further, the firm has not submitted the Performance Bank Guarantee of 10% of the cost of the equipment. This irregularities needs to be looked into and necessary action for obtaining guarantee for 60 months and Performance Bank Guarantee of 10% of the cost of equipment be made from the Agency.

2. It is further observed that 4 nos. of vital sign monitor costing Rs.8,52,800/- including VAT was procured from M/S. Hamara Enterprises, 91, I.P.Extension, Delhi-92 vide S.O. No. 5822 dt. 31.07.09 as the rates for this item was approved by the LNJP Hospital.

Since both the purchases vide S.O.No.8133 & 5822 dt. 18/12/09 & 31/07/09 respectively are not in accordance with the provision of GFR and are irregular, the whole expenditure amounting to Rs. 12,97,175/- needs to be got regularized from the competent authority.

All similar cases may be reviewed and action taken be intimated to audit.

78/C

Sl. No. 4

PARA NO. ~~06~~ 8 Para REF. AUDIT MEMO NO. 17 (8) 101

SUB:- THEFT CASES OF LBS HOSPITAL.

This is reference to certificate given to Audit for Loss of Government Property due to Fire/Theft/Fraud etc. by the Deputy Medical Superintendent of LBS Hospital and two theft cases were reported. In one case F.I.R. No. 172/ Dt. 07.06.2010 was filled and in the other case request to SHO was sent vide office letter no. F17(57)/Estt/LBSH/2009/828 - 30 Dt. 24.04.2011.

In the above cases action taken report may be intimated to Audit.

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PART II

CURRENT AUDIT 2011-12

Para No. 21 (18) Para 5

Subject: **Functioning of Video Conferencing at LBS Hospital**

During the course of scrutiny of records pertaining to the year 2011-12 in r/o LBS Hospital, it has been noticed that a Video Conferencing System was purchased for Rs.10,02,300/- on and installed in the Hospital on 23.02.2011. This system is seamlessly integrated with video conferencing system through a wireless controller to facilitate the remote deposition of concern persons related to any case like witness, forensic reports Doctors' report etc? It is required for the purpose of Medico Legal cases being heard in the E-court (Distt. Courts). This system runs through MTNL Broadband and the LBS Hospital has been paying the charges to MTNL for Video conferencing.

The following payments have been made to the MTNL:-

S.N.	Bill No. & date	Title of payment	amount	total
1	6071429853/07.02.2011	Other Debits- Service Tax-	21613.00 2226.00	Rs.23839
2.	2700763810/07.04.2011	Service charges	5000	
		Call charges	5641.45	
		Service tax	1096.07	Rs.11737.52
3.	[illegible]/07.05.2011	Service charges	5000.00	
		Call charges	4766.80	
		Service tax	1005.98	Rs.10778
[illegible]	[illegible]	[illegible]	34630.14	[illegible]
		[illegible]	1558.96	[illegible]
		[illegible]	3895.89	[illegible]
[illegible]	[illegible]	[illegible]	5000.00	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	3479.05	Rs.18822
		Service tax	1757.60	
7.	2704306140/07.09.2011	Vendor Free EPA	8000.00	
		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	23.80	Rs.15011.00
		Service tax	1401.71	
8.	2704439473/07.10.2011	Vendor Free EPA	8000.00	
		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	1410.15	Rs.16539.66
		Service tax	1544.51	
9.	2704[illegible]5650/07.11.2011	Vendor Free EPA	8000.00	
		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	1869.15	
		Service tax	1591.78	Rs.17046
10.	2704770737/07.12.2011	Vendor Free EPA	8000.00	
		EPABX Operator	[illegible]	
		VMS	225.00	
		[illegible]	[illegible]	
		[illegible]	[illegible]	
		[illegible]	[illegible]	[illegible]
11.	[illegible]	[illegible]	[illegible]	
		[illegible]	[illegible]	
		VMS	225.00	
		[illegible]	[illegible]	
		[illegible]	[illegible]	
		[illegible]	[illegible]	[illegible]

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12	2705269844/07.03.2012	Vendor Free EPA	8000.00	
		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	3498.00	
		Service tax	1705.50	Rs.18789
13	04939299/07.01.2012	Vendor Free EPA	8000.00	
		EPABX Operator	360.00	
		VMS	225.00	
		Service charges	5000.00	
		Call charges	2282.00	
		Service tax	1599.04	Rs.17466.00
14.	2703520142/07.03.2011	Vendor Free EPA	Nil	
		EPABX Operator	Nil	
		VMS	Nil	
		Service charges	5000.00	
		Call charges	7042.25	
		Service tax	1240.35	Rs.13283.00

[illegible] of the records revealed the Hospital has not been maintaining the Log Book of the Equipment since its installation. The Hospital has been paying different kind of charges to the MTNL without ascertaining the type of usage and its duration. The hospital has been regularly paying for

Vendor [illegible] EPA [illegible] 8000/- per month
[illegible] @ [illegible] 360/- per month and
VMS @ [illegible] 225/- per month.

[illegible] not aware of the type of charges being paid to the [illegible]

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1. Proof of Discharge Certificate from Army for all Security personnel deployed in Ex- Serviceman Quota (90%).
2. Police Verification of Civilian Quota (10%)
3. Proof of deposition of ESI and Provident Fund in R/o all Security Personnel

But the above-mentioned documents are not available in the file submitted to Audit.

Since the current contracts has been running for the last SIX YEARS and FOUR years respectively, it is suggested that immediate and concrete steps may be taken to float fresh tender enquiry as per the instructions on the subject and award the tender accordingly. It is also requested that one single Agency may be chosen and awarded the Contract for providing the Security Services so that in case of need, the indivisible responsibility can be imposed upon the Agency. It is also requested that penalty as per the terms and conditions of the Agreement executed or the Award Letter may be imposed for each case of theft reported. Compliance may be shown to the audit.

Para no. 04 13 14 Para 12 Para 6

Sl. No. 6

Subject:- **Reduction of cost of Injection Meropenem retrospectively**

During the course of audit of accounts for the year 201[illegible] [illegible] Bahadur Shastri Hospital, GNCTD, it has been noticed that M/s. [illegible] was selected by the Central Procurement Agency of the [illegible] of Health Services through Open Tender Enquiry for the year 2008-09 [illegible] 2010 for the supply of Injection Meropenem. Rate Contract [illegible] month of Feb 2009. The rates quoted and accepted for [illegible] specifications were as under

The rates of Injections were as under:-

S.N.	Name of Injection	Packing	Drug Code	Rate (Rs.)
1	Injection Meropenem	1 gm	892	1530/- +Vat

Later on the Manufacturer M/s. Astra Zeneca informed on 23.12.2010 Vide letter no. AZ/VP/DHS that the rates of the said injection had been reduced and the reduction of rates was effective from 01.11.2010. The revised rates are as under

S.N.	Name of Injection	Drug Code	Old Rate	Reduced Rate
1	Injection Meropenem 1gm	892	1530/- +Vat	1180 /- +Vat

These Injections were supplied on the CPA rate contract by the manufacturer through its authorized suppliers.

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1. A.C. Surgipharma Pvt. Ltd.

2. Amar Medical Stores.

Thus, the reduction of the cost of the injections with retrospective effects has resulted in over payment to the Manufacturer/supplier. Since the date of award of Rate Contract by the CPA, the LBS Hospital GNCT of Delhi has made the purchases of the particular injection to the tune of Rs.~~55,62,009~~ 5462559/-. The modified amount considering the revised cost of the injections comes to Rs.42 [illegible]2,954/- creating a recovering of Rs.12,49,605/ This amount of Recovery is to be made good through the Manufacturer or the Authorized suppliers) Rs.~~2,37000~~ 218480/- are to recovered from M/s. A.C. Surgipharma Pvt Ltd., and Rs.9,51,125/- are to be recovered from M/s. Amar Medical Stores.

It is requested that the aforesaid recovery may be affected immediately. Compliance may be communicated to the audit.

Para No. 05

Subject:- **Outsourcing of Kitchen Services**

During the course of test check of auditable record for the year 2011-12 in respect of Lal Bahadur Shastri Hospital, GNCT of Delhi, it comes to notice that:

The contract for Kitchen Services was awarded to M/s Prime Services on the basis of approved rates of Dr. Hedgewar Arogya Sansthan, GNCT of Delhi, for a period of five months w.e.f. 01.08.2009 to 31.12.2009. Though the same contract is being extended from time to time but till date NO Agreement has [illegible] between the department and the contractor in violation to [illegible] GFR 2005.

[illegible] the same contractor has been providing the Kitchen Services but [illegible] 30.06.[illegible] [illegible] 2005/5529 dated 29.06.2011 [illegible] 2005/9065 dated 22.10.2011

[illegible] documents [illegible]

[illegible] documents, [illegible] limited tender [illegible] to apprise the [illegible] liabilities [illegible]

72/C

90

Sl. No 7 Para No. 17 (18) Para (15) Page 7 (53) (15)

Subject: **Submission of Performance Guarantees**

During the course of [illegible] of the [illegible] notice [illegible] tender [illegible] Delhi, GNCT [illegible]

S. No.	Name of Item	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

[illegible] Performance Guarantee [illegible] the audit.

(16)

Para No. 18 (14) Para (16)

Sub: **Repair of Hospital Furniture**

During the course of test check of auditable record for the year 2011-12, in respect of Lal Bahadur Shastri Hospital, GNCT of Delhi, it came to notice that.

Annual Rate Contracts for repair & maintenance of hospital furniture/ electrical equipment were awarded to M/s Malhotra Surgicals, M/s Supercare, on 05.05.2007 on the basis of quotation submitted by the above said firms, vide Quotation No. NIL, dated 08.02.2007 for a period of one year.

The validity of Rate Contract has been extended up-to 04.05.2012 or till finalization of fresh tender issued by Purchase Office, LBSH, GNCT of Delhi.

The relevant files do not reveal the grounds for extension after extension to the Contractors. During the Financial Year 2011-12, the following payments have been released to above said Suppliers:

71/C

86

Para (18)

17 5 18 66

Sl. No 8

Para No.2 (2) (Ref. Memo No.26 dated 17/06/13) Para 8

Sub: Water charges Bill of Delhi Jal Board

Vide letter No. [illegible] Delhi Jal Board [illegible] has allowed the [illegible] of water bill [illegible] commercial and domestic [illegible] for the benefit [illegible] rebate towards installation of Rain Water Harvesting System [illegible] raised the bill [illegible] [illegible] System [illegible]

Further the issue of installation of Sub [illegible] meter on the residential [illegible] lines is still pending with the PWD, necessary action in this matter may also be taken the earliest.

Para No.8 (Ref. Memo No. [illegible] dated 17/06/13)

The following records were not produced to audit which may be produced in next audit:

1. Spouse Information of Staff
2. Tuition Fee Register

18/6/13

(ANAND SINGH)

I.A.O.

Seen & Discussed.

18-06-13

Dr. ADARSH KUMAR, MD(CHA)
MEDICAL SUPERINTENDENT
LAL BAHADUR SHASTRI HOSPITAL
GOVT. OF NCT OF DELHI
KHICHRIPUR, DELHI-110091

70/C

84

~~Para 20~~

Para 9

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Sl No-9 **PARA NO.03.**

Ref Audit Memo No.20 Dated:- 01-10-15

Subject : Violation of the Drug policy of the GNCT of Delhi by excess procurement of branded medicine through local purchase

During test check of records of local procurement of local medicine during the audit period it has been observed that MEDICINES AND OTHER CONSUMABLE are locally procured from the M/s Vij sons on items rate contract. The rate quoted by the supplier are as under:-

Generic medicines - 65% discount on MRP
Branded medicines - 10% discount on MRP

According to drug policy of the GNCT of Delhi published in 1994, Doctors at all health facilities will be encouraged to prescribe drugs by their generic names and procurement of drugs will also by generic names. Vide order No. F.25(47)/DGEHS/18/DHS/2017/3338-41 dated 7/7/2017, Dir. of health services have issued instructions to all dispensaries/hospital to prescribe/procure generic medicine for DGEHS beneficiaries. It is further noticed that during the year 2014-15 LBS Hospital authorities made local purchase of medicines worth Rs. 33,53,751/-.

By procuring branded medicines the supplier also benefitted as per terms and condition of the rate Generic medicines 65% discount on MRP has to be given where as Branded medicines only 10% is given.

As per records produced to the audit during the year 2014-15 total Rs. 33,53,751/- worth medicine purchased from M/s Vij Sons out of which generic medicine was only Rs. 9,25,784/- i.e. 28% and branded medicine purchased Rs. 24,27,967/- i.e. 72%. By procuring branded medicine over generic medicines, hospital authorities granted undue favor to the supplier.
Henceforth procurement may be made as per Drug Policy of GNCT Delhi.

Details are given at annexure 'A' page No.1 to19

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ANNEXURE-A

DETAIL OF BRANDED & GENERIC MEDICINES FOR THE YEAR 2014-15

Sr. No.	Contract Bill No. & date	Supply Order No	Date	Supplier Bill No	Date	Name of the Medicine	Amount	Remarks
1	1426,24-08-15	F65(01)851	31/01/15	1809	31/01/15	INJ LABETALOL	18834	BRANDED
2		NO	NO	2278	28/02/15	Inj Methyl Prednisolone	19710	
3		F65(01)826	19/01/15	1269	27/01/15	INJ DIAZEPAM	200	
4						TAB LOBETALOL	1340	
5						MAGNESIUM SULPH MS-[illegible]	1000	GENERIC
6						MAGNESIUM SULPH MS-[illegible]	1500	
7		F65(01)851	19/01/15	2183	16/01/15	INJ CEFATAXIME 500	1082	BRANDED
8		NIL	NIL	2177	18/02/15	INJ DIAZEPAM	248	BRANDED
9						INJ TOBRAMYCIN	978	
10						INJ CARBOPROST	7790	
11						INJ ADRENALINE	1990	
12						TAB LABETALOL	2070	
13						TAB LOBETALOL	870	
14		F65(01)118	01-08-2015	2147	[illegible]	INJ DIAZEPAM	1348	BRANDED
15						INJ HEPARIN	4081	
16						INJ HEPARIN	1248	
17						MAGNESIUM SULPH MS-[illegible]	[illegible]	GENERIC
18		F65(01)1176	18/12/2014	2010	[illegible]	[illegible]	[illegible]	BRANDED
19		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	BRANDED
20						INJ [illegible]	1800	
21		[illegible]	[illegible]	[illegible]	[illegible]	CALCIUM GLUCONATE	[illegible]	BRANDED
22						INJ PHENOBARBITONE	[illegible]	
23	1426,24/08/15	F65(01)701	17/01/2015	2297	17/01/15	INJ CLARITHROMYCIN 500	1230	BRANDED
24		F65(01)688	18/01/2015	2135	[illegible]	INJ TRAMADOL	1332	BRANDED
25						INJ METHERGIN	13120	
26						TAB LOBETALOL	7270	
27		F65(01)448	17/01/2015	2206	19/01/15	INJ DEXAMETHASONE	1363	BRANDED
28						[illegible]	2100	
29						INJ [illegible]	2520	
30						CALCIUM GLUCONATE	2320	
31						SODIUM BICARBONATE	6600	
32						INJ SODIUM [illegible]	2440	
33		F65(02)408	16/01/2015	2198	16/01/15	CALCIUM GLUCONATE	2280	BRANDED
34		F65(02)12346	24/12/2014	2070	30/12/14	INJ [illegible]	25000	GENERIC
35						INJ TRANEXAMIC ACID	8000	
36		F65(02)13083	18/12/2014	2011	23/12/14	INJ AMIKACIN	4100	
37						INJ LABETALOL	11210	BRANDED
38						INJ ONDANSETRON	8445	GENERIC
39		F65(0[illegible])1085	17/12/2014	1940	13/12/14	INJ DEXAMETHASONE	527	BRANDED
40						INJ ALZOLAM	100	
41						SPIRIT	14100	
42						SODIUM BICARBONATE	1200	
43		F65(02)10837	25/11/2014	1907	12-10-2014	INJ POLYMEXIN B	15660	BRANDED
82	1425,24/03/15	F65(129)12216	20/12/2014	2012	23/12/2014	THYRONORM 100MC	123	BRANDED
83						SHELCOL OS 500	2160	
84		F65(129)735	28/01/2015	2280	28/01/2015	THYRONORM 100MC	247	BRANDED
85						SHELCOL OS 500	2352	
86	1460,2[illegible]/2015	F65(01)1586	26/02/2015	2515	28/02/15	THROMBOPHOB OINT	3300	BRANDED
87						BACILLOCIDSOL	6060	
88		F65(02)1255	16/12/2015	2444	18/02/15	MCT OIL	1500	BRANDED
89						VITCOFOL INJ.	233	
90						MV DROPDS	1600	
91						EVIO PAED DROP	388	
92						VIT D3 DROPS	3500	
93						BUPIVACIAN	9360	
94		F65(01)1151	02-12-2015	2417	14/02/15	INJ.TIGCYCLINE	34000	GENERIC