

**Office of the Accountant General (Audit), Delhi,
(Audit Bhawan), I.P. Estate, New Delhi-110002**

Inspection Report on the compliance audit of Lal Bahadur Shastri Hospital, Khichripur, Delhi for the period 2019-20 to 2023-24.

Part -I

A. Introduction

(i) **General:** Compliance audit on accounts of Lal Bahadur Shastri Hospital, Khichripur, Delhi, for the period 2019-20 to 2023-24 was assigned to the audit party comprising of Shri Deepak Lather (AAO) and Shri Amit Srivastava (AAO) under the supervision Shri Bhubnesh Kumar (Sr. AO) from Office of the Accountant General (Audit) Delhi for 15 working days from 18.12.2024 to 08.01.2025.

(ii) **Functions:** Lal Bahadur shastri hospital (LBS Hospital) is a Secondary Level 113 Bedded General Hospital located in Khichripur area of east Delhi, The Hospital provides medical facilities in various specialities like Medicine, Surgery, Paediatrics, Gynaecology & Obstetrics, ENT, Orthopaedics, Dental and skin faculty. It caters to the medical needs of Khichripur, Trilokpuri, Mayur Vihar 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 allotment/GIA and expenditure incurred during the year 201

9-24 is detailed below:

(Figure in Crore)

Financial Year	Budget allocation	Budget Expenditure
2019-20	77.69	75.72
2020-21	83.33	75.14
2021-22	87.08	79.07
2022-23	91.88	88.88
2023-24	102.28	87.59

(iv) Organizational Setup:

Sl. No.	Name	Deptt.
1	Dr. Yogesh Kr. Kushwaha	DMS (A) HOD Medecine
2	Dr. Sanjeev Gambhir	HOD Orthopedic
3	Dr. Aparna Chaturvedi	HOD Gynae
4	Dr. Alok Kr. Agarwal	HOD Peds
5	Dr. R J Ram	HOD Skin
6	Dr. Mahip Kohli	HOD Anesthesia
7	Dr. Sone Lal	HOD Forensic
8	Dr. Nakhat Jameel	HOD Path.

9	Dr. Sabrina Barua	HOD Micro
10	Dr. Rachna Jain	HOD Radiology
11	Dr. I P Singh	HOD Surgery
12	Dr. Kavita Dhalla	HOD Dental
13	Dr. Meenakshi Kamal	HOD ENT
14	Dr. Anju Gupta	HOD Psychiatry

(v) **Scope of audit:** Audit of the Lal Bahadur Shastri Hospital (LBS Hospital) falls under the Section 14 of Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971. Records related to outsourcing of Sanitation Service, Nursing Orderlies, Security Service, pay and allowances of the employees of the hospital including doctors, Hostel, Purchase for Kitchen/Dietary items etc. will be test checked during the audit.

(vi) **Sampling Technique adopted:** The audit adopted method for selecting its sample size based on the expenditure/receipt incurred under various heads of the auditee unit. The audit observations are based on the selected sample of the provided records.

(vii) **Internal Audit:** Internal Audit of Lal Bahadur Shastri Hospital was conducted up to March 2024 by the Directorate of Audit, GNCTD, New Delhi.

PART-II
(Audit Findings)

PART-II-(A)
(Significant Audit Findings)
Nil

PART-II-(B)
(Audit Findings)

Para No 1: Inadmissible payment of Nursing Allowance (Reference Number: OBS-17 92559)

As per order no. 19051/03/2013-E.IV Government of India Ministry of Finance dated 19/07/2018, Nursing Allowance is not payable to the nursing staff who is on leave more than 60 days.

Records of the hospital revealed that the following Nursing staff were on leave, but Nursing Allowance had been paid to them during leave period as detailed below:

Sr. No	Name and Design	Period of leave	Total no of days	Overpayment made for no. of made in r/o Nursing Allowance	Amount of Nursing Allowance is to be recover for days
1	Anisha Joy, Nursing Officer	03.12.2022 to 15.06.2023	195	195-60=135	7200/30*135=32400
2	Mamta Pandey, Nursing Officer	31.05.2023 to 11.12.2023	195	195-60=135	7200/30*135=32400
3	Sapna Bharti, Nursing Officer	07.09.2023 to 04.03.2024	180	180-60=120	7200/30*120=28800
Total					93600

Similar other cases may also be reviewed and ₹ 93,600 may be recovered from the said officers/officials under intimation to audit after due verification of facts and figures.

Para No 2: Short deduction of UTGEIS (Reference Number: OBS-1792556)

As per order issued by the Ministry of personnel, Public Grievances and pensions, DOPT dated 9 August 2018, all civil post under the union is to be classified as follows:

S. No.	Description of posts	Classification of posts
1	A central civil posts carrying the pay in the pay matrix at the level 10 to 18	Group A
2	A central civil posts carrying the pay in the pay matrix at the level 6 to 9	Group B
3	A central civil posts carrying the pay in the pay matrix at the level 1 to 5	Group C

As Govt. of NCT of Delhi has adopted the recommendation of seventh pay Commission rates of UTGEIS are similar to CGEGIS. The effective CGEGIS rates are as given below:

Sl. No.	Category	Amount to be deducted Per Month in ₹
1	Group C	30
2	Group B	60
3	Group A	120

Pay Bill Registers for the period 2023-24 revealed that the Hospital had deducted the CGEGIS/UTGEIS contribution @ Rs. 30 and 60 per month instead of Rs. 60 or Rs. 120 in respect of incumbents who are drawing the pay in the level of 6 or above, However, these officials/ officers are classified in Group A and B as per the order of Service Department, Government of NCT of Delhi. Details are mentioned below:

Audit noted that the hospital had not deducted the CGEGIS/UTGEIS contribution as per above mentioned orders of Service Department, Government of NCT of Delhi.

S.No.	Name of the Employee & Employee code	Pay Level	Period	No. of Months	UTGEIS contribution		Amount to be recovered
					Deducted	To be deducted	
1.	Ravindra Varoon (35855545)	10	March 2023 to Feb 2024	12	60	120	60*12=720
			March 2024 to Nov 2024	9	60	120	60*09=540
2	Agnes Rajan (29447473)	10	March 2024 to Oct 2024	8	60	120	60*08=480
3	Alice Paul (39211876)	10	-do-	8	60	120	60*08=480
4	Jolly Joseph (70730885)	10	-do-	8	60	120	60*08=480

5	Deepak Kumar (45515251)	07	-do-	8	30	60	30*08=240
6	Sangeeta Arora (93635428)	10	-do-	8	60	120	60*08=480
7	Sangeeta Vashisth (42154095)	10	-do-	8	60	120	60*08=480
8	Lizy Jose (54646575)	10	-do-	8	60	120	60*08=480
9	Sunita Kumar (34158422)	10	-do-	8	60	120	60*08=480
10	Hansa Dutt Bhagat	6	-do-	8	30	60	30*08=240
11	P. Aparna (97703970)	8	-do-	8	30	60	30*08=240
12	Jyoti Sharma (13092308)	7	March 2022 to Feb 2023	12	30	60	30*12=360
13	Manoj Kumar Garg (99445249)	8	-do-	12	30	60	30*12=360
14	Pankaj Juneja (53906417)	6	-do-	12	30	60	30*12=360
15	Ashok Kumar (12321525)	8	-do-	12	30	60	30*12=360
16	Pawan Kumar Saluja (24511448)	7	-do-	12	30	60	30*12=360
17	Ranjana Sharma (6295761)	8	-do-	12	30	60	30*12=360
18	Suman Thurya (55281754)	7	-do-	12	30	60	30*12=360
19	Vipul Mishra (55273841)	11	-do-	12	30	120	90*12=1080
20	Anurag Manocha (90624662)	7	-do-	12	30	60	30*12=360
21	Pradeep Vashist	8	-do-	12	30	60	30*12=360
Total							9660

Hospital authorities may recover the amount of Rs. 9,660 from these officers/officials and similar types of other cases may also be reviewed at higher level under intimation to audit.

Para No 3: Overpayment to Service Provider (Reference Number: OBS-1790402)

LBS Hospital entered into an agreement with M/S Prime Services effective from June 2015, for providing kitchen and dietary services, which was extended from time to time. Audit noted that an overpayment had been made to the service provider, M/S Prime Services, due to application of an incorrect GST rate on kitchen and dietary services. As per the GST Rules, 2017, applicable from July 1, 2017, these services attract GST at the rate **five percent**. However, hospital had paid GST a rate of **18 percent** on payments made to the service provider from August 2017 to June 2020. The details of payment are shown in the table.

Sl. no.	Month	Amount on which GST is Payable	GST paid @18 percent (CGST @9 percent and SGST@9 percent)	GST Payable @p ercent(CGST@2.5 percent & SGST @2.5 percent)	Extra Payment of GST in ₹
1	Jul-17	593462.88	106823	29673.1	77150.2
2	Aug-17	715806.31	128845	35790.3	93054.8
3	Sep-17	712090.51	128176	35604.5	92571.8
4	Oct-17	701645.94	126296	35082.3	91214
5	Nov-17	677895.22	122021	33894.8	88126.4
6	Dec-17	668892.2	120410	33444.6	86965.7
7	Jan-18	691702.74	124507	34585.1	89921.4
8	Feb-18	644507.69	116011	32225.4	83786
9	Mar-18	688940	124507	34447	90060
10	Apr-18	653637.98	117655	32681.9	84972.9
11	May-18	673081	121155	33654.1	87500.5
12	Jun-18	699167.84	125850	34958.4	90891.8
13	Jul-18	718019.61	129244	35901	93342.5
14	Aug-18	769043.77	138428	38452.2	99975.7
15	Sep-18	773677.17	139262	38683.9	100578
16	Oct-18	744204.99	133957	37210.2	96746.7
17	Nov-18	671656.38	120898	33582.8	87315.3
18	Dec-18	678609.73	122150	33930.5	88219.3
19	Jan-19	624917.08	112485	31245.9	81239.2
20	Feb-19	594360.48	106985	29718	77266.9
21	Mar-19	601492.94	108269	30074.6	78194.1
22	Apr-19	579763.2	104357	28988.2	75369
23	May-19	663131.04	119364	33156.6	86207
24	Jun-19	568678.3	102362	28433.9	73928.2
25	Jul-19	673686.41	121264	33684.3	87579.2
26	Aug-19	640183.01	115233	32009.2	83223.8
27	Sep-19	676454	121762	33822.7	87939
28	Oct-19	669056.52	120430	33452.8	86977.4
29	Nov-19	709470.18	127705	35473.5	92231.1

30	Dec-19	643308.73	115796	32165.4	83630.1
31	Jan-20	633570.81	114043	31678.5	82364.2
32	Feb-20	574085.3	103335	28704.3	74631.1
33	Mar-20	464922.18	83686	23246.1	60439.9
34	Apr-20	302753.53	54495.6	15137.7	39358
35	May-20	274821.12	49467.8	13741.1	35726.7
36	Jun-20	249254.06	44865.7	12462.7	32403
	Total	22619951	4072099	1130998	29,41,101

Audit found that hospital had rectified this error and paid GST from July 2020 onwards at the applicable rates. However, no evidence was found available for recovery of the overpaid GST. Hence, the overpayment of GST to the service provider, resulted in a financial loss amounting to ₹ 29.41 lakh. The hospital may confirm from the Service Provider for depositing of GST @ 18% to Govt account and after which the department may recover the same from the Govt. if applicable.

Para No 4: Inadmissible payment of Hospital Patient Care Allowance (HPCA) (Reference Number: OBS-1792544)

Govt. of India, Ministry of Health and Family Welfare, vide Office Memorandum no. V.28017/23/2018-H-II dated 21st April 2023 had discontinued the grant of Hospital Patient Care Allowance (HPCA)/Patient Care Allowance (PCA) w.e.f. 21 April 2023.

Audit noted that the HPCA/PCA had been paid to the ministerial staff even after dated 21 April 2023, the details of the employees are as under:

Sl. No	Name of employee	Designation	Period		HPCA given
			From	To	
1	Mahavir Singh	LDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
2	Vishal	LDC	21st April 2023	30st April 2023	1367
			May 2023	Dec 2023	4100*08=32800
3	Massur Hussain	Driver	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
4	Rajesh Kumar	LDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
5	Sushil Kumar	Driver	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
6	Dinesh Kumar	LDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000

7	Hansa Dutt Bhagat	Driver	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
8	Laxman Singh	Driver	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
9	Venkateshwar	Driver	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
10	P. Aparna	Stenographer	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
11	Vipin Kumar Jain	Statistical Assistant	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
12	Manju Khari	Statistical Assistant	21st April 2023	30st April 2023	1367
			May 2023	Sep 2023	4100*05=20500
13	Lalit Kumar	UDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
14	Jagat Kumar Behera	LDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
15	Preeti Garg	UDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
16	Mamta Yadav	LDC	August 2023	Jan 2024	4100*06=24600
17	Manish	LDC	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
18	Anju	Sr. Assistant	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
19	Kuldeep	Sr. Assistant	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
20	Kamal Singh	ASO	21st April 2023	30st April 2023	1367
			May 2023	Feb 2024	4100*10=41000
21	Vijay Kumar Meena	LDC	Feb 2024	Mar 2024	4100+5555=9655
			Feb 2024	Mar 2024	4100+5555=9655
22	Saurabh	LDC	Feb 2024	Mar 2024	4100+5555=9655
Total					833850

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similar cases, is

Inadmissible payment of ₹ 8.33 lakh may be recovered from the above officials and other similar cases, if any, may also be reviewed under intimation to audit.

Para No 5: Discrepancies in stock of Medicines (Reference Number: OBS-1792536)

Test check of stock registers of medicines revealed that the following discrepancies:

(A) Medicines found missing in Pharmacy Register- Medicines received from the store had not been included in the stock of the Pharmacy on several instances. The details of missing medicines are shown in the table.

Sl. no.	Name of the Medicines	Medicines Received (quantity)	Date	Stock Reg. Page no.
1	Tab M.V.	35000	10.04.2021	037
2	Tab Voveran	80000	21.04.2021	043
3	Pantoprazole	30000	27.04.2021	65
4	HCQS	3600	16.08.2021	82
5	Derriphylline	50000	27.04.2021	83
6	Tranexamic	5000	24.11.2021	NA
7	Thyroxine	7500	24.11.2021	142
8	Urodroxy HCL	6000	24.11.2021	148
9	Ondansetron	3000	24.11.2021	148
10	Propranolol	5000	10.04.2021	65

The Hospital authorities may maintain the stock registers properly and ensure timely recording of inward and outward entries. The details of the missing medicines may be intimated to audit after due verification of facts and figures.

(B) Medicines lying idle in the stock- A significant quantity of medicines in the inventory had been lying idle for an extended period. This includes both essential and non-essential drugs. The details of idle medicines are shown in the table.

Sl. No.	Medicines Name	Quantity	Date	Stock Reg. Page No.
	Tab Fluvoxamine	300	01.04.2022	115
2.	Tab Oseltamivir/Tamiflu 30 mg	150	01.04.2021	501
3.	Tab. Oseltamivir/ Tamiflu 75 mg	80	01.04.021	503
4.	Syp. Tamiflu	10	01.04.2020	519
5.	Tab Dexamethasone 4 mg	800	10.05.2021	511
6.	Eye Drop Tropicamide	350	08.02.2022	449
7.	Tab Ranitidine 150mg	430950	30.03.2022	378
8.	Syp. Dextromethorphan	6200	09.07.2021	119
9.	Inj Cefoxitin	04	12.01.2023	24
10.	Sodium Bicarbonate	760	23.02.2023	196
11.	Water for injection	4800	01.04.2022	225
12.	Q SAP/ Chloramphenicol + Hydrocortisone	200	28.02.2023	341

13.	N-95 Mask	10425	09.11.2022	34
14.	Handicide hand rub	1789	22.02.2023	357
15.	Methylprednisolone injection	50	10.06.2022	371
16.	Inj. Clonidine 150 mg.	10	10.06.2022	373

Idle stock not only ties up financial resources but also poses the risk of expiry, leading to wastage and additional costs for proper disposal. Moreover, critical medicines nearing expiration may miss timely utilization, potentially affecting patient care.

(C) Medicines in the inventory were removed by remark error- Several medications from inventory were removed by marking (error) remark. This error had resulted in discrepancies in the stock and the inventory records. The details of missing medicines are shown in the below table.

Sl. No.	Name of the Medicine	Date	Quantity	Pg. No.
1.	Tab Acetylsalicylic Acid	6.09.2019	20000	02
2.	Tab Amlodipine 5mg	13.03.2021	100000	18
3.	Tab Amoxycillin 625 mg	28.10.2020	10000	30
4.	Tab Cefixime/ZIFI 200mg	04.11.2020	6000	75
5.	Tab Diclofenac Sodium 50 mg	28.10.2020	10000	113
6.	Tab Diclofenac Sodium 100 mg	12.10.2021	10000	118
7.	Tab Dicylomine	14.07.2020	45000	122
8.	Tab Escitalopram 5 mg	14.09.2020	60000	143
9.	Tab Etophylline, Theophylline	08.10.2020	100000	149
10.	Tab Climphonide 1 mg	09.02.2021	90000	186

The hospital may reconcile the inventory and implement measures to prevent similar errors in the future under intimation to Audit.

(D) Discrepancies in Medicines Carry forwarded to the next year stock register- Audit noted that the medicines carry forwarded to the next year stock register had not been updated properly and various medicines were found short and missing the details are as under:

Sl. No.	Medicine Name	Carry forwarded from the Stock Page No/Date	Amount	Carry forwarded to the stock Page No/date	Amount
1	Syp Antacid	326/16.03.2023	2414	326/2023-24	Nil
2	Tab Cabgolin 0.5 mg	62/5.03.2021	900	63/2021-22	Nil
3	Syp Ferrous sulphate	155/02.02.2021	820	155/2021-22	Nil
4	Cap Isotroine 20 mg	227/31.02.2021	169600	211/2021-22	Nil
5	Tab Norfloxacin 400 mg	341/31.03.2021	85500	317/01.04.2021	50000
6	Salmeterol Fluticasone 500 mg	429/31.03.2021	29890	393/01.04.2021	1000
7	Mefenamic Acid 500 mg	22/15.06.2022	6200	243/01.04.2023	Nil

Reconcile the inventory and details of missing/short medicines may be intimated to audit after due verification.

Para No 6: Avoidable payment on water charges (Reference Number: OBS-1792539)

Delhi Jal Board vide its order no. DJB/DOR/Tariff/2009 dated 16 December 2009 had notified the new rates of water tariff in Delhi w.e.f. 1 January 2010 and also granted a rebate of 15 per cent on the monthly bill amount of category II-A consumers viz. Government offices, institutions, Government schools, etc.

Records revealed Rain Water Harvesting System had been installed in the hospital but had not availed the rebate on the water bills, which resulted in an excess payment of ₹78.24 lakh on water charges, as detailed below:

Sl. no	Bill Period	Water charges paid (amount in ₹)	Rebate applicable (15 percent on water charges paid) ₹
1	04.04.2019 to 15.05.2019	961626	144244
2	15.05.2019 to 13.06.2019	680113	102017
3	13.06.2019 to 12.07.2019	680113	102017
4	12.07.2019 to 16.08.2019	821010	123152
5	16.08.2019 to 11.09.2019	609806	91471
6	11.09.2019 to 05.10.2019	563027	84454
7	05.10.2019 to 21.11.2019	1102243	165336
8	21.11.2019 to 10.12.2019	445659	66849
9	10.12.2019 to 18.02.2020	1641740	246261
10	18.02.2020 to 08.03.2020	445659	66849
11	08.03.2020 to 14.04.2020	867789	130168
12	14.04.2020 to 21.05.2020	515967	77395
13	21.05.2020 to 12.06.2020	656865	98530
14	12.06.2020 to 10.07.2020	773951	116093
15	10.07.2020 to 12.08.2020	773951	116093
16	12.08.2020 to 14.09.2020	773951	116093
17	14.09.2020 to 07.10.2020	539497	80925
18	07.10.2020 to 09.11.2020	773951	116093
19	09.11.2020 to 09.12.2020	703643	105546
20	09.12.2020 to 14.01.2021	844259	126639
21	14.01.2021 to 17.02.2021	797481	119622
22	17.02.2021 to 20.03.2021	727173	109076
23	20.03.2021 to 18.05.2021	1455437	218316
24	18.05.2021 to 16.06.2021	680113	102017
25	16.06.2021 to 20.07.2021	797481	119622

26.	20.07.2021 to 18.08.2021	680113	
27.	18.08.2021 to 14.09.2021	633335	102017
28.	14.09.2021 to 14.10.2021	703643	95000
29.	14.10.2021 to 16.11.2021	773951	105546
30.	16.11.2021 to 20.12.2021	797481	116093
31.	20.12.2021 to 20.01.2022	727173	119622
32.	20.01.2022 to 21.02.2022	750421	109076
33.	21.02.2022 to 23.03.2022	703643	112563
34.	23.03.2022 to 25.04.2022	773950	105546
35.	25.04.2022 to 26.05.2022	727173	116093
36.	26.05.2022 to 20.06.2022	586275	109076
37.	20.06.2022 to 26.07.2022	844259	87941
38.	26.07.2022 to 24.08.2022	680113	126639
39.	24.08.2022 to 23.09.2022	703643	102017
40.	24.09.2022 to 19.10.2022	609805	105546
41.	20.10.2022 to 19.11.2022	727173	91471
42.	19.11.2022 to 14.12.2022	586275	109076
43.	14.12.2022 to 21.01.2023	891318	87941
44.	21.01.2023 to 28.03.2023	1547902	133698
45.	28.03.2023 to 01.05.2023	797481	232185
46.	01.05.2023 to 13.06.2023	1008686	119622
47.	13.06.2023 to 20.07.2023	867789	151303
48.	20.07.2023 to 18.08.2023	680113	130168
49.	18.08.2023 to 20.09.2023	1064650	102017
50.	20.09.2023 to 16.10.2023	131085	159698
51.	16.10.2023 to 21.11.2023	194065	19663
52.	21.11.2023 to 22.12.2023	147817	29110
53.	22.12.2023 to 18.01.2024	201840	22173
54.	18.01.2024 to 17.02.2024	204964	30276
55.	17.02.2024 to 14.03.2024	196863	30745
56.	14.03.2024 to 19.04.2024	35102	29529
57.	19.04.2024 to 20.05.2024	226808	5265
58.	20.05.2024 to 25.06.2024	241010	34021
59.	25.06.2024 to 20.07.2024	175020	36152
60.	20.07.2024 to 27.08.2024	80577	26253
61.	27.08.2024 to 20.09.2024	144182	12087
62.	Total	40478203	60,71,730

Despite, being pointed out in the previous audit report for the financial year 2016 to 2019, the Hospital had not take any action to get the rebate and continued to pay the full water charges. This resulted in an avoidable payment of ₹78.24 lakh (₹60.71 for 2019-2024 & ₹17.52 for 2016-19). The hospital authorities may take necessary action to get rebate on water charges under intimation to the Audit.

Para No 7: Irregular payment of ad-hoc bonus (Reference Number: OBS-1792548)

As per the Ministry of Finance, Department of Expenditure the ad-hoc bonus is to be admissible only those employee who have rendered at least sixth month of continuous service during the financial year. Pro-rata payment is to be admissible to the eligible employees for period of continuous service during the year for six months to a full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months).

Audit found that the hospital had erroneously paid bonus to the following employees:

Sl. no.	Name, Designation & Employee ID	Date of Joining	F.Y. in which bonus paid	Bonus paid in ₹	Admissible Bonus in ₹	Recovery in ₹
1	Smt. Ashu, NO/MTS (22672358)	01/12/2021	2022-23	6908	-	6908
2	Smt. Suman Sharma, NO/MTS (496339323)	01/12/2021	2022-23	6908	-	6908
3	Smt. Jyoti, NO/MTS (73202576)	01/12/2021	2022-23	6908	-	6908
4	Smt. Monika Jawa, NO/MTS (78736687)	01/12/2021	2022-23	6908	-	6908
5	Smt. Poonam, NO/MTS (14840415)	01/12/2021	2022-23	6908	-	6908
6	Smt. Mamta Yadav, Jr. Assistant (52072535)	01/07/2019	2020-21	6908	5181	1727
7	Sh. Manish, Jr. Assistant (34087082)	02/07/2019	2020-21	6908	5181	1727
8	Sh. Manish Gahlot, Jr. Assistant (94433698)	08/07/2019	2020-21	6908	5181	1727
9	Sh. Ritesh, Jr. Assistant (13031807)	27/11/2019	2020-21	6908	-	6908
10	Sh. Raj Kumar Singh, Lab Technician (40986791)	31/08/2020	2021-22	6908	4030	2878

11	Smt. Sweety, Nsg. Officer (70754816)	25/08/2020	2021-22	6908	4030	2878
12	Smt. Sumitra Katiyar, Nsg. Officer (25144493)	16/09/2020	2021-22	6908	3454	3454
13	Sh. Sumant Kumar, Nsg. Officer (38154188)	31/08/2020	2021-22	6908	4030	2878
14	Smt. Seema Gahlot, Nsg. Officer (13415838)	22/08/2020	2021-22	6908	4030	2878
15	Smt. Aruna, Nsg. Officer (90736872)	02/09/2020	2021-22	6908	4030	2878
16	Smt. Kavita Negi, Nsg. Officer (38108293)	21/08/2020	2021-22	6908	4030	2878
17	Smt. Shivani Semwal, Lab Assistant (91850684)	07/09/2020	2021-22	6908	4030	2878
18	Smt. Neha Rani, Nsg. Officer (55349194)	22/11/2020	2021-22	3454	-	3454
19	MD Zeshan Alam, Lab Technician (13113870)	01/09/2021	2022-23	6908	4030	2878
Total						76,561

Recoveries may be made under intimation to audit after due verification of facts and figures.

Para No 8: Non-furnishing the Certificate of Analysis (Reference Number: OBS-1792553)

As per the Terms and Conditions for procurement of medicines of Central Procurement Agency, GNCTD, the bidder must submit an in house Lab Analysis Report where applicable for every batch of item along with invoice. In case of failure on part of the supplier to furnish such report, the batch of items is to be returned back to the suppliers and he is bound to replenish the same along with in house lab test report.

Further, as per the Drugs and Cosmetics Act, Quality control shall be concerned with sampling, specifications, testing, documentation, release procedures which ensure that the necessary and relevant tests are actually carried and that the materials are not released for use, nor products released for sale or supply until their quality has been judged to be satisfactory.

Audit noted that the Hos
the required Certificate
some purchases
SI No

Audit noted that the Hospital had purchased the medicines from local authorized chemists and the required Certificates of Analysis were not found attached with any of the bills. Details of some purchases are as under:

SI No.	Name of the Chemist	Order Date	Amount
1	Hindustan Antibiotics Limited	CB-1086/07.03.2023	458616
2	Bengal Chemicals and Pharmaceuticals	CB-1086/07.03.2023	263024
3	Karnataka Pharmaceuticals	CB-1086/07.03.2023	600960
4	Innovation Meditech Pvt.	CB-466/27.08.2022	657518
5	SAI Pharmaceuticals	CB-1000/16.02.2023	1967762
6	SAI Pharmaceuticals	CB-788/27.12.2022	960764
7	Vij Sons	CB-503/13.09.2022	646789
8	Karnataka Antibiotics & Pharmaceuticals Ltd.	CB-417/10.08.2022	3066338
9	Hindustan Antibiotics Limited	CB-417/10.08.2022	1802089
10	Vij Sons	CB-362/20.07.2022	2044940

A Certificate of Analysis (COA) is a document that verifies a product's quality, safety, and compliance with regulations. The absence of a COA raises doubts about the product's quality and safety, and it may be a red flag indicating that the brand had not followed the necessary testing protocols.

The Hospital may look into the matter and obtain COA from the suppliers while purchasing medicines in future.

Para No 9: Short recovery of license fee (Reference Number: OBS-1792561)

As per Directorate of Estates, Ministry of Housing and Urban Affairs OM no.18011/2/2015-Pol.III dated 10 July 2023, the revised flat rates of License fees for the various types of Government of NCT of Delhi General Pool Accommodation throughout the country w.e.f. 01 July 2023.

Test check of Pay Bill Register of the hospital revealed that the license fee had not been recovered at revised rates from the following employees who occupied the Govt. Accommodation. Therefore short recovery of Rs.19,120 to be recovered from the officials as detailed below:

Sl. no.	Name & Designation	Qtr. Type	License fee Deducted	License fee Should be Deducted	Difference	Total Month (July 2023 to Feb 2024)	Recovery in ₹

1.	Nikhil K Prasad, Staff Nurse	II	370	440	70	8	560
2.	Moni Singh Karotia, O.T. Tech.	II	370	440	70	8	560
3.	Sobita Upadhyaya	II	370	440	70	8	560
4.	Alice Paul, Nursing Sister	IV	750	880	130	8	1040
5.	Radhika Rakesh, Staff Nurse	I	180	210	30	8	240
6.	T. Chinggouman, Nursing Sister	III	560	660	100	8	800
7.	A.P Negi, Nursing Sister	II	560	660	100	8	800
8.	Sushma Bhardwaj, Staff Nurse	IV	750	880	130	8	1040
9.	Sheela Joy, Staff Nurse	IV	750	880	130	8	1040
10.	Jincy Mathew, Staff Nurse	III	560	660	100	8	800
11.	M.C. Beena Prasad	IV	750	880	130	8	1040
12.	Rini Saji	IV	750	880	130	8	1040
13.	Sherly Benny, Staff Nurse	IV	750	880	130	8	1040
14.	Dinesh Kumar, LDC	I	180	210	30	8	240
15.	Ashok Mehto, OT. Tech.	II	370	440	70	8	560
16.	Jitender Kumar Yadav	I	180	210	30	8	240
17.	Sohan Sharma, OT. Tech.	II	370	440	70	8	560
18.	Ashok Kumar, Radiographer	II	370	440	70	8	560
19.	Rakesh Kumar Bajpai, OT. Asstt.	II	370	440	70	8	560

Joginder Singh, Sr. Dhe

20.

21.

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20.	Joginder Singh, SSC	I	180	210	30	8	240
21.	Dheeraj Kumar Singh, NO	I	180	210	30	8	240
22.	Girish Chand Bawari, NO	I	180	210	30	2	60
		II	370	440	70	6	420
23.	Manisha, NO	I	180	210	30	8	240
24.	Sheela Devi, NO	I	180	210	30	8	240
25.	Subhash Chand, Chokedar	II	370	440	70	8	560
26.	Dhawan Singh, NO	I	180	210	30	8	240
27.	Ram Nath Shah, NO	I	180	210	30	8	240
28.	Deepak Singh, Med. Attd.	I	180	210	30	8	240
29.	Chander Kala, NO	I	180	210	30	8	240
30.	Sanjay Kumar, NO	I	180	210	30	8	240
31.	Vinod Kumar, SCC	I	180	210	30	8	240
32.	Hitender Kumar, NO	II	370	440	70	8	560
33.	Nem Ruthi, Staff Nurse	III	560	660	100	8	800
34.	Vivek Kumar, Refractionist	II	310	440	130	8	1040
Total							19120

The hospital authorities may recover the amount of Rs. 19,120 from these officials and similar other cases, if any, may also be reviewed and under intimation to audit.

Para No 10: Non-obtaining status of works post Administrative Approval (A/A) and Expenditure Sanction (E/S) accorded to Public Works Department (PWD) (Reference Number :OBS-1793104)

Repair and maintenance work in the hospital had been done by the PWD after the Administrative Approval and Expenditure Sanction (A/A & E/S) sanctions had accorded by the hospital. Audit noted that hospital had accorded A/A & E/S for various civil/electrical works but had not obtained the status of work from PWD, some instances are detailed below:

Sl. no.	Subject	Sanction No./ Date	Value (₹)
1	Construction of Temporary shed	2421-27/11.04.2022	900623
2	Strengthening of damaged beams, fins, slab, columns etc.	1975/22.03.2023	3222065
3	Providing and fixing pipe lines and water taps etc.	3745-51/01.06.2022	160665
4	STC and replacement of outlived firefighting pumps etc.	3907/07.06.2022	5634027
5	STC for replacement of unserviceable/condemned air conditioning units	3729/31.05.2022	1005225
6	Upgrading/strengthening of existing main emergency panel etc.	2763/01.04.2023	5283131
7	SITC of extension of CCTV Cameras in various locations	3943/26.05.2023	1533787
Total			17739523

Since A/A & E/S were issued to PWD involving a huge amount, it was essential that proper follow up/watch on the physical and financial progress of the work should be ensured.

Hospital may maintain all the records and proper follow up action with the PWD to watch the progress of the work under intimation to audit.

Para No 11: Incomplete Recovery of Transport and Hospital Patient Care Allowances (Reference Number: OBS-1792560)

As per LBS Hospital office order no. F.N.5(151)Estt./LBSH/2021 dated 22 November 2022, the HOD/Competent Authority granted leave to Ms. Ashu, MTS, from 27.06.2022 to 06.09.2022. A copy of the order was sent to the Senior Accounts Officer, LBS Hospital, with the direct to recover the Transport Allowance (TA) and Hospital Patient Care Allowance (PCA) for the months of July and August from Ms. Ashu's salary.

Audit noted that the recovery had been made only for August 2022, therefore excess payment of ₹5963 (1863+4100) for the month of July 2022 may also be recovered under intimation to audit.

Para No 12: Non-deduction of TDS (OBS-1792551)

Section 194 C of Income tax Act, 1961 implicates that where, the sum paid or credited in pursuance of any contract ₹ 30,000 and where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceed ₹1,00,000 the person responsible for paying such sums will deduct TDS under this section at the rate of two percent.

Test check of audit of vouchers of the hospital, audit noted that in the following cases, the hospital had not deducted TDS @ 2 per cent while making payments to vendors.

Para No 14: Inadmissible payment of Child Care Leave (OBS-1792559)

As per amendment made in CCS (leave) rules 1972 vide notification dated 11.12.2018, CCL may be granted at 100 per cent of the leave salary for the first 365 days and 80 per cent of the leave salary for the next 365 days.

Audit found that Smt. P. Aparna had availed CCL for more than 365 days, and 100 percent of her salary had been paid for the entire period, resulting in an overpayment of Rs. 3,804, as detailed below:

Sl. no	Name & Design	Period of Leave	Salary Paid (BP+DA+NPA)	Amount Paid during Leave period (100 percent) in ₹	Amount due (80 percent) salary of leave period in ₹	Difference to be recovered in ₹
1	Smt. P. Aparna	09.03.2023 to 17.03.2023 (09 days)	60400+5112	19020	15216	3804
Total						3804

Therefore, ₹ 3804 may be recovered from Smt. P. Aparna under intimation to audit.

Para No 15: Excess payment of NPS (Govt. Contribution) (OBS-1792557)

Audit noted that the hospital had recovered f ₹ 72,025 (Basic + DA) due to incorrect pay fixation from the salary of Sh. Lalit Singh (Lab Technician) for the period from January 2016 to July 2021 and recovered in instalments from August 2021 to May 2022. However, government's contribution of 14 per cent had not been recovered from his NPS account.

The excess payment of ₹10,083 (14 per cent of ₹72,025) may be transferred from Sh. Lalit Singh's NPS account and may be deposited into Govt account.

Part-III

(i) List of para settled/taken afresh

Sl. No.	Period of Inspection Report	Para no	Title of para	Status of the para
1	2016-19	4	Excess payment of Rs. 17,52,792 to Delhi Jal Board due to non-availing of rebate	Taken afresh

(ii) list of Outstanding Paras

Sl. No.	Period of Inspection Report	Para no	Title of para	Status of the para
1	2014-16	2	Unfruitful expenditure of Rs. 3.55 lakh due to non-energizing of PNG connection	Reply not furnished hence, para stands
2	-do-	3	Non-functioning of Ventilator	-do-
3	2016-19	1	Idling of ventilators under the period of AMC	-do-
4	-do-	2	Non-obtaining of status of works for A/A & E/S for Rs. 16,69,41,388 issued to PWD	-do-
5	-do-	3	Non-adjustment of outstanding amount of A.C. Advance of Rs. 18,10,389.	-do-
6	-do-	5	Unauthorized occupants of Government accommodation	-do-
7	-do-	6	Non-deduction of TDS on Professional Fees amounting to Rs. 9900	-do-
8	-do-	7	Non-deduction of TDS amounting to Rs. 13079.	-do-
9	-do-	8	Irregular payment of Service Tax of Rs. 11,09,264 to the firms	-do-
10	-do-	9	Irregular payment of transport allowance of Rs. 73260.	-do-
11	-do-	10	Short deduction of licence fee	-do-

Estate Branch
R&M and ICU Branch

PART-IV (Best Practice)

NIL

PART-V (Acknowledgement)

Acknowledgement: Pace of supply of record was satisfactory.

Hierarchy: The following Officers/Officials have held the charge of the posts mentioned against each during the period under report:

Head of Department

Sl.no.	Name	Designation	Duration
1	Dr. Amita Saxena	MS	05.02.2014 to 30.09.2020
2	Dr. Sushil Kumar	MS	01.10.2024 to 28.10.2020
3	Dr. Harish Mansukhani	MS	29.10.2020 to 16.04.2021
4	Dr. Sanjay Agarwal	MS	16.04.2021 to 06.04.2023
5	Dr. RK Kalra	MS	07.04.2023 to 21.06.2023
6	Dr. Suresh Kumar	MS	22.06.2023 to till date

Deputy Medical Superintendent (DMS)

Sl. No.	Name	Designation	Duration
1	Dr. Yogesh Kumar Kushwaha	DMS	03.02.2022 to till date

Head of office (HOO)

Sl. No.	Name	Designation	Duration
1	Dr. S.B Jangpangi	HOO	04.11.2020 to till date

DDO

Sl. No.	Name	Designation	Duration
1	Smt. Indra Giri	AAO	04.04.2018 to 08.09.2022
2	Smt. K Laxmi	AAO	12.09.2022 to till date

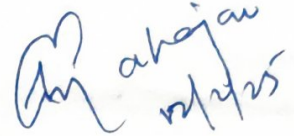
Cashier

Sl. No.	Name	Designation	Duration
1	Sh. Rajesh Kumar	Junior Assistant	02.09.2020 to 20.12.2023
2	Sh. Saurabh	Senior Assistant	21.12.2023 to till date

General

The General conditions of the accounts of Lal Bahadur Shastri Hospital, Khichripur, Delhi, for the period 2019-20 to 2023-24 were found to be satisfactory subject to observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the auditee Lal Bahadur Shastri Hospital, Khichripur, Delhi. The Office of the Accountant General (Audit), Delhi, disclaims any responsibility for any information and/or non-information on the part of the audited entity.

Handwritten signature in blue ink, appearing to read 'Ahajau' with '22/25' written below it.

Sr. Audit Officer (AMG-III Hqs)