Annexure - 'C'

Government of NCT of Delhi
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F.No.1(386)/2023SHMC/Misc./ 864 Dated: 19/3/2026

To,

The Senior Audit Officer (Audit Branch),
Directorate of Audit,
Government of NCT of Delhi,
4th Level, C-Wing, Delhi Sachivalaya,
I.P. Estate, New Delhi - 110002

Subject: - Action Taken Note on the Audit Paras in reference to letter No. F. No.1/DA/Audit/IAR/PAO-01/136/2023-24/2445-2446 dated 25.04.2025

Sir,

Refer to the above cited letter regarding Audit Paras pertaining to this institution, the reply/ ATN on the different Audit Paras are as under:-

Sr. No.	Para No/TAN No	Dated	Observation by Audit Party	Reply by concerned branch
01.	Para No.01 Audit memo No.13	22/07/2021	Non-availing of rebate of Rs.18,308/- from Delhi Jal Board	The hospital has had a rainwater harvesting facility installed on the premises of SHMC since 2016. The same information was already communicated to the Zonal Revenue Office (DJB) for claiming a 15% rebate for the periods 2018-19 and 2019-20 amounting to Rs. 18,308/-. However, DJB has not deducted the said amount from the water bill of SHMC. Proof of the above communication is attached with this letter for your necessary action Accordingly, the said audit Para may be dropped. (Annexure 1).
02.	Para No. 02		Non production of records	Henceforth institute will take care to provide the necessary files to Audit officials. Accordingly, Para may be dropped.
03.	Para No.05 Audit memo No.11	28/11/2022	Purchase of property items from various funds and transferred to property register	It is submitted that all entries from Sl. No. 01 to 05 have been duly recorded in the Property Register.) Accordingly, the said audit Para may be dropped. (Annexure 2).
04.	TAN 01 Audit memo No.07	21/11/2022	Improper maintenance of Pay Bill Registers	All PBRs and Bill Registers have updated Year 2020-21 to 2021-22.

05	TAN 02 Audit memo No.04	21/11/2022	Improper maintenance of Pay Bill Registers	All PBRs and Bill Registers have updated Year 2020-21 to 2021-22
06	TAN 2 Audit memo No.06	23/11/2022	Short coming in maintenance of Service Books	The Service Books of the officials concerned have been updated by re-attesting particulars, pasting and attesting fresh photographs wherever due, obtaining signatures of officials after annual verification as per SR 202, attesting corrections properly, and recording pending entries including annual increments (2021 & 2022). Verification of qualifying service from PAO has been initiated/completed as applicable, and AADHAR numbers have also been entered in the Service Books as per instructions. Necessary instructions have been issued to ensure strict compliance in future. The audit para may kindly be treated as complied with.
07	TAN 4 audit Memo No 07	23.11.2022	Rebate in HRA receipts in Income Tax	All the advisory related to HRA receipts noted and corrected. The audit para may kindly be treated as complied with
08	PARA No 3	04.12.2023	Non Utilization of X Ray machine	The operation of the X Ray machine was contingent upon the issuance of the requisite license from Atomic Energy Regulatory Board (Radiological Safety Division, Government of India). The said authorization was duly granted on 21/12/2023 (copy enclosed). Consequent upon the receipt of this license, the X Ray machine has been rendered operational and has commenced functioning w.e.f 01/01/2024. This reply is submitted for kind consideration and for closure of the audit observation. Accordingly, the said audit Para may be dropped. (Annexure 3).
09	PARA No 5	06.12.2023	Shortcomings in maintenance of Library Records	Due diligence is exercised in maintaining the records available in Central Library, however the following points may be considered: **1.** The page counting certificate is given on the first page of the INDEX. The declaration in this regard i.e 301 pages has been duly signed on dated 12/06/2010 by the Library Officer.(copy enclosed) **2.** Regarding cutting and overwriting, necessary procedural steps are being taken to regularize the entries where corrections have occurred, in consultation with Head of Section. **3.** The order for condemnation of books has to be received from any committee. Further, the post of Librarian & Library Assistant are lying vacant and at present. Mr. Ravi Kant Sharma is overseeing the work of Library Assistant.

				In addition to these duties, he has been assigned responsibilities pertaining to patient care and operational support in Department of Radiology. He is attending al radiology-related tasks as required. Similarly, Dr, KG Mahabole (Nodal Officer, Central Library), in addition to Central Library is overseeing teaching activities and managing the Pathology Laboratory. He is actively engaged in conducting Practical Sessions, delivering lectures to IInd year BHMS students, including supervision of Clinical Pathology Laboratory. He is also entrusted with responsibilities pertaining to assigned departmental administration and patient care services. **4.** Stock/Physical verification of books has been completed. **5.** If anyone fails to return the books then we are already recovering the cost value of the book or replacement of the book from the defaulter. Accordingly, the said audit Para may be dropped. (Annexure 4).
10	Tan 1 Audit Memo No. 03	23.12.2023	Shortcomings in Maintenance of Pay Bill Registers	All PBRs and Bill Registers have updated Year 2022-23
11	Tan 2 Audit Memo No. 04	30.12.2023	Shortcomings in Maintenance of Bill Register	All PBRs and Bill Registers have updated Year 2020-22 to 2021-22
12	Tan 3 Audit Memo No. 08	05.12.2023	Short coming in maintenance of Service Books	Particulars of the officials have been re-attested, and fresh photographs have been appended along with copy of Aadhar Card and attested wherever due. All mentioned Service Books have been shown to the respective officials, and their signatures have been obtained. All previous overwriting has been duly attested by the HOO. Use of white fluid has been strictly prohibited for future entries. Verification of service for officials with 25+ years of service (Rule 32(1) CCS Pension Rules) has been initiated with the PAO. Annual increment entries for July 2022 and 2023 have been updated and verified in her Service Book. Leave accounts for all officials have been updated from January 2022 onwards to ensure authenticity. The Service Books are now updated as per rules. Necessary instructions have been issued to ensure strict compliance in future. The audit para may kindly be treated as complied with.
13	Tan 4 Audit Memo No. 08	08.12.2023	Non Maintenance of Property Register	All the advisory related to General Store noted and corrected.

14	PARA No 1 Audit Memo No. 04	10.03.2025	Non obtaining the certificate regarding Annual Allowance	The faculty members & medical officers have certified that the Annual Allowance drawn by them has been utilized for the academic/professional purpose for which it was intended. These certificates are now available in the office record. In view of the compliance made, it is requested that the audit para may kindly be settled.
15	PARA No 21 Audit Memo No. 04	11.03.2025	Recovery of overpayment pf Pay and Allowances (20%) after availing CCL above 365 days of leave amounting to Rs 7,233/-	With reference to Para-2 regarding the recovery of overpayment for Child Care Leave (CCL) exceeding 365 days, the following compliance is submitted. The total recovery amount of ₹7,233/- observed in respect of Ms. Sheela Kapil, Lab Technician, has been successfully recovered. The overpayment occurred due to the official being paid 100% salary instead of the 80% due for the periods of 10.09.2024 to 13.09.2024 and 10.02.2025 to 15.02.2025, which has now been rectified. A copy of the recovery entry in the Pay Bill Register / Chillan is attached herewith for your record. All other CCL records have been scrutinized to ensure strict adherence to the 80% salary slab for leave beyond 365 days as per Rule 43-C. In view of the recovery already being made, it is requested that this audit Para may kindly be settled. (Annexure 5).
16	Para No.03	13/03/2025	Non imposing of penalty on account of delay in supply of single loading Computed Radiography System SLCRS amounting to Rs5,395/-	The room where the SLCRS was to be installed was under construction by the PWD and the vendor was verbally informed not to supply the machine as there was no appropriate place available in the Radiology Department where SLCRS could be installed started. As the vendor has delayed the supply on request of the hospital, so no penalty can be imposed. Accordingly, the said audit Para may be dropped. (Annexure 6).
17	Para No.04 Audit memo No.08	24/03/2025	Non utilization of Operation Theatre facilitated in the Hospital	Efforts are being taken for restructuring of Operation Theatre as per NCH norms and thereafter it will be utilized for the minor surgical procedures. Accordingly, the said audit Para may be dropped.
18	Para No.04 Audit memo No.08	25/03/2025	Improper maintenance of Caution money record	Record of caution money is present in the Account branch in fee adjustment file (F.No.10 (1)/SHMC/2000) from 2021 onwards. The proper register exclusively for caution money is being maintained from the batch 2025. At present the total amount in the caution money account is Rs. 5,03,570/ The excess amount after keeping the caution money from 2021 is (Rs. 5,03,570 -Rs. 3,93,750) = Rs. 1,09,820/-will be deposited in the PAO.

				Accordingly, the said audit Para may be dropped. (Annexure 7).
19	TAN 1 Audit Memo No 03	07.03.2025	Shortcomings in maintenance of Pay Bill Registers	Shortcomings in maintenance of pay Bill Registers year 2022-23
20	TAN 2 Audit Memo No 06	12.03.2025	Shortcomings in maintenance of Service Books	Particulars of the officials have been re-attested, and fresh photographs have been appended and attested wherever due. All mentioned Service Books have been shown to the respective officials, and their signatures have been obtained. All previous overwriting has been duly attested by the HOO. Use of white fluid has been strictly prohibited for future entries. Verification of service for officials with 25+ years of service (Rule 32(1) CCS Pension Rules) has been initiated with the PAO. Annual increment entries for July 2022 and 2023 have been updated and verified in her Service Book. Leave accounts for all officials have been updated from January 2022 onwards to ensure authenticity. The Service Books are now updated as per rules. Necessary instructions have been issued to ensure strict compliance in future.
21	TAN 3 Audit Memo No 10	26.03.2025	Shortcoming in maintenance of Consumable stock Registers	All the advisory related to medical store point No. 1, 2 and 3 noted and corrected.

This issues with the prior approval of Principal Incharge / HOD.

19/3/2026

(Dr. R. C. Bawiska
Head of Offi