

D. No. 8612

Date 21/09/2023

L.B.S. Hospital, Delhi-91

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> 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,  
9<sup>th</sup> Level, Delhi Sachivalaya, I.P. Estate,  
New Delhi.

Sub:- IAR in r/o Lal Bahadur Shastri Hospital, Khichripur, Delhi-110091 for the period 2021-2022.

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 2021-22 containing 25 Audit Paras (17 old para and 08 para in the current report) and 09 Test Audit Note with the recovery of Rs.486852/- (Rs.4,75,800/- old recovery and Rs.11,052/- current recovery pointed out in 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.

Encl.: - as above.

Yours faithfully,

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Sr. ACCOUNTS OFFICER(AUDIT)

N0.F.1/DA/Audit/IAR/PAO-24/2984/ 4655

Dated: 18/9/23

✓ 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.

*[Signature]*

Sr. ACCOUNTS OFFICER(AUDIT)

Encl.: - as above.

Sr. AO

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**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIA 1,  
NEW DELHI - 110002**

**Sub:- Audit Report of Lal Bahadur Shastri Hospital, Govt. Of NCT of Delhi KhichriPur, Delhi-110091 for the period 2021-22.**

**INTRODUCTION:-**

The I.A.R on the accounts of Lal Bahadur Shastri Hospital, Govt. Of NCT of Delhi KhichriPur, Delhi-110091 for the period 2021-22 was conducted by the field Audit party No. XII comprising of Mrs. Monika Dhingra, IAO, Sh. Satish Kumar, ASO and Mrs. Ishrat Jahan, DEO. The Audit was conducted during the period from 18.01.2023 to 13.02.2023 (Extended for 5 days. Total working days 15).

**AIMS AND OBJECTIVES:-**

LBS Hospital, Delhi is a 113 bedded hospital and situated at Khichripur, East Delhi. The Hospital provided medical facilities in various specialities like Medicine, Surgery, Paediatrics, Gyane & Obstt, ENT, Orthopaedics Dental and Skin Faculty. It caters to the medical needs people of Khichripur, Trilok Puri, Mayur Vihar Phase I, II & III Ghazipur, Kondli, Noida etc. Its main objective is to provide medical facilities to poor, socioeconomically weaker section of the society in and around resettlement colonies.

**HOD/HOS/DDO's/CASHIERS:-**

The following officers/Officials have served as H.O.D/H.O.O/D.D.O/Cashier during year Audit Period 2021-2022.

**H.O.D**

Sl. No.	NAME OF THE OFFICER	DESIGNATION	PERIOD
1.	Dr. Harish Mansukhani	MS	29.10.2020 to 31.03.2021
2.	Dr. Sanjay Agrawal	MS	17.04.2021 to Till Date

**H.O.O**

Sl. No.	NAME OF THE OFFICER	DESIGNATION	PERIOD
1.	Dr. S.B. Jangpangi	DMS	04.11.2020 to Till Date

**D.D.O.**

Sl. No.	NAME OF THE OFFICER	DESIGNATION	PERIOD
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 OF THE OFFICER	DESIGNATION	PERIOD
1.	Sh. Rajesh Kumar	Junior Assistant	02.09.2020 to Till Date

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**Budget Allocation & Expenditure for the year 2021-2022**

Financial year	Budget Allocation	Expenditure
2021-2022	870800000	790793359

**Statutory Audit:-**

As per reply submitted by the Department AGCR audit has been conducted upto 31.03.2021.

**Vacancy Statement:-**

**Vacancy Statement as on 09.02.2023**

S.N.	Group	Name of Post	Sanctioned	Filled		Vacant	Remarks
				Regular	Contractual		
1	A	Medical Superintendent	1	1	0	0	
2		Dy. Medical superintendent	1	1	0	0	
3		Consultants/Specialists	25	21	0	4	
4		Medical officers	31	26	0	5	
5		CAS(Dental)	2	0	1	1	
6	B	ANS	2	1	0	1	
7	C	Senior Nursing Officer	17	16	0	1	
8		Nursing Officer	147	91	8	48	
9	C	Group C MTS (Regular)	98	38	57	3	57 Manpower is engaged on outsource basis against vacant post
		Outsource	18	0	18	0	
10	C	Sr. Radiographer	2	2	0	0	
11		Radiographer	8	5	3	0	
12		Lab technician	8	4	0	5	
13		Lab Assistant	14	4	10	0	
14		OT Technician	9	4	4	1	

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15		OT Assistant	13	3	5	5	
16		Physiotherapist	1	1	0	0	
17		Occupational Therapist	1	1	0	0	
18		Dental Hygienist	1	1	0	0	
19		Post Mortem Tech.	2	0	1	1	
20		Post Mortem Asst.	2	0	1	1	
21		ECG Tech.	4	1	3	0	
22		Audiometric Asst.	1	1	0	0	
23		Refractionist	1	1	0	0	
24		CSSD Tech.	1	0	0	1	
25		CSSD Asst.	1	0	0	1	
26		Pharmacist	14	11	0	3	
27		Asst. Dietician	1	1	0	0	
28		Dark Room Asst.	3	2	1	0	
29		Dresser	6	1	0	5	
30		Driver	6	5	0	1	
31	B	Section Officer	1	1	0	0	
32	C	Asst. Section Officer	1	1	0	0	
33		Senior Asst.	6	4	0	2	
34		Junior Asst.	12	7	0	5	
35	A	Sr Accounts Officer	1	1	0	0	
36	B	Asst. Account Officer	1	1	0	0	
37	B	M.R.O.	1	0	0	1	
38	B	Statistical Officer	1	1	0	0	
39	B	Statistical Asst.	3	2	0	1	
40	B	Private secretary	1	0	0	1	
41	B	PA	1	1	0	0	
42		Clinical Psychologist (de-addiction centre)	1	0	0	1	
43		Medical Social worker (de-addiction centre)	1	0	0	1	
44		Peer Attendant (de-addiction centre)	3	0	0	3	
		Total	475	261	112	102	

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Tenure posts							
45	A	Senior Residents	66	63	0	3	
46		Senior Residents (psychiatry)	1	1	0	0	
47		Junior Residents (Medical)	40	35	0	5	
48		Junior Residents (Dental)	1	1	0	0	
		<b>Total</b>	<b>583</b>	<b>361</b>	<b>112</b>	<b>110</b>	

#### Maintenance of Records:-

The maintenance of records of Lal Bahadur Shastri Hospital, Govt. Of NCT of Delhi Khichri Pur, Delhi-110091 for the period 2021-22 was found satisfactory subject of observations made in current audit report and in test audit note.

#### Old Audit report

There were 20 audit para's outstanding in the previous audit report with recovery of Rs. 5,84,148/-. As per reply submitted by the Lal Bahadur Shastri Hospital, Govt. Of NCT Of Delhi Khichripur, Delhi-110091, 02 Paras have been fully settled and 01 Para settled and taken afresh in the Current Audit Report with recovery of amounting to Rs. 1,08,348/-. The remaining 17 para's have been incorporated with current audit report with recovery of Rs. 4,75,800/- as part-I (old audit report)

#### (A) Details of Old Outstanding Paras:-

S. No.	Year	Total Para's	Para Settled	Para no. Of settled para's	Outstanding Para's with para No.
1	1993-1995	01	Nil	Nil	01
2	2009-2010	02	Nil	Nil	02
3	2010-2011	01	Nil	Nil	01
2	2011-2012	02	Nil	Nil	02
5	2012-2013	01	Nil	Nil	01
6	2013-2015	04	Nil	Nil	04
7	2015-2017	02	Nil	Nil	02
8	2017-2018	02	Nil	Nil	02
9	2018-2021	05	03	01, 02 & 05 (Para No.05 settled and taken afresh)	02
<b>Total</b>		<b>20</b>	<b>03</b>	<b>--</b>	<b>17</b>

#### (B) Details of Old Recovery:-

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
1	2018-2021	1,04,136/-	01	1,04,136/-	Nil
2	2018-2021	4,212/-	02	4,212/-	NIL
<b>Total</b>		<b>1,08,348/-</b>			

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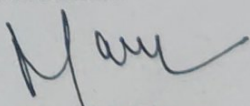
**Current Audit Report.**

During the course of current audit 18 Audit Memos (23 Record Memos and 18 Observation Memos) were issued to the unit highlighting various irregularities with recovery of Rs. 11052/-. 02 memos have been settled on the spot with recovery of Rs. Nil. Remaining 16 Observation Memos & Record Memo have been converted into 08 Paras alongwith recovery of Rs. 11052/- and 09 TAN, which have been incorporated in the Current Audit Report as Part-II.

**Details of Current Audit Paras with Recovery (Audit period 2021-22):-**

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on spot	Balance	
1	01	1,620/-	Nil	1620/-	Short Recovery of License Fee (PARA No. 01)
2	04	--	--	--	Irregularities in payment of Electricity charges (PARA No. 02)
3	05	--	--	--	Non availing the rebate on water bills from DJB (PARA No. 03)
4	06	--	--	--	Regarding reduction of Electricity expenditure by installation of solar system (PARA No. 04)
5	14	9,432/-	--	9,432/-	Transport Allowance given during absence from duty/leave for full calendar months (PARA No. 05)
6	16	--	--	--	Loss of Govt. Revenue in R/O Licence Fee and Water Charges (PARA 06)
7	17	--	--	--	Delay in Condemnation/obsolete/unserviceable Items/equipments etc. (PARA No. 07)
8	Record Memo 01 to 23	--	--	--	Non-Production of Records (PARA No. 08)

The internal audit report has been prepared on the basis of information furnished and made available by the Lal Bahadur Shastri Hospital, Govt. of NCT of Delhi KhichriPur, Delhi-110091 disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
(Monika Dhingra)  
Inspecting Audit Officer  
Audit Party No.XII