

251

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

PARA-01:- Over payment of TA, Nursing Allowance & Uniform/Dress Allowance – Recovery of Rs. 1,29,232/-

Audit Memo. No. 03
Date: 06.09.2024

As per Govt. of India, M/o Finance, Deptt. Of Expenditure No. 21(1)/97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. and as per office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018, it has been provided that nursing allowance will be admissible to nursing personal during absence upto 60 days. Beyond 60 days leave/absence the Nursing Allowance will not be admissible.

The scrutiny of PBR as well as attendance/Leave record/reply provided by the department, it was noticed that the transport allowance, Dress Allowance & Nursing allowance (beyond 60 days leave) was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below:

S. No	Name and designation of the official/officer	Period of leave	Month	Allowance paid by the Hospital			Amount to be recovered (in Rs.)
				Tpt. Allow.	Nur. Allow.	Dress Allow.	
1.	Ms. Linu Joseph, Nsg. Officer	23.06.2023 to 06.08.2023 (E.L.) and 07.08.2023 to 05.09.2023 (CCL)	July to Aug. 2023 (2 months)	5216x2=10432	7200x2=14400	1800x2=3600	28432
2.	Ms. Mamta, Nsg. Officer	31.05.2023 to 26.11.2023 (Maternity Leave)	June to Oct. 2023 (5 months)	--	7200x5=36000	--	36000
3.	Ms. Alphonsa Robert, Nsg. Officer	23.03.2023 to 13.06.2023 (Med. Leave)	Apr. & May 2023 (2 months)	--	7200x2=14400	--	14400
4.	Ms. Kavita Negi, Nsg. Officer	01.07.2023 to 27.12.2023 (Mat. Leave) & 28.12.2023 to 26.02.2024 (CCL)	July 23 to Jan. 2024 (7 months)	--	7200x7=50400	--	50400
Total (in Rs.)							129232

The above overpayment of Rs. 1,29,232/- of transport/nursing/dress allowance may be got recovered from the above officials/officers due verification of facts and figures under intimation to audit. Other similar type of cases may also be got reviewed at own level.

2

PARA-02:-Shortcomings in payment of Electricity charges.

Audit Memo. No. 04
Date: 09.09.2024

As per rule 21(i) of GFR 2017, "Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

During the test check of the records of electricity bills of LBS Hospital revealed that the hospital has a sanctioned load of 857 & 37 KVA respectively, whereas the maximum demand indicator (MDI/KVAO of the office ranged between (384 to 744) and (2.94 to 7.54) respectively during the month of March 2023 to Feb. 2024. The power supply company levies a charge of Rs.250 per KW on the sanctioned load in each bill, resulting into excess payment of fixed charges per month during this year. The details of payment are as under:

Sl. No	Period	Bill No. & dated	Sanctioned load (in KVA)	Maximum demand (MDI/KVA)	Excess sanctioned load (Difference)	Fixed charges @250 per KW	Surcharge @8%	Total (in Rs.) I=(G+H)
A	B	C	D	E	F	G	H	I
1.	Mar. 23	CB-37 dt.19.04.2023	857	384	473	118250	9460	127710 ✓
2.	Apr. 23	CB-120 dt.18.05.2023	37	2.94	34	8500	680	9180 ✓
3.		CB-121 dt.22.05.2023	857	600	257	64250	5140	69390 ✓
4.		CB-219 dt.26.06.2023	37	5.34	32	8000	640	8640 ✓
5.	May 23		857	708	149	37250	2980	40230 ✓
6.		CB-369 dt.24.07.2023	37	5.92	31	7750	620	8370 ✓
7.		CB-443 dt.19.08.2023	37	5.04	32	8000	640	8640 ✓
8.	July 23		857	744	113	28250	2260	30510 ✓
9.		CB-527 dt.18.09.2023	37	8.68	28	7000	560	7560 ✓
10.			857	684	173	43250	3460	46710 ✓
11.	Sep 23	CB-600 dt. 19.10.23	857	696	161	40250	3220	43470 ✓
12.			37	6.64	30.36	7590	607	8197 ✓
13.		CB-687 dt.24.11.2023	857	552	305	76250	6100	82350 ✓
14.	Nov. 23	CB-733 dt. 29.12.23	37	2.50	34.5	8625	690	9315 ✓
15.			857	423	434	108500	8680	117180 ✓
16.		CB-815	37	7.54	29.46	7365	589	7954 ✓

17.		dt.17.01.2024	857	487	370	92500	7400	99900
18.	Jan. 24	CB-891	37	7.50	29.50	7375	590	7965
19.		dt.17.02.2024	857	651	206	51500	4120	55620
20.	Feb. 24	CB-986	37	6.16	30.84	7710	616	8326
21.		dt.15.03.24	857	575	282	70500	5640	76140
Total (in Rs.)								873357

There was a total excess payment of **Rs. 8,73,357/-** for these months, as per the above list. This excess payment could have been easily avoided, had the competent authority assessed the required electricity load on realistic basis.

It is requested that the matter may be urgently taken up at the appropriate authority level and remedial action may be taken by the assessing the required electricity load on actual basis under intimation to audit. Other similar type of cases (if any) may also be got reviewed.



PARA-03:-Not availability of essential drug in the Hospital.

Audit Memo. No. 05

Date: 10.09.2024


During the test check of stock of drugs (Tablets/Capsules), it has been found that following drugs (Tablets/Capsules) remained out of stock for the period mentioned against each medicine.

As per drug policy, all essential drugs for health care should be available at all the times/hundred percent in the hospital.

S. No.	Name of Drug/Medicines (Item Code)	Page No. of Stock Register	Non-availability/no. of stock available
1.	Tab Amlodipine 5 mg (2015001)	61	Not available
2.	Tab Betahistine 16 mg (4000057)	81	Not available
3.	Tab Enalapril 5 mg (2015005)	147	Not available
4.	Tab Frusemide 40 mg (2546004)	171	Not available
5.	Tab Hydrochlorothiazide 12.5 mg (2546011)	185	Not available
6.	Tab Hydroxy Chloroquine Sulphate 200 mg (1111049)	187	Not available
7.	Tab Metformin 1000 mg (4000391)	247	Not available
8.	Tab Methotrexate 2.5 mg (1635007)	251	Not available
9.	Cap Methylcovalamin 500 mg (4000398)	254	Not available
10.	Tab Mifepristone 200 mg (3471011)	269	Not available
11.	Tab Misoprostol 200 mg (3471012)	274	Not available
12.	Tab Montelukast 10 mg (4000420)	277	Not available
13.	Tab Pantoprazole 40 mg (4000470)	306	Not available
14.	Tab Serratiopeptidase 10 mg (4000548)	345	Not available
15.	Tab Sulphasalazine 500 mg (4000790)	357	Not available

Non availability of essential drug/medicines for such a long period or insufficient stock of the essential drug is irregular and life threatening issue which is irregular and lapse on the part of hospital administration.

The Competent Authority may be advised to be more vigilant in the matter that the stock of essential drugs should be sufficient for the patients & compliance may be shown to the audit.



PARA-04:-Regarding Reduction of Electricity expenditure in response of installing Solar System.

Audit Memo. No. 07

Date: 10.09.2024

Vide Notification, Delhi solar policy, 2016 The Govt. Of NCT of Delhi emphasis on the increase in renewable energy especially solar and reduce its current dependence on unsustainable and centralized fossil fuel energy. The State mandates the deployment of solar plant in all existing, upcoming or proposed building, organization, government owned or aided hospital/educational/technical/research institutes, hostels etc. and other Govt. building. It will be mandatory for all such government building of 500 sq. m. or above to install a solar PV Plant.

In view of the above order and due to non reply received from the Department, it has been observed that the Solar System has not been installed till date. Hence, necessary action may be taken by the department for taking rebate to comply with the provision of rules and shown to the audit.




PARA-05:-Non installation of GPS system in vehicles.**Audit Memo. No. 09****Date: 11.09.2024**

As per order no.2/669/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Govt./Govt. hired private vehicles, it has been provided that all vehicles have GPS in place before 30th Sep. 2018.

On scrutiny of records, it has been revealed from the records provided by the Hospital that GPS system has not been installed in the following vehicles till date:

Sl. No.	Vehicle No.	Year of purchase and currently on road/off road
1.	DL1A 2489	Dec. 2012/On road
2.	DL7CK 5070	Apr. 2010/On road
3.	DL1A 3262	Feb. 2022/On road

The Hospital authority has not installed the GPS system in the above vehicles till date. GPS system should be installed by In-charge of vehicles at earliest in the above vehicles under intimation to the audit.



PARA-06:-Recoverable amount of Annual Allowance to Doctors – Rs. 3,35,250/-

Audit Memo. No. 13

Date: 12.09.2024

As per office Memorandum No. A.45012/03/2017 –CHS. V dated 31.08.2017 issued by Ministry of Health & Family Welfare it has been provided that Annual allowance will be paid at the rate of Rs. 2250/- p.m to 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 and Rs 1350/- p.m to General Duty Medical Officers (GDMO) who do not possess any Post Graduate qualification or who may possess unrecognized PG qualification These rates of Annual Allowance will be subject to the following condition.

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.

However, there is no records provided by the hospital authority on the subject cited above. On scrutiny of related records/PBR of LBS Hospital, Delhi as provided. it has been observed that hospital has paid Annual Allowance as a part of their pay & Allowances without obtaining intended Utilization from the doctors for this allowance for the year 2023-2024. Some of the instances of payment of annual allowance paid during 2023-24 are as under.

Sl. No.	Name of the Medical Officer (Dr.)	Designation	Period	Rate	Annual allowance paid (in Rs.)
1.	Adarsh Kumar	CMO(SAG)	01.03.2023 to 01.02.2024	2250 x12	27000
2.	Alok Kumar Aggrawal	Consultant	01.03.2023 to 01.02.2024	2250 x12	27000
3.	Kavita Gupta	CMO (SAG)	01.03.2023 to 01.02.2024	2250 x12	27000
4.	Naveen Kumar	Consultant	01.03.2023 to 01.02.2024	2250 x12	27000
5.	Rakesh Singh	CMO(NFSG)	01.03.2023 to 31.07.2023	1350x5	6750
6.	Meghnath Singh	CMO	01.03.2023 to 01.02.2024	1350x12	16200
7.	Parmesh Sharma	CMO	01.03.2023 to 01.02.2024	2250x12	27000
8.	Praveen Kr. Dalmia	CMO	01.03.2023 to 01.02.2024	1350x12	16200
9.	Rachna Jain	Specialist Gr-I	01.03.2023 to 01.02.2024	2250x12	27000
10.	Sher Bahadur Jangpangi	CMO(SAG)	01.03.2023 to 01.02.2024	1350x12	16200

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11.	Tapsi Chatterjee	CMO (SAG)	01.03.2023 to 01.02.2024	2250x12 ✓	27000
12.	Akhilesh Kr. Verma	CMO	01.03.2023 to 01.02.2024	1350x12 ✓	16200
13.	Amita Saxena	CMO (SAG)	01.03.2023 to 31.12.2023	2250x10 ✓	22500 ✓
14.	Ram Janam Ram	Consultant	01.03.2023 to 01.02.2024	2250x12 ✓	27000 ✓
15.	Laxmi Singh	CMO (SAG)	01.03.2023 to 01.02.2024	1350x12 ✓	16200 ✓
16.	Harish Mansukhani	CMO	01.03.2023 to 30.06.2023	2250x4 ✓	9000 ✓
Total (in Rs.)					335250 ✓

Hospital authority may recover to **Rs. 3,35,250/-** from the above officers after due verification of facts and figures/obtaining intended Utilization from the doctors under intimation to the audit. Similar type of other cases may also be got reviewed at hospital level.



PARA-07:-Non-obtaining of status of works for amounting to Rs.88,98,561/- issued to PWD

Audit Memo. No. 17
Date: 13.09.2024

Test check of the records relating to sanctions granted for various works including repair and maintenance works revealed that Administrative approvals and Expenditure sanctions were given to PWD for different type of works in LBS Hospital, Delhi for hospital maintenance works during the audit period 2023-24. Since the Administrative approval/Expenditure sanctions were issued to PWD involve a huge amount, proper follow up/watch on the physical and financial progress of the work for which the A/A & E/S issued is required.


Some of the instances against with sanctions were issued is as under:

Some of the instances against with sanctions were issued is as under.

Sl. No.	Head	Subject	Sanction order no. & issued date	Amount
1.	2210	Supplying and fixing of Air conditioning units at LBS Hospital	No.61(02)/PWD/LBSH/Vol-VIII/2020-21/5515-21 dt.10.07.2023	2081643
2.		SITC of extension of CCTV cameras in various locations at LBS Hospital.	No.61(02)/PWD/LBSH/Vol-VIII/2020-21/3943 dt.26.05.2023	1533787
3.		Upgradation/strengthening of existing main Emergency panel and distribution system in essential areas such as OT, ICU, SNCU etc.	No.61(02)/PWD/LBSH/Vol-VIII/2020-21/2763 dt.01.04.2023	5283131
Total (in Rs.)				8898561

Audit observed that there is no record/files maintained by the hospital to watch the progress of works against which A/As & E/Ss issued. There is no internal control on the part of the Hospital authorities over the works after issued of A/As & E/Ss.

The Hospital authorities should take necessary step for to proper follow up/watch on the physical & financial progress of the work for which the A/A & E/S issued to PWD under intimation to audit.



PARA-08:-Non Production/Maintenance of Record.

Audit Memo. No. 20

Date: 13.09.2024

Year 2023-2024:

1. CEA/Tuition Fee register.
2. Records/files pertaining unserviceable stores.
3. Library records.
4. T.A./Conveyance register.
5. Property register.
6. Records pertains to new machinery/equipment not used yet.
7. Records pertains to Outsourcing of Nursing Orderly.
8. Dead Stock register.

The HOO may get the above said records traced or got maintained and produce before the next audit for scrutiny and observation.



Accounts Officer



**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXII**

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

TAN 1: Shortcomings in maintenance of Service Books.

Audit Memo. No.01

Dated: 04.09.2024

During the test check of service books of the officers/officials during the audit period, the following shortcomings have been noticed:

2. The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases. The few instances are given below:-

S. No.	Name (Ms./Mr./Smt.)	Designation	Remarks
1.	Virginia Vimal	Nursing Officer	Fresh Photograph is not pasted/attested.
2.	Sherly Benny	Nursing Officer	
3.	Rim Saji	Nursing Officer	
4.	Liju Thomas	Nursing Officer	
5.	Bindu Vijay	Nursing Officer	
6.	Dinesh Kumar	Nursing Orderly	
7.	Kiran	Nursing Orderly	

3. Entry of AADHAR Number should be made in the Service Book of the officers/officials which is required as per instruction circulated by the Finance Department, GNCT of Delhi vide letter No. F.3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
4. In most of the cases, Nominations papers for DCRG, Family Pension, UTGEIS, Details of Family, Home Town Declaration/medical examination/Verification of character & antecedents are not entered/attached in Service Book. The few instances are given below:-

S. No.	Name (Ms./Mr./Smt.)	Designation
1.	Virginia Vimal	Nursing Officer
2.	Liju Thomas	Nursing Officer

5. Up-to Date Service verification have not been carried out. The few instances are given below:-

S. No.	Name (Ms./Mr./Smt.)	Designation	Service verified upto
1.	Rakesh Kr. Bajpai	O.T. Asstt.	31.07.2023
2.	Lalita Singh	Lab. Tech.	31.03.2022
3.	Shivani Semwal	Lab. Asstt.	31.07.2022
4.	Virginia Vimal	Nsg. Officer	31.05.2022
5.	Sherly Benny	Nsg. Officer	31.08.2022
6.	Rini Saji	Nsg. Officer	31.08.2022
7.	Liju Thomas	Nsg. Officer	31.08.2022
8.	Bindu Vijay	Nsg. Officer	31.08.2022
9.	Dinesh Kumar	Nur. Orderly	30.09.2021
10.	Kiran	Nur. Orderly	31.07.2023

Necessary action may be taken to get the Service Books of the officials completed under intimation to Audit. Similar other cases may also be examined and their service records be updated accordingly.



TAN 2: 18 Years Service Verification.**Audit Memo. No. 02****Date: 05.09.2024**

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the officers/officials who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribed proforma. On review of the records in this regard, it was noticed that Service Book of the following employees who have attained 18 years qualifying services has not been verified from PAO concerned.

Sr. No	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement on superannuation
1.	Liju Thomas, Nsg. Officer	06.02.1975	30.05.2000	28.02.2035
2.	Bindu Vijay, Nsg. Officer	25.05.1976	25.10.1999	31.05.2036
3.	Sherly Benny, Nsg. Officer	10.11.1974	22.06.1999	30.11.2034
4.	Rini Saji, Nsg. Officer	28.04.1975	18.06.1999	30.04.2035
5.	Laxman Singh, Driver (Gr II)	15.07.1967	24.02.1992	31.07.2027
6.	Dinesh Kumar Nursing. Orderly	08.03.1973	20.09.2003	31.03.2033
7.	Kiran, Nursing Orderly	01.04.1972	14.02.2001	31.03.2032

The verification of qualifying services may be got done from concerned P.A.O. and compliance be shown to the Audit. Other similar cases, if any, may also be taken into account for similar action.



TAN 3: Shortcomings in maintenance of Stock Registers.

Audit Memo. No. 06

Date: 10.09.2024

During test check of stock registers maintained for surgical, medicines and Lab items by the Lal Bahadur Shastri Hospital, Khichripur, Delhi, the following shortcomings were noticed during the audit period 2023-24.

1. Proper indexing is not made in the Lab store register.
2. Numerous cutting and overwriting is found in the registers; it should be attested by the competent authority.
3. Non Physical verification of stock registers: - As per rule 213 of GFR 2017, physical verification of consumable and non-consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Shortcomings, if any shall be promptly investigated and brought to account.
4. Signature of recipients is not available in the stock register.
5. Most of stock entries have not been verified by the officer in-charge.

Necessary action may be taken to update the stock registers under intimation to Audit.



TAN 4: Unrealistic Budgeting.

Audit Memo. No. 08

Date: 11.09.2024

During test check of reconciliation/records of LBS Hospital, Delhi and as per provision under GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately as and when they are foreseen, without waiting till the end of the Financial year unless these are required to meet out the increases expenditure under some other unit or units which can definitely be foreseen at that time.


The details of Budget allocated, Actual Expenditure, Excess/Savings in respect of Lal Bahadur Shastri Hospital, Khichripur, Delhi-91 is as under:

Financial Year 2023-24:

S. No	Head of Account	Budget Allocated (in Rs.)	Expenditure (in Rs.)	Saving amount (in Rs.)	% of Saving
1.	221001789970002	53300000	26130901	27169099	51
2.	221001789970005	3500000	1461043	2038957	58
3.	221001789970008	5000000	1472987	3527013	71
4.	221001789970009	500000	190490	309510	62
5.	221001789970011	1500000	308466	1191534	79
6.	221001789970019	1000000	23126	976874	98
7.	221001789970024	700000	188293	511707	73
8.	221006101360021	1000000	244956	755044	76

The above table indicates that the Department did not estimate its expenditure on realistic basis as there was no co-relation between Budget Estimates and Actual Expenditure and huge savings were observed which might be surrendered well in time for diversion of funds where ever required in public interest.

The Competent Authority may careful in future for huge savings and not surrendering the funds before the close of financial year.



TAN 5: Shortcomings in maintenance of Pay Bill Registers (PBR).

Audit Memo. No. 10

Date: 11.09.2024

During the test check of the PBRs maintained by the **Lal Bahadur Shastri Hospital, Khichripur, Delhi-91** for the Audit Period 2023-2024, following shortcomings have been noticed: -

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like Increment date, Pay Matrix Level, Details of Govt. Accommodation etc. were also not found completely filled.
2. Several cutting/over-writings made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
3. Past information of some of the employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. The grand total of the columns is not done, this information is required for calculation of Income Tax, GPF contribution etc. Copy of LPC is also required to be appended with the respective page in the PBR.
4. PBR are not regularly (month-wise) signed by the DDO.

Needful may be done under intimation to audit.



TAN 6: Rush of Expenditure in the month of March 2024.**Audit Memo. No. 11****Date: 12.09.2024**

According to Govt. of India decision, rule-62(3) of GFR-2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as a breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry, GOI, has already sensitized all administrative head that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods, services and reimbursement of expenditure already occurred. Min. of Finance's instruction restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

During the test check of reconciliation statement for the month of March 2024 provided to the audit, the budget allocation and actual expenditure of office of LBS Hospital, GNCT Delhi for the above period in the following heads was as under:

Financial Year 2023-24:

S. No	Head of Account	Budget Allocated (in Rs.)	Total Expenditure (in Rs.)	Expenditure of March (in Rs.)	% of Exp. In March
1.	221001789970009	500000	190490	130540	69
2.	221001789970011	1500000	308466	203875	66
3.	221001789970016	1000000	821328	390852	47
4.	221001789970049	500000	487376	119531	24
5.	221001789970029	5000000	3415299	748182	22

As per details given in the above table, it was observed that the department has incurred maximum expenditure under different heads ranging from 22 to 69 in the month of March 2024 of financial year, which is in violation of rule.

Further the instructions contained in above referred rule may strictly be followed in future.



TAN 7: Shortcomings in Income Tax deduction.

Audit Memo. No. 12

Date: 12.09.2024

As per Income Tax Rules, DDO is required to deduct Income Tax on monthly basis from employee's salary after computing average monthly income of the employees considering the details of proposed savings given by them. During the course of Test check of the records made available to Audit, it has been noticed that a nominal amount has been deducted from monthly salary of employees without computing their estimated annual income. Further, in last two or three months of the Financial Year, major portion of Income Tax has been deducted. It is the violation of the instructions of the Income Tax Rules. The Income Tax deductions for the 2023-24 as per records are given below:-

FINANCIAL YEAR 2023-24					
S. No	Name of the Officer/Official & Designation	Income Tax deducted from 3/2023 to 11/2023	Income Tax deducted in 12/2023	Income Tax deducted in 01/2024	Income Tax deducted in 02/2024
1.	Dr. Parmesh Sharma, CMO	765000	70000	70000	170000
2.	Dr. Tarun Kr. Ravi, Specialist (GR-I)	675000	115000	90000	90000
3.	Dr. Anupama Singh, Specialist	450000	85000	85000	85000
4.	Dr. Aakanksha Singh Rastogi, MO	162000	30000	30000	30000
5.	Dr. Vijay Kumar, Specialist (GR-I)	630000	1120000	112000	112000
6.	Ms. Hemlata Regar, Nursing Officer	63000	39000	39000	39000
7.	Sh. Kishore Mal Balai, Nsg. Officer	108000	33000	33000	33000
8.	Ms. Krishna Bairwa, Nsg. Officer	180000	34000	34000	39000
9.	Sh. Rakesh Kr. Bairwa, Nsg. Officer	81000	25000	25000	25000
10.	Sh. Laxman Chaurasiya	13500	8000	8000	8000

Competent Authority should assess the amount of Income Tax in advance and deduct in monthly installment and final adjustment may be made in the last salary of the Financial Year.

TAN 8:Wastage of Blood Units.

Audit Memo. No. 14


Date: 12.09.2024

During the test check of Blood bank, the details provided by the in-charge Blood bank of platelet units prepared and the units utilized for the needy patients in respect of LBS hospital, Delhi, it revealed that huge percent of blood units has been discarded.

Total units prepared of Platelets for the audit period 2023-24 were 84 units out of which 55 units were discarded. The percentage of discarded platelets units is almost 65%.

Keeping in view the nature of units having short expiry, it could have been transferred to other places before expiry in that case it could have been utilized optimally for saving the life of needy patients.

The hospital authority may resort to the necessary action to minimize the discard of blood units.



TAN 9: Shortcomings in grant of rebate on HBA/HRA in Income Tax.

Audit Memo. No. 15


Date: 13.09.2024

As per section 10 (13A)/Sec-24 of Income tax, the following formalities should be completed by the employee before claiming the HRA/HBA exemption:

1. Employees must have a valid signed rent agreement even if they are his/her parents. The rent agreement must mention all the relevant details such as amount of monthly rent, time period of rent agreement, address of rented house, details of other charges such as electricity bill, water charges etc. In case parents are landlord, make sure that they include the rental income too while filing their returns.
2. Rent payment should be made through banking channels instead of cash.
3. It is mandatory to furnish rent receipt to the employer for claiming HRA exemption for the monthly rent paid more than Rs.3000/- p.m.
4. In addition to rent receipt, if rent payment exceeds Rs.1 lakh annually, then it is mandatory to provide the PAN of the landlord.
5. Employees must physically reside in the house while claiming HRA exemption and prior intimation in this regard be submitted in the Deptt. You can claim tax exemption of HRA provided all the conditions to claim relief have been satisfied by you.
6. Copy of documentary evidence of ownership of property.
7. Copy of Bank statement for interest rebate.
8. Undertaking for spouse/others in case of co-applicant.
9. Copy of Possession letter/order etc.

During test check of income statement/Form-16/records for the financial year 2023-24 have been observed that the rebate of HRA/HBA has been granted by the DDO without obtaining required records.

It is advised that the DDO must ensure compliance of Income Tax rule under section 10(13A)/Sec-24 before allowing rebate.



TAN 10: Shelf life of Medicines.

Audit Memo. No. 16

Date: 13.09.2024

The supplier should offer minimum number of batches and ensure that not more than 1/4th of shelf life of drugs/consumables has passed from the date of manufacturing. Loss of premature deterioration due to biological and other activities during the life potency of the drugs shall have to be made good by the contractor/firm free of cost or shall have to refund the cost of substandard drugs lying with the store.

It has been further observed that most of cases, manufacturing date is not mentioned on the challan/bills. In absence of the records shelf life of medicines cannot ascertained.

The Hospital may take appropriate action to remove the above shortcomings under intimation to audit. Other similar cases may also be reviewed at own level.



TAN 11: Shortage of manpower against the sanctioned posts in LBS Hospital.

Audit Memo. No. 18& 19

Date: 13.09.2024

During the test check of records of the Lal Bahadur Shastri Hospital, Delhi, it has been observed that the efficient manpower management and its proper deployment is necessary for effective functioning of hospital. This hospital required efficient strategy for ensuring timely recruitment to minimize deficiencies and adoption of judicious approach deployment of manpower for various rolls and functions so that the adequate coverage is provided to all areas.

The hospital is vested with the responsibility of management of administration and establishment of its own entity. As per the information provided by the hospital, the staff strength and men in position as on date 31.03.2024 revealed that the so many posts were laying vacant as per vacancy position enclosed herewith. In order to facilitate execution of the activities of the hospital, 470 posts have been sanctioned under various cadre. It was, however, observed that as on 31.03.2024, about 44 % posts (205) under various cadre were laying vacant. It is evident from the above ~~that~~ that as on 31.03.2024 the actual strength was 56% (265) posts.

Lal Bahadur Shastri Hospital, Khichripur, Delhi is a 100 Bedded Hospital. It aims is to provide Out-door & In-door services free of cost on the minimum assured services set by Indian Public Health Standards, Govt. of Delhi. The main function of the hospital is providing General OPD and Medical Care, specialized services such as Medicine, Surgery, ENT, Pediatrics, Orthopedics, Gynea., Dental and Skin etc. along with Casualty cases.

There is sanctioned post of Dresser are 06 but the hospital run only by 01 dresser.

Thus, due to vacant posts of Dresser, which is hampering the patients care day by day and the patients are suffering.

Nothing on record furnished for audit scrutiny was available to suggest that any initiative had been taken to fill up that vacant posts to facilitate smooth functioning of the hospital to ensure fulfilment of the assigned mandate. The shortage of sanctioned staff adversely affects the function of the hospital.

Necessary action may be taken for shortage manpower against the sanctioned posts and do the needful and compliance may be shown to audit.


Accounts Officer


INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXII