

13/1/c

**DTE. OF AUDIT, GNCT OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT,
I.P.ESTATE, NEW DELHI-110002**

PARTY NO. 30

Sub:-Local Fund Audit report of **Ch. Brahm Prakash Ayurved Charak Sansthan**, GNCTD of Delhi, Najafgarh, Khera Dabar, New Delhi-110073 for the period 2024-25.

Brief Profile of the Sansthan

Chaudhary Brahm Prakash Ayurved Charak Sansthan (CBPACS) is an autonomous Ayurvedic Medical College and Hospital under the Government of NCT of Delhi, registered under the Societies Registration Act, 1860. The Hon'ble Minister for Health and Family Welfare, Government of Delhi, serves as the Chairperson of the Governing Council. The institute is named in honour of Late Shri Chaudhary Brahm Prakash Ji, the first Chief Minister of Delhi.


Infrastructure

CBPACS is located on a sprawling 95-acre lush green, eco-friendly campus with a total built-up area of 47,150 sq. metres. The institute comprises separate four-storeyed academic and hospital blocks, with a centrally air-conditioned hospital complex supported by a centralized AC plant in the basement.

Academic infrastructure includes five well-equipped lecture theatres and one seminar hall with modern audio-visual facilities. The campus also houses separate hostels for boys, girls, and doctors, a central library, sports facilities, canteen, and residential housing complex. The entire campus is equipped with fire safety systems and is declared a Tobacco-Free Zone.

Faculty and Staffing

The institute delivers healthcare services, education, and research through a highly experienced team of faculty members and doctors with national and international exposure. The total sanctioned staff strength of CBPACS is 445, ensuring effective academic, clinical, and administrative functioning.



Academics

CBPACS currently offers the undergraduate B.A.M.S. programme with an annual intake of 100 students. Postgraduate M.D. (Ayurveda) programmes are offered in five departments with a total intake of 29 seats. The institute is affiliated with Guru Gobind Singh Indraprastha University, recognized by the Central Council of Indian Medicine, and approved by the Department of AYUSH, Government of India.

Plans are underway to introduce postgraduate diploma and Ph.D. programmes in various Ayurvedic specialties.

The institute strongly emphasizes hands-on practical training, attracting students from India and abroad, including Sri Lanka, Malaysia, and Trinidad & Tobago. Foreign students are admitted under the sponsorship of the Indian Council of Cultural Relations (ICCR). All fourteen departments are fully equipped with laboratories and museums. Nearly 50 acres of land is being developed into a world-class herbal garden. Eminent national and international scholars are regularly invited for guest lectures on advancements in Ayurveda and allied sciences.

Hospital Services

The attached 210-bedded NABH-accredited Ayurvedic Hospital is centrally air-conditioned and delivers comprehensive healthcare through experienced and skilled medical professionals. The hospital operates 22 specialty OPDs, including Kayachikitsa (Medicine), Panchkarma, Shalaky (Eye & ENT), Stri-Prasuti Vigyan (Gynaecology & Obstetrics), Kaumarbhritya (Paediatrics), Shalya (Surgery), Swasthavritta, and Yoga.

Specialized therapies such as Panchkarma, Kshar Sutra, Leech Therapy, and Agni Karma are provided. OPDs are equipped with a token display system for patient convenience. Private and general wards offer a comfortable and homely environment supported by trained and compassionate nursing staff. Indoor patients receive nutritious, doctor-prescribed meals aligned with Ayurvedic dietary principles.

CBPACS is the first Ayurvedic hospital in India with fully equipped modern operation theatres for both major and minor surgical procedures to cater healthcare services to patients through OPD and IPD.

To extend healthcare outreach, the institute regularly conducts medical camps and child health check-up programmes in nearby villages and urban slums under the initiative "Aspatal Aapke Dwar."

Additional facilities include a Central Pathology Laboratory, Radiology Unit, DOTS Centre for tuberculosis, ICTC for HIV counselling.

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Academic and Healthcare Campus Facilities

- Separate four-story academic and hospital blocks equipped with central air conditioning and state-of-the-art safety systems.
- Five audio-visual-enabled lecture theatres, a central library, and 14 specialized departments, each with dedicated laboratories and museums.
- A 50-acre world-class Herbal Garden under development, envisioned as a living laboratory for botanical research.
- Comprehensive housing facilities including separate hostels for boys, girls, and doctors, along with sports grounds and staff quarters.

Research and Innovation

In collaboration with CSIR-TRISUTRA, CBPACS is undertaking advanced research on "*Identification of genomic correlates of Prakriti in healthy individuals from the North Indian population of Delhi and Haryana.*"

A Peripheral Pharmacovigilance Cell has been established to document and report adverse drug reactions under the National Pharmacovigilance Programme.

With its expanding academic, clinical, and research capabilities, CBPACS is emerging as a premier centre of excellence in Ayurveda.

List of Officers holding post of HOD/HOO/DDO/Estate Officer and Purchase Officer during the Audit Period

S.No	Post	Name & Designation	Period
1	HOD	Prof. (Dr.) M. B. Gaur, Director-Principal	13.07.2023 to till date
2	HOO	Dr. S. Mishra, Asstt. Prof.	01.04.2024 to 16.12.2025
3	HOO	Prof. (Dr.) Subash Sahoo	17.12.2025 to till date
4	DDO	Ms. Sunita Narang, AD (Finance)	01.04.2024 to till date
5	Estate Officer	Dr. Jai Singh Yadav, Assoc. Prof.	25.01.2022 to till date
6	Purchase Officer	Dr. Atul Bhardwaj, Assoc. Professor	20.08.2025 to till date

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List of Governing Body Member as on 2024-25

S.NO.	NAME	DESIGNATION
1	Minister of H&FW, GNCTD	Chairperson Ex-officio
2	Pr. Secretary H&FW, GNCTD	Vice Chairperson Ex-officio
3.	Pr. Secretary Finance, GNCTD	Member Ex-officio
4	Director , ISM &H, GNCTD	Member Ex-officio
5	Advisor, Ayurveda, Deptt. Of AYUSH, MoHFW, GoI	Member Ex-officio
6	Director, National Institute of Ayurveda, Jaipur or his/her nominee	Member Ex-officio
7	Director, Central Council for Research in Ayurveda and Siddha, Janakpuri or his/her nominee	Member Ex-officio
8	Principal/Medical SUPdt., A&U Tibia College and Hospital, GNCTD	Member Ex-officio
9	Two Ayurvedic Doctors to be nominated by GNCTD	Member / Registrar of Society
10	Two Teachers/Medical officers related with R&D in the field of Ayurveda to be nominated by GNCTD	Member
11	Dean, MAMC	Member Ex-officio
12	One person representing Ayurvedic Pharmaceutical Industry to be nominated by the GNCTD	Member
13	Project Director/Director of Sanstan	Member Secretary Ex-officio

Vacancy Statement

Group	Post Sanctioned	Filled	Regular	Contractual/Outsourced	Vacant
A	110	51	41+1 (On Dep. - AD (Finance))	9	59
B	73	50	03	47 (Staff Nurses on Outsourced)	23
C	262	192	0	192 (30 Contractual & 162 Outsourced)	70
Total	445	293	45	248	152

Financial Position

The accounts of Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Khara Dabur, Najafgarh, New Delhi-110073 for the period 2024-25 was reviewed on a test-check basis. The accounts for FY 2024-25 were compiled by M/s Radheshyam Sharma & Company, Chartered Accountant, 351, 3rd Floor, Aggarwal Modern Bazar, C-33, Lawrence Road Indl. Area, Delhi-35.

Grant-in-Aid, Budget Allocation and Expenditure for the Year 2024-25.

(Amounts in Lacs)

S.No	Description	Salary	General and R & M	Capital	Total
1	Opening Unspent Balance 2023-24	543.88	-396	-59.5	88.38
2	GIA 1st Instalment recd from NCT of Delhi vide No. 400(30)/Plg/H&FW/2021/CD-112654125/ 353HFW/836-846 dated 13.05.24	825.00	250.00	0.00	1075.00
3	GIA 2nd Instalment recd from NCT of Delhi vide No. 400(30)/Plg/H&FW/2021/CD-112654125/353HFW/1434-1444 dated 27.08.2024	1650.00	500.00	0.00	2150.00
4	The 3rd and final instalment of GIA amounting to ₹1,325 lakh was received from the GNCT of Delhi vide letter No. 400(30)/Plg/H&FW/2021/CD-112654125 /353HFW/187-197 dated 04.03.2025. However, only ₹1,075 lakh was reflected in the Utilisation Certificate, comprising ₹50 lakh recd on 17.03.25 and ₹1,025 lakh recd on 31.03.25 in thief Bank through the concerned PAO. Further, ₹250 lakh earmarked for creation of capital assets was not released by the Finance Department during 2024-25.	825.00	250.00	*	*1075.00
5	Interest Accrued				19.77
5	Total	3843.88	604.00	(-)59.5	4408.15
	Expenditure	3796.25	756.34	0	4552.59
	Unspent Balance	47.63	(-)152.34	(-)59.5	(-)144.44

Note:

- * The Sansthan recorded final Grant-in-Aid (GIA) of ₹1,075 lakh in its Utilisation Certificate, comprising ₹50 lakh received on 17.03.2025 and ₹1,025 lakh received on 31.03.2025 in its bank account through the concerned PAO, being relaxation for incurring expenditure, by Finance Department against 03rd and final Grant-in-Aid sanctioned amounted to ₹1,325 lakh, which included ₹250.00 lakh for Creation of Capital Assets for the FY 2024-25, which was not released by FD.

The accounts submitted by the Sansthan reflect **Income over expenditure to the tune of Rs. 3,50,04,445/-** as detailed in Schedule 10,11 &12 (Income) & Schedule 13,14 & 15 (Expenditure of the Financial Statement submitted by the Sansthan for the year 2024-2025.

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Financial statement 384/c

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Statutory Audit Status

Statutory audit of Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Khera Dabur, Najafgarh, New Delhi-110073 upto **2022-23** was conducted by AG (Audit).

Maintenance of Records

The maintenance of essential records was found satisfactory subject to observations raised in individual audit memos.



Part I

Old Audit Report

There were 58 outstanding paras with outstanding recovery of Rs.1,31,48,945,,on the account of O/o Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Khera Dabur, Najafgarh, New Delhi-110073 for which Sansthan has submitted replies for 8 paras with a recovery of Rs.241738/- and settled. Remaining 50 outstanding paras with an outstanding amount of Rs.12907207/- incorporated in the current audit report, this has been discussed with the Head of Office/Unit.

S.N o.	Year	Total Paras	Paras Settled	Para No of settled paras	Outstand-ing Paras with para NO.
1	2008-2010	03	NIL	NIL	4,6,9(3)
2	2010-2011	01	NIL	NIL	6(1)
3	2011-2016	10	Nil	Nil	1,2,3,4,6,7,8,12,18,24(10)
4	2016-2017	01	NIL	NIL	1(1)
5	2017-2019	05	NIL	NIL	1,4,5,6,7(5)
6	2019-2020	05	01	10	5,6,8,11(4)
7	2020-2021	11	NIL	NIL	1,2,3,4,5,6,8,9,10,11,12(11)
8	2021-2022	10	2	04,10	1,2,3,,5,6,7,8,9 (8)
9	2022-2024	12	5	1,2,3,4,12	5,6,7,8,9,10(1),10(2),11(1),11(2)(9)
	TOTAL	58	08	08	50

(YOGESH KAPOOR)
I.A.O., Audit Party No. XXX

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FORM II M-8 (Referred to Para 3.7.2)

Verification Note on the compliance of Old Inspection Report on the Accounts of Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Khera Dabur, Najafgarh, New Delhi-110073

There were 60 Outstanding Objections pertaining to the old inspection reports pertaining to the period 2008-2010 to 2022-2024 of the accounts of the Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Khera Dabur, Najafgarh, New Delhi-110073

S.No.	Start year	End Year	Para No.	Particulars	Outstanding Amount	Explanation by Department	How Settled
1	2019	2020	10	Irregularities in receiving of fine on a/c of late submission of books and misplaced of books	0	As per direction given by Audit, Sansthan vide Officer Order No.2(784)/20-21/C BPACS/pRIME/amr/4847 dt 12.9.2022 has given direction for timely collection and deposit of fine in r/o late submission and misplaced books	Verified and settled
2	2021	2022	04	Short Recovery of Licence fee	70850/-	Deptt has fully recovered licence fee from all employees except one kamal kant, vacated the quarter in 8/2021 instead of 8/2022 as was mentioned in the said para. Quarter Vacation report is enclosed His dues are for the period 15/7/2021 to 8/10/2021 were recovered	Settled
3	2021	2022	10	Non production of records		-	Settled and taken as fresh
4	2022	2024	01	Recovery of Hospital patient care	148968	Fully recovered and copy of PBR attached	Verified and settled

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copy of proof for Recovery has not been made not attached. only order is attached.

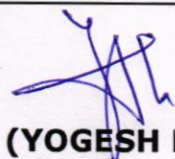
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				allowance		Ms. Anita Raghunathan s.42367 2. Ms.Poonam Kumari Rs.42367 3. Ms.Bhoomika Chauhan Rs.42367 4.Ramashish Maurya Rs.21867 Total Rs.148968	
5	2022	2024	2	Overpayment of pay and allowances due to remaining on CCL	21,920/-	Fully recovered from Dr. Vaishali P.Mali, Assistant Professor. Copy of PBR attached	Verified and settled
6	2022	2024	4	Outstanding dues towards fees of student to other institutes to Rs,2443056	0	The outstanding amount from ICCR received Rs.3716332 and the extra amount is adjusted against previous TF/OCF of Foreign students	Verified and settled
7	2022	2024	3	Avoidable expenditure of injudicious assessment of sanctioned load of electricity supply for fixed charges	0		Settled and taken as fresh
8	2022	2024	12	NPR			Settled and taken as fresh
				TOTAL	241738/-		

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(YOGESH KAPOOR)
I.A.O., Audit Party No. XXX

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

No.F.1/DA/Audit/IAO/18(48)/LFA/2022-24/

Dated:

To

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

Sub.: IAR in r/o the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024 containing 58 Audit Paras (46 old Audit Paras with the recoveries of Rs.71,94,766/- & 12 paras in the Current Audit Report with the recoveries of Rs. 59,54,179/-) and 03 Test Audit Note with the recovery of Rs. 13,148,945/-.

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

Yours faithfully,

Encl.: - as above

Sr.ACCOUNTS OFFICER
(AUDIT)

No.F.1/DA/Audit/IAO/18(48)/LFA/2022-24/ 7516-7517 Dated: 04/12/25
Copy forwarded to the HOO/HOD, the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024 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.

Encl.: - as above

DA 28.11.25
Sr.ACCOUNTS OFFICER
(AUDIT)

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

PART - I
OLD AUDIT REPORT

There were 46 audit Para's outstanding for the period 2008 to 2022 involving recovery of Rs. 71,94,766/-. The department has not submitted the reply of any old outstanding Para's. Hence, no old outstanding para is settled. Remaining 47 outstanding old audit Para's with recovery of Rs. 71,94,766/- have been incorporated in Current Audit Report (Part-III).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2008-10	04, 06, 09	03	0	03
2010-11	06	01	0	01
2011-16	01 to 04, 06 to 08, 12, 18, 24	10	0	10
2016-17	01	01	0	01
2017-19	01, 04 to 07	05	0	05
2019-20	05, 06, 08, 10, 11	05	0	05
2020-21	01 to 06, 08 to 11	11	0	11
2021-22	01 to 10	10	0	10
TOTAL		46	0	46

Details of Old Recoveries

Period	S. No. of Para	Para No.	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
				Raised	Amount Recovered/ Regularized	Balance
2008-10	01 to 03	04, 06, 09	0	0	0	0
2010-11	04	06	0	0	0	0
2011-16	05 to 14	01 to 04, 06 to 08, 12, 18, 24	0	946	0	946
2016-17	15	01	0	0	0	0
2017-19	16 to 21	01, 04 to 07	0	10540	0	10540
2019-20	22 to 26	05, 06, 08, 10, 11	0	70151	0	70151
2020-21	27 to 37	01 to 06, 08 to 11	0	7042279	0	7042279
2021-22	38 to 47	01 to 10	0	70850	0	70850
Total				7194766	0	7194766

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

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

AUDIT REPORT OF CHAUDHARY BRAHAM PRAKASH AYURVED CHARAK
SANSTHAN, KHERA DABAR, NAJAFGARH, DELHI FOR THE PERIOD 2022-23 AND
2023-24.

INTRODUCTION

The Internal Audit Report on the accounts office of Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi for the period 2022-23 and 2023-24 was conducted by the field Audit Party No. XIII comprising of Sh. Rakesh Kohli, IAO/Sr.AO, Sh. Manish Kumar, AAO & Sh. Aman, DEO. The audit was conducted during 15 working days between 13.03.2025 to 04.04.2025.

AIMS & OBJECTIVES

The primary mission of the Sansthan shall be as follows:

1. To develop facility with international standards, which shall provide a comprehensive and most modern set-up for the diagnosis and treatment of all types of all types of diseases by Ayurved system of medicine including Yoga and Naturopathy, an advanced Sansthan for dedicated research and a resource for advanced training in the field of Ayurveda. The Sansthan would provide world-class Ayurved medical care for patients at affordable costs matching with standards maintained by some of the best available facilities in the field in India and abroad.
2. The Ch. Brahm Prakash Ayurvedic Sansthan, would serve as a 'role model' for health care by amalgamating the academic skills of the Universities clinical acumen of the academic skills of the inter institutions, managerial skills of the corporate world and technology development skills of the industry.s

The board objectives for which the Ch. Brahm Prakash Ayurved Charak Sansthan, is being established:

A. Patient Care:

1. To establish a 'centre of excellence' as a national resource facility in the capital that would provide state of the art diagnostic and management facilities for patients with Ayurvedic System of medicine.
2. To establish and maintain an ultra - modern super-Specialty hospital to provide comprehensive medical , surgical Panchkarma Ksharkarma Agni karma, Jalaukarma, Yoga and Naturopathy under one roof for patients suffering from various types of diseases.

A. K. Singh

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

3. To establish hospital(s) and development related to Ayurvedic System of treatment and to provide comprehensive, non – invasive and invasive treatment facilities.
4. To provide consultancy services and interact with the industry for development and manufacturing of Ayurvedic medicine equipments including plantation of Ayurvedic medicinal plants.
5. To collaborate with Indian and foreign research institutions and laboratories and other international organizations in the fields relevant to the objectives of the Sansthan.
6. To establish affiliation and collaborate with recognized Universities and Sansthan of higher learning with India and/or abroad to promote medical education and research or establish scholarship to support knowledge and knowledge based facilities.
7. To establish facilities for the practice of telemedicine.
8. To establish all ancillary and incidental facilities required for achieving the objectives of the Sansthan.
9. To coordinate and collaborate with various hospital/medical professional for back referrals of patients for management of routine problems and follow ups near their homes.

B. Research.

1. To establish a core facility for research in Ayurvedic System of medicine and to provide a sand -alone platform for coordinated research for different agencies and researchers from different disciplines from across the country and also from abroad.
 2. To undertake, aid, promote, guide and coordinate research of a high caliber in basic and applied sciences related to Ayurveda and allied Science.
 3. To provide and promote effective linkages on a continued basis between various scientific and research agencies/laboratories and other organizations working in the country in the field of medicine surgery, endoscopy, indigenous systems of medicine , virology molecular biology, community medicine, biotechnology. Physiology, pharmacology immunology and related clinical and basic science areas.
 4. To provide consultancy and interact with the industry for development and manufacture of newer technologies and drugs.
 5. To collaborate with foreign research institutions and laboratories and other international organizations in fields relevant to the objectives of the Sansthan.
 6. To develop herbal gardens for growing plants related to various indigenous Systems of medicine.
- Anant

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

No.F.1/DA/Audit/IAO/18(48)/LFA/2022-24/

Dated:

To

The Pr. Secretary(Health),
Health & Family Welfare,
Govt. of NCT of Delhi
9th Level, Delhi Secretariat,
I.P. Easte, New Delhi.

Sub.-: IAR in r/o the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024 containing 58 Audit Paras (46 old Audit Paras with the recoveries of Rs.71,94,766/- & 12 paras in the Current Audit Report with the recoveries of Rs. 59,54,179/-) and 03 Test Audit Note with the recovery of Rs. 13,148,945/-.

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

Yours faithfully,

Encl.: - as above

Sr.ACCOUNTS OFFICER
(AUDIT)

No.F.1/DA/Audit/IAO/18(48)/LFA/2022-24/ 7516-7517

Dated: 04/12/25

Copy forwarded to the HOO/HOD, the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabas, Najafgarh, Delhi for the period 2022-2023 & 2023-2024 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.

Encl.: - as above

28.11.25
Sr.ACCOUNTS OFFICER
(AUDIT)

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**Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24**

structures in any part of India or overseas a may be necessary or convenient for carrying out the activities of the Sansthan.

G. To draw, accept, make and endorse discounts and negotiate promissory notes, bills of exchange, cheques or other negotiable instruments for the purpose of the Sansthan.

H. To enter into any agreement with any government or authority, Indian or overseas, to obtain from such Governments or authorities any rights or privileges, concessions, effectively or otherwise, to obtain and carryout, exercise and comply with such arrangements and rights, privileges and concessions that the Sansthan may deem desirable.

I. To invest the funds or money entrusted to the Sansthan, to open such securities or to invest in such manner as may, from time to time, be determined by the Governing Council and to sell transpose such investment as deemed fit in the interests of the Sansthan/Sansthan.

J. To do all other such activities, as may be necessary, incidental or conducive to the attainment of all or any of the above objectives.

K. As a long-term plan, to develop the Sansthan into fully autonomous and self – reliant centre of excellence of national and international repute.

H.O.O./ D.D.O's / CASHIERS: -

The following officers have served as HOD/ HOO / DDO / Cashier during 2022-23 and 2023-24:

HOD

S.NO	NAME	DESIGNATION	FROM -TO
1.	Prof. (Dr.) Vidula Gujjarwar	Professor, RNVV	01.04.2022 to 12.07.2023
2.	Prof. (Dr.) M.B. Gaur	Professor, Kriya Sharir	13.07.2023 to 31.03.2024

HOO

S.NO	NAME	DESIGNATION	FROM -TO
1.	-	-	01.04.2022 to 24.08.2022
2.	Dr. S. S. Mishra	Assistant Professor, Agad Tantra	25.08.2022 to 31.03.2024

DDO

S.NO	NAME	DESIGNATION	FROM -TO
1.	Sh. Ram Kanwar	Sr. AO	01.04.2022 to 12.04.2023
2.	Sh. H.K. Mittal	Additional Director (Fin.)	17.04.2023 to 10.01.2024

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

C. Teaching and Training:

1. To establish comprehensive and dedicated facilities in the field of Ayurveda for teaching and training at the undergraduate, post- graduate and post-doctoral level.
2. The training shall primarily cover the medical and, surgical aspects of various disorders in all age groups with special references to Ayurvedic System of medicine.
3. The training shall lay emphasis on the latest techniques and concepts evolving in the field of Ayurveda including allied sciences end basic and molecular aspects.
4. To establish affiliation with recognized universities and institutions of higher learning both in India and other countries for the purpose of enabling physicians and research scholars to register for post- graduate degrees.
5. Affiliations from international Centers of Ayurveda shall be sought for recognition of work and improvement in the curriculum of training.
6. To serve as a Reference Centre for Ayurveda and to provide consultancy service to medical and paramedical institutions, public health agency and industry in the country.
7. To develop the Sansthan into a deemed university with independent curriculum and degrees.
8. To offer professorships, other, faculty positions, fellowships, research cadre positions and scholarships, etc, for realizing the objectives of the Sansthan.
9. To organize teaching courses, workshops, live-surgical training programs, seminars, symposia and training programs of a specialized nature in the field of Ayurveda and related areas like yoga and Naturopathy.
10. To provide weekend training courses for various medical professionals, especially Family Physicians for early diagnosis timely referrals and post treatment follow up of patients.
11. To organize training programs for the technical staff in methods techniques, related to the objectives of the Sansthan.
12. To establish, maintain manage and administer the hospital laboratories, workshops, stores and all other facilities for the efficient discharge of model patient care, scientific and technological research in the field of Ayurveda and related areas.
13. To publish and disseminate information relating to results of new developments and research.

D. TECHNOLOGY DEVELOPMENT:

1. The Sansthan, in collaboration with technical experts, researchers and reputed industrial houses shall guide and coordinate indigenous growth and development of modern technology equipments to make the same easily available, affordable and maintainable for those in Delhi or elsewhere in the country in the larger public Interest.

E. To receive monetary assistance from foreign international organizations for training programs, scientific research and other activities.

F. To acquire by gift, purchase exchange lease hire or otherwise, howsoever, any property movable and / immovable and to construct, improve, alter, demolish or repair building and

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15/c

Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

3.	Smt. Sunita Narang	Additional Director (Fin.)	13.01.2024 to 31.03.2024
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CASHIER

S.NO	NAME	DESIGNATION	FROM-TO
1.	-	-	01.04.2022 to 31.03.2024

Vacancy Statement: Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi

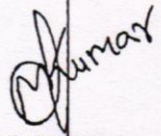
Group	Post Sanctioned	Post Filled	Vacant Post	Regular	Contractual Employees
A	110	43	67	41	01
B	73	04	69	04 (filled on deputation basis)	08
C	262	0	262	0	29
Total	445	47	398	45	38

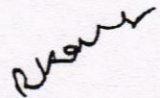
Statutory Audit:

The Statutory audit of the Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi has been conducted by AG (Audit), Delhi up to 2022-23 (March 2023).

Maintenance of Records:

The maintenance of record of Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi for the period 2022-23 and 2023-24 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by Audit Party No.13 is for the period 2022-23 and 2023-24.


(MANISH KUMAR)
AAO
Audit Party No. 13


(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

3:21 PM

LOGIN FORM

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standing Paras
submitted by the Department/Units.
ment by the Directorate of Audit on reply submitted

Back

113/c (83)

42/c

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42/c

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2008-10

Subject: Regarding - Capitalization of Land and Building

In 1995 the Directorate of Indian System of Medicine and Homeopathy had conceived a scheme to develop new Ayurvedic Medical College (Rajkiya Ayurvedic Sansthan) in Delhi. For this Institute about 95 acres of land of the Gram: Panchayat was purchased during the year 1996-97 amounting to Rs. 5.70 Crore and payment was made to the Director Panchayat and entrusted the building construction activity to the PWD. Though the PWD has appointed project architect but it could not obtain layout approval from Delhi Urban Art Commission (DUAC) until 2005. In March 2006, the Council of Ministers decided to withdraw the scheme from the Directorate of Indian System of Medicine and PWD and decided to place the scheme as project mode. But as per the directions of the Hon'ble CM the sansthan has been registered to run the medical college and hospital. The responsibility of construction has been transferred to DSUOC.

As per records before the project was transferred to DSUOC and the sansthan was formed, an expenditure sanction of Rs 11.26 Crore (Approx) has been issued including payment of cost of land to the tune of Rs 5.70 Crore by the Directorate of Indian System of Medicine.

As per the balance sheet for 13-6-08 to 3/09 & 2009-10, the land and building has been taken only to the extent of amount released to DSUOC w.e.f 23-6-08 and the expenditure previously incurred has not been considered. In this way the exact cost of land and building has not been depicted in the balance sheet. The same may be considered at the earliest and necessary action may be taken accordingly under intimation to audit.

Page No. 1
Date: / /
Subject: For details of assets and liabilities of the merged society

Page 1

The present society was incorporated w.e.f 13-6-08 vide Agenda 2 of the 1st GE Meeting it has been decided on the directions of the Pr Secretary I & PWD to merge the Chaudhary Brahm Prakash Ayurvedic Delhi Charak Sansthan with the Chaudhary Brahm Prakash Ayurvedic Sansthan w.e.f 6-8-08 and all the assets and liabilities shall be treated as its own of the subsequent society as if these were always its own assets and liabilities.

The balance sheet of the present society has only been prepared w.e.f 13-6-08 onwards and NO financial statement of the earlier society w.e.f 15-11-07 to 12/8/08 has been prepared nor any details of assets & liabilities was available. Only a liability of Rs. 2,18,885/- has been shown in the present balance sheet as transferred from the earlier society. The details of the total assets and liabilities may be worked out at the earliest and necessary action may be taken accordingly under intimation to audit.

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 4/10/10
 4/11/10
 4/12/10

Para 5
 Subject: Non furnishing of Utilization certificate

The sansthan had not furnished the Utilization Certificate for the period 2008-09 & 2009-10 to the Dte. Of Indian System of Medicine & Homoeopathy as per the terms of Grant in Aid letter. Necessary action may immediately be taken under intimation to audit.

Para 2
 Subject: Improper delegation of powers to Project Director

As per Rule 12.1 & 15.3 of the Articles of Association the Governing Council resolution to the Agenda 8, the Director is granted administrative and financial powers that are currently available to the Directors of similar institutions like IHBAS, ILBS, AIIMS and PGIMER, etc and he shall be the official Head of the Department. But as per the records it has been observed that no copies of the powers of Directors of other similar institutes/Departments & etc departments were available, nor the sansthan had drafted any specific powers as per the other similar institutions. In the absence of any copy of specific delegation of Administrative and Financial powers the expenditure incurred by the sansthan with the approval of the Director during 2008-09 & 2009-2010 could not be admitted. The same may be considered and necessary action may be taken at the earliest under intimation to audit.

In view of the para no 3 to 6 the expenditure of the sansthan could not be admitted for the period 2008-09 and 2009-10. The same may be done at the time of next audit after verification of the above record.

Para 7
 Subject: Regarding - Creation & appointment of Allopathic SR and Unani Medical Officer posts beyond the objectives of the Sansthan & without approval of Planning / Finance Department

Vide Note dated 25-1-10 Hon'ble Minister (H & F) / Chairperson of the Sansthan has approved for the creation of the following posts. However approval of the Planning / Finance Department Govt of Delhi has not been obtained. Further the appointment on these posts is already under process and an SR has already joined to assist in Rao Tula Ram Hospital.

S No	Nomenclature of the post created
1	2 Posts of Unani Medical Officers
2	6 Posts of SRs in Allopathic System (with the rotational policy with Rao Tula Ram Hospital)
3	One post of Pharmacist out of already sanctioned may be converted to Pharmacist Unani

Para 3
 Subject: Irregular Pay fixation of Project Director

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 Para 3

vide Dy Secretary (H & FW) order dated 1-9-09, Dr. B.S. Banerjee, was appointed to the post of Project Director for two years with effect from 1-9-09. He is above the age of 52 years on contract basis and his pay has been fixed at the minimum of pay scale of Project Director (i.e. Rs. 37400-67000 + Grade pay Rs. 12,000) at Rs. 63850/- [including Grade Pay] + DA at admissible Rates. Accordingly the Project Director is drawing the pay of RS 63850/- + DA

The gross pay has been wrongly shown in the order as Rs. 63850/- The minimum of the pay scale i.e. RS. 37400/- + Grade Pay Rs. 12000/- works out to Rs. 49400/- + DA. Due to the wrong mention of the Pay in the order the Project Director has drawn excess pay of Rs. 14450 + DA per month [63850-49400]. The excess amount drawn w.e.f. 1-9-09 is as below

Montr.	Gross Pay drawn due to Wrong fixation as per the order i.e. 63850/- + DA	Actual Pay due i.e. Rs 49400/- + DA	Difference to be recovered
9/09	81090 [DA @ 27%]	62738	18352
10/09	81090	62738	18352
11/09	81090	62738	18352
12/09	81090	62738	18352
1/10	86198 [DA @ 35%]	66690	19508
2/10	86198	66690	19508
3/10	86198	66690	19508
4/10	86198	66690	19508
5/10	86198	66690	19508
6/10	86198	66690	19508
		Total recovery =	190456

An amount of Rs. 1,90,456/- may immediately be recovered from the concerned under intimation to the audit

Further the pay fixation of the Contract employees may be got vetted from the Finance department in view of Para 8 & 9.

2010-11

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Para-6:- Incomplete tendering by the Sansthan for Canteen services & non-receiving of licence fee & electricity charges from the contractor.

On the scrutiny of the tender file related to canteen services following irregularities have been noticed by the audit:-

- 1 Advertisement for Expression of Interest for hospital services i.e. canteen services was given on 23.02.2010. Than Sansthan did not mentioned security deposit & advance license fee to be taken from the contractor. Licence fee which was decided later on might be a undue advantage to the awardee. giving an undue advantage to the contractor.
2. As per the agreement the contractor i.e. M/s Vividha Caterers was to pay Rs. 50000/- as license fee for one year plus electricity charges w.s.f. 04.03.2011. The contractor till Feb 2012 did not pay the License Fee and electricity charges amounting to Rs. 86356/- even after issuance of reminders. On 01.03.2012 the contractor paid Rs. 50000/- as license without electricity charges amounting to Rs. 36356/-. Even though the canteen contractor did not pay the dues i.e. the electricity charges still the Sansthan extended his tenure for further 6 months i.e. upto 3.10.2012 whereas an amount of Rs. 61356/- (Rs. 25000/- as License Fee for 6 months & Rs. 36350/- as electricity charges) is still pending with the Sansthan.

In this regard audit is of the view that the Sansthan should have clearly mentioned in the agreement that the license fee will be received in advance to safeguard the services provided by the contractor and that performance security should also have been taken from the contractor to ensure that the contractor abides the terms & agreements of the contract and to forfeit his amount in case of non compliance or non-payment of government dues by the contractor.

Hence, it is advised that a proper monitoring/watch on the NIT should be done before its display in open market to safeguard the government money and also initiate action for recovery of Rs. 61356/- from the contractor under intimation to the audit.

Para-8:- Irregular expenditure on vehicles hired for office use.

During the scrutiny of file related to hiring of vehicles it has been noticed that seven vehicles have been hired by the Sansthan during 2010-11 as per detail given below.

S.No.	Name of Vehicle & No.	Hired for	Monthly rent as 02/11
1	Force HR-74-5163	Ambulance	Rs. 81,185/- + Service Tax
2	Tata Sumo HR 55 AT 6837	For Staff & Patients	Rs. 29665/- + Service Tax
3	Tata Sumo HR 55 HT 6936	For Patient Staff & Student	Rs. 29665/- + Service Tax
4	ECCO DL 8C U 1095	For Addl. Project Director	Rs. 29330/- + Service Tax
5	Tata Indica HR 26 AH 1125	For Project Director	Rs. 29330/- + Service Tax
6	Wagon R DL 4C 3918	Medical Suptt.	Rs. 25175/- + Service Tax
7	Wagon R HR 26AQ 9138	General Pool	Rs. 25175/- + Service Tax

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Following irregularities have been noticed by the audit on a/c of hiring of vehicles:-

(A) No prior approval was taken by the Sansthan for hiring of vehicles from Finance Department, GNCT of Delhi which as per the existing delegation order No. F8/3/2010-AC/DSIII/1273-1289 dated 23.09.2011 issued by Finance Department states that the Administrative secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

- a) That for each vehicle expenditure should not exceed Rs. 20000/- per vehicle per month.
- b) That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

As the Sansthan has incurred expenditure in excess of the limit, therefore, the expenditure incurred over & above the limit without the approval of Pr. Secretary (Finance) is irregular. The Sansthan may take ex-post facto sanction of the competent authority for regularizing the above expenditure. Hence forth prior approval of Pr. Secretary (Finance) may be taken for hiring of the vehicles.

(B) The vehicle number shown above are all private vehicles, whereas, as per order issued by the Transport Department, GNCT of Delhi only commercial vehicle should be hired. Hiring of private vehicles results a financial loss to government revenue.

Sansthan's authority may take necessary steps in the matter pointed above under intimation to audit.

Para-7. Ex-Post facto sanction of the Competent Authority for regularization of the expenditure incurred by the Sansthan/Hospital.

(i) Purchase of banned items i.e. furniture items without obtaining approval of the Finance Department.

During the scrutiny of the records for the financial year 2010-11, it has been observed that the Sansthan has spent a huge amount on the purchase of furniture items amounting to Rs 88 09 904/- without the approval of the competent authority. As per the circulars & notifications issued by the Finance department from time to time there is an economy ban on purchase of furniture items and as per Delegation of Financial power to HOD & HOB issued by Finance department stipulates the requirement of F.D's approval to relax the economy ban on the purchase of furniture items. It is, therefore, advised that an ex-post facto sanction of the competent authority may be taken for regularizing the expenditure under intimation to the audit.

(ii) Purchase of computers & other accessories without the approval of the competent authority and IT department.

On the scrutiny of the Receipt & Payment account and on checking the contingent vouchers it has been noticed that the Sansthan has purchased desktop computers/Laptops for Rs 3,37,754/-. The computer and other accessories have been purchased on the basis of DGS&D rate by the Sansthan. No approval from the IT department and Finance Department of Delhi government taken by the Sansthan for incurring the expenditure. As per Delegation of Financial power for purchase of computer & other items for over & above Rs. 2.5 lakh approval of finance department & Department of Information & Technology is required to be taken before incurring the expenditure. It is, therefore, advised that ex-post sanction from the same may be taken for regularizing the expenditure under intimation to the audit.

2011-2016

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PART-III

CURRENT AUDIT REPORT

Para No. 6

Sub: Review of Pattern of Assistance.

Para 5

As per Clause 4 and 5(xii) of the Pattern of Assistance, Government will release recurring grant on the net deficit basis formula i.e. after considering the internal income generated from their resources. While reviewing the financial Statements of the Sansthan for the year of the audit period and information provided to the audit, it has been observed that the Sansthan is in surplus on year to year basis which has been shown in Grant in Aid and Income & Expenditure in the Financial Statements. The details are as under:

Financial Year	GIA Received	Unspent Balance	Internal Income	Total Expenditure	Surplus
2011-12	11,07,00,000	29,13,68,164	2,10,79,608	10,58,52,583	31,72,95,189
2012-13	11,62,50,000	31,72,95,189	4,24,89,313	15,61,03,968	31,99,30,534
2013-14	22,87,50,000	31,99,30,534	3,41,28,442	27,64,94,189	30,63,14,787
2014-15	14,00,00,000	30,63,14,787	5,66,88,023	16,26,53,630	34,03,49,180
2015-16	16,01,00,000	34,03,49,180	6,17,45,723	21,29,60,567	34,92,34,336

Due to extra release of Grant in Aid, the Sansthan had accumulated Rs.96.18 crore as Surplus under GIA & Income & Expenditure. Therefore, Grant sanctioning authorities may review the Pattern of Assistance according to provision contained in GFR 208 (iii)(iv) & (v).

Para No. 2 7

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Sub: Short recovery of Fees charged and reflected in the Financial Statement of the Sansthan

As per Fees structure provide to the audit for the year 2011-12 to 2015-16 and total number of enrolled students in Sansthan is 448. While calculating the total fees to be received by the Sansthan, it has been noticed that there was a reasonable difference in the fees to be collected and the fee receipts reflected in financial statement. The details are as under:

Year	Total NO. of Students to whom fees to be received	Fees To be received during the year after deduction of University Charges & Inclusive of Student Activity Charges	Fees received / shown in the Financial Statement	Difference of Fees
2011-12	78+14 =92	4508000	5860000	(1352000)
2012-13	91+78+14 = 183	8967000	7205232	1761768
2013-14	92+91+78+14 =275	13475000	10487493	2987507
2014-15	85+92+91+78+14 =360	17297000	13525438	3771562
2015-16	88+85+92+91+78+14 =448	19355000	15150500	4204500
Total		63602000	52228663	11373337

Up to 2015-16 an amount of Rs.113.73 lakhs has not been reflected in the Financial Statement of the Sansthan. This has resulted in understatement of Income and Current Assets (Fees Receivable) during the years. Sansthan may reconcile the fees and do accounting accordingly.

Para No. 3 6

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Sub: Work in Progress and capitalization of WIP in 2012-13.

The Institute has made payment to DSIIDC for construction of Sansthan Building as per Financial Statement since 2008-09 on wards as under:

WIP as per Balance Sheet year ending 2008-09	Rs.69.30 crore
Payment made to DSIIDC in 2009-10 as per Receipt & Payment Account 2009-10	Rs.30.24 crore
Payment shown for WIP in 2010-11 as per Receipt & Payment Account 2010-11	Rs.27.50 crore
Payment shown for WIP in 2011-12 as per Receipt & Payment	Rs.00.50 crore

Account 2011-12	
Total WIP as on 2011-12	Rs.127.54 crore
Amount capitalized in 2012-13 as per Balance Sheet 2012-13	Rs. 78.00 crore
Difference in capitalization of Fixed Assets	Rs. 49.54 crore

In the year 2012-13 an amount of Rs.77,99,44,500/- (Rs. 78.00 crore Approx.) has been capitalized by the Sansthan out of total WIP amount Rs.127.54 crore but no balance has been shown in WIP in the Balance Sheet for the Financial Year 2012-13 while still there is a balance of Rs.49.54 crore under WIP as referred above. Sansthan must reconcile the amount of work in progress (paid to DSIIDC) and reflect the actual valuation in the Balance sheet.

Para No. 9 *Read*

Sub: Capitalization of WIP in one Block of Fixed Asset- Building in 2012-13.

- (a) The Sansthan has capitalized the expenditure incurred under head Work in Progress since 2008-09, in 2012-13 under a single Fixed Assets Block - Building amounting Rs. Rs.77, 99, 44,500.00. This has also include the expenditure incurred on Electricity & Electronic Equipments, Mechanical Equipments, Telephone Network, DG Sets, Air-conditioning Work, Sewerage system, RO Plants Boiler, HT Panel etc work completed from 2008-09 to 2012-13 which should have been capitalized and debited to the respective blocks in the year of completion and depreciated accordingly. [Thus due to non capitalization & non provision of depreciation resulted in overstatement of Building Account by Rs. 79.44 crore and understatement of depreciation by Rs.94.31 lakh.]
- (b) This amount includes the expenditure incurred on different residential and non residential blocks Academic Block, Administrative Block, Residential Staff Quarters, Hostels building and other buildings. These different blocks are completed in different financial years and should be capitalized in the year of completion. Thus due to non capitalization and non provision of depreciation resulted in overstatement of building account and understatement of depreciation and other block of Fixed Assets.
- (c) Further Rs.10.91 crores has also been paid to DSIIDC during the Financial year 2015-16 which has also been directly booked under head Building and depreciated on the same year without verifying the facts of completion of building or the purpose for which the payment made.
- Sansthan may please confirm and furnish the facts and figures after taking profession advice and do accounting accordingly.

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Para No. 11

Para 9.

Sub: Non-provisions for liability towards Pensionary Benefits on superannuation of employee of Sansthan.

As per the common format for the financial statement for autonomous bodies the provisions for liability towards gratuity payable, superannuation of employees and leave encashment of employees should be on actuarial basis and provided upto the year end. No such provision has been made during the year 2015-16 and earlier years. This has resulted into understatement of current liabilities and provision and overstatement of corpus/capital fund to the extent of actuarial valuation of above mentioned liabilities.

Sansthan may create the provision for retirement liability and solicit to the Audit.

Para No. 12

Para 10

Sub: Investment in Fixed Deposits.

As on 31.3.2016 the Sansthan is in possession of Fixed Deposits worth Rs.2870.49 lakh out of Surplus fund created from Grant in Aid and fund generated from other source of income. As per terms & conditions given in Grant sanction order, grant should be utilized for the purpose it was released and according to Pattern of Assistance, the government release Grant in Aid on deficit basis i.e. considering income from all other sources, therefore the amount should had been reflected as income of the Sansthan instead of investment in Fixed Deposits.

Sansthan may adjust the income of the Sansthan in Grant in Aid as the grant is paid on deficit basis.

Para No. 13 Para 11

Sub: Appointment of Doctors / Academic and Non Academic Staff in CBPACS and payment of Pay & Allowances.

On the scrutiny of the personal files of the doctors, and Academic staff and Non academic staff of the Sansthan it has been observed that:

1. Different types of Offer of Appointment letter have been issued on appointments of the doctors and academics staff in the Sansthan. Some appointments have been made on Contractual basis and some are on temporary basis. In case of appointment on temporary basis probation of one/ two years has been mentioned in the offer of appointment. The temporary service is extendable till the age of superannuation i.e. 65 years or decided by the competent Authority as per offer of appointment.
2. In case of appointment on Contract basis, initially it was for 11 months and likely to be continue up to three years. The contract appointment was also likely to be converted into temporary appointment on probation for one year, if permitted by the competent authority as per the offer of appointment.
3. On expiry of probation period or expiry of contract service, no confirmation or extension of probation / new contract have been issued by the Competent Authority of the Sansthan.
4. In case of non extension of probation period after the required probation period in the offer of appointment, the probation is deemed to be regular in service.
5. Service of Contractual appointment has also not been revived by the Sansthan on expiry of contract while they have been continued in service.
6. Non verification of Character & Antecedents have been made by the Sansthan which is violation of clause in the offer of appointment in which it is stated that, the appointment is provisional and is subject to medical fitness and verification of character and antecedents and testimonials / certificates for educational qualification and other claim.
7. The appointments have been made by the Selection Board and in anticipation of Governing Council but no order have been seen, issued by the Sansthan on the approval of Governing council for those appointments.
8. All appointments have been made in particular Pay Scale plus Grade Pay mentioning in the offer letter of appointment.
9. No clear policy for the appointment of the Doctors and academic faculty has been framed by the Sansthan till date.
10. CBPACS is an autonomous institution under Directorate of Health & Family Welfare under Govt. of NCT of Delhi. It is the first Ayurveda College & Hospital in India. It is registered under Registrar of Society Act, 1860 and have its byelaws frame under Memorandum of Association and Articles of the Sansthan but no Service and other Rules / bye laws have been framed / adoption of CCS Rules made by the Sansthan till date. Due to this the staff

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of the Sansthan.
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of Sansthan is deprived of the facilities provided by the other autonomous bodies under Delhi Government.

11. The Sansthan has paid pay & allowances to the staff as per the pay of direct recruited basis in case of appointment made in the Grade Pay of Rs.1900, Rs.2400, Rs.2800, Rs.6600 and in the Grade Pay of Rs.7600 as under:

Posts	Pay Scale Mentioned in the Offer of appointment	Actual Pay granted
1	2	3
Reader	Rs.15600-39100/+GP Rs.7600+NPA 25%+ DA+HRA, CCA Etc	Rs.21910+7600+NPA25% +HRA+DA+TPT
Clinical Registrar	Rs.15600-39100/+GP Rs.6600+NPA 25%+ DA+HRA, CCA Etc	Rs.18750+6600+NPA25%+HRA+DA+ TPT
Pharmacist	Rs.5200+Rs.2800(GP) +DA	Rs.8560+2800(GP)+HRA+DA+TPT
Lab Asstt. / Panchkarma Tech./Steno	Rs.5200+Rs.2400(GP) +DA	Rs.7510+2400(GP)+HRA+DA+TPT
LDC	Rs.5200+Rs.1900(GP) +DA	Rs.5830+1900(GP)+HRA+DA+TPT

In case of offer of appointment on contractual on consolidated salary, the pay should be drawn on consolidation of Minimum of the Pay Band plus GP+DA+HRA etc. decided at once but in some case they have been paid salary as per the column 3 above along with DA Arrear etc. which is in contravention of the minimum wages / salary on consolidation basis issued by the Govt. from time to time. But the Sansthan has paid salary as per column 3 above along with periodical increment which is not in order.

The Sansthan, in response to the above memo has replied that the Governing Council of the Sansthan is the Principal Executive authority of the Sansthan (Clause 15.1 of byelaws) has the power to fix the remuneration, emoluments and allowances for employees of the Sansthan (clause 15.3 III and 15.3.VIII.3 of byelaws). Further as per the reply of the Sansthan, Governing Council of the Sansthan has resolved in the 4th Meeting vide its resolution No. 9.2 that the employee of the Sansthan may be paid the pay & allowances or is being paid in other Delhi Government department.

Further as per clause 25 of Articles of Association (Rules, Regulation and Byelaws) of the Sansthan provide the terms and conditions of service of the staff of the Sansthan in which clause 25.2 describes that The Governing Council may sanction special allowances to any person / category as considered necessary with respect to terms and conditions of service. The actual details of the pay scales and allowances including special allowances will be approved by the Governing

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Council taking into account the special needs and objectives of the Sansthan. Special privileges, honorarium, allowances, payment, etc. for specialists coming from overseas / other states would be admissible. The Director, with the approval of the Governing Council, may appoint experts / specialists as consultant of specific assignments requiring special expertise.

In view of the above, the Sansthan may take up the matter with his administrative department to regularize such payments of Pay & Allowances.

Para No. 9

Sub: Non-Appointment of regular Director-Principal in CBPACS.

CBPACS has been established As per the decision dated 30.6.2006 of the Council of Minister of GNCTD and was registered as a autonomous body under the Societies Registration Act,1860 and fully financial aided by the Govt. of NCT of Delhi through Directorate OF Health & Family Welfare. After retirement of Dr. Chandolia, no regular Director-Principal has been appointed in the Sansthan. Currently Sh. Sanjay Gihar, Special Secretary, AYUSH, GNCTD is looking after the additional charge of the Sansthan as Director-Principal. As per the Articles of the CBPACS the Director is to be from amongst the Ayurveda professionals having 20 years standing experience in the profession out of which minimum of 4 years experience should be in Administration.)

The Sansthan was established with the aim of a Centre of Excellence as a national resource facility in the capital that would provide state of the art diagnostic and treatment facilities of patient with Ayurvedic system of medicines with UG & PG Courses in Ayurveda and to develop the Sansthan into a deemed university with independent curriculum and degrees. The Sansthan is fully functional since 2009 and at present there are more than 400 students under BAMS course in the College. It is very strange that regular appointment of Director-Principal is yet to be made by the Sansthan. Being a Medical college regular Director-Principal is must to look after the Hospital & College without which the purpose of the Sansthan is forfeited.

Sansthan may expedite the process for filling up the post of Director-Principal on regular basis for smooth functioning of the College and Hospital.

This Para has been taken
as per
approval
Date 23

Para No. 12-15

Para 12

Sub: Undue Benefits to the Contractors by prolongation of Agreement.

On scrutiny of the records and information provided by the Sansthan, it has been observed that Sansthan has made following agreement for one year:

Name of Work / services	Name of Firm	Date of commencement of contract	Extended up to	Remarks
Date Entry OPD-IPD Services	M/s Impressive Data Service Pvt. Ltd.	June, 2010	July, 2012	Excess extension 12 months
Date Entry OPD-IPD Services	M/s APT Services Group	August, 2012	Continue till date	Excess extension 32 months
Date Entry Operator	M/s Intelligent Communication Systems India Ltd.	Sept, 2013	Continue till date	Excess extension 19 months
Nursing Services	M/s Impressive Data Service Pvt. Ltd.	June, 2010	July, 2012	Excess extension 12 months
Nursing Services	M/s APT Services Group	Dec, 2012	Continue till date	Excess extension 28 months
House Keeping Services	M/s R D Enterprises	Jun, 2010	Jul, 2012	Excess extension 12 months
House Keeping Services	M/s APT Services Group	Aug, 2012	Continue till date	Excess extension 32 months
Mali Services	M/s R D Enterprises	Aug, 2012	Mar, 2015	Excess extension 20 months
Attendant Services	M/s Golden Services	Jun, 2010	Jan, 2013	Excess extension 20 months

The Sansthan instead of call of fresh tenders has continued the same agreement for about 12 to 32 months instead of 12 months, thereby assigned the work to the same contractor 12-32 months in excess without following codal formalities. The Sansthan must follow the provisions contained in GFR for inviting tenders and call fresh tender instead of extension of the existing tenders after expiry of the period of contract/ tender.

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Para No. 17

Sub: Provision of Depreciation reserve fund

While reviewing the fixed Assets Schedule attached with Financial Statement for the year 2011-12 to 2015-16, it has been observed that depreciation to the tune of Rs.33,12,16,210-53 has been reflected in Income & Expenditure Account and deducted from the Grant in Aid received from Government as under.

Financial Year 2012-13	Rs. 8,99,68,357.05
Financial Year 2013-14	Rs. 9,06,97,362.76
Financial Year 2014-15	Rs. 7,99,52,488-87
Financial Year 2015-16	Rs. 7,05,98,001-85
Total	Rs.33,12,16,210-53

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Being a notional expenditure, the Sansthan authority should create the depreciation reserve fund in their financial statement instead of directly deduction from grant in aid. After reflecting the depreciation as depreciation reserve fund, further assets should be created from the Reserve only instead of demanding non-recurring grant from the Government.

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Para No. 18

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Para 13

Sub: Non-recovery of overpayment of Pathology charges (Testing charges) from m/s Unique Health Care.

The Sansthan has made mutual understanding with M/s Unique Health Care & Allied Services (P) Ltd., Najafgarh, New Delhi to provide Lab. facilities for in patients and outpatient as lab testing facilities was not available in the Sansthan at the time of inception. The facilities were provided on discount of 25% on rate list since 2009 and was again negotiated w.e.f. 16.2.2010 raised to 30%. The Audit has observed during the audit period 2010-11 that the rates charged after discount was higher than the CGEHS / DGEHS rates resulting excess payment made to M/s Unique Health Care (P) Ltd.

On scrutiny of the record during the current audit, an amount of Rs. 30,95,036.00 has been worked out by the Sansthan as per DGEHS rates out of the total bills of Rs. 44,23,642/- of Lab charges paid to M/s Unique Health Care (p) Ltd. up to the month of March, 2013. So the difference amount of excess payment Rs.13, 28,606.00 is required to be recovered from the Firm.

Recover the excess payment of Rs.13, 28,606/- from the agency and shown to the audit.

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b) Being an Autonomous Body, the Sansthan has to maintain the Accounting Treatment of Government Grant as per prescribed Accounting Standard-12 (AS 12). Projection of Grant-in-Aid received by the Sansthan should be as per Accounting Standard-12.

Maintain Books of accounts in the prescribed format and treatment of Govt. Grant as per AS-12 may be adopted.

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Para No. 24

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Para 14

Sub: Non-deduction of TDS under Section 194(C) and 194(J) amounting Rs. 68128/-.

a) The Sansthan has made payment to the following firms on account of printing charges during 2011-12 to 2015-16

SN	Name of Firm	Bill No	Date	Amount (in Rs.)	TDS @ 2% Applicable (in Rs.)
1	M/s New India Press	F-71	6.7.12	68850	1377
2	M/s New India Press	F-101	14.8.12	14952	299
3	M/s J S Printers	8215	23.7.12	95000	1900
4	M/s J S Printers	A-270	22.4.13	68650	1373
5	M/s New India Press	G-10	25.4.13	99900	1998
6	M/s New India Press	G-9	25.4.13	99900	1998
7	M/s New India Press	G-159	7.11.13	95640	1913
8	M/s New India Press	G-201	3.02.14	108150	2163
9	M/s J S Printers	A-316	4.2.14	11235	225
10	M/s J S Printers	A-366	10.12.14	31400	628
11	M/s Genesis	046	24.2.15	23625	473
12	M/s New India Press	H-382	16.3.15	84525	1691
13	M/s J S Printers	A-383	6.4.15	197316	3946
14	M/s Genesis	013	21.6.15	23625	473
15	M/s J S Printers	A-426	18.3.16	43890	878
16	M/s New India Press	J-658	18.3.16	53130	1063
Total					22398

Handwritten notes on the left side: 'As per ably', '01, 02, 5, 6, 7, 8, 12 & 16', 'Have settled', 'Recovered Rs. 8950/-', 'w/n/o Mr. J.S. Printers', 'TDS Deposited', '21/12/14', '140 APR 8'.

As per Section 194(c) of Income Tax Act, TDS @ 2% is applicable on printing. No TDS has been deducted by the Sansthan on the payment of the printing charges paid as above during 2011-12 to 2015-16.

b) The Sansthan has made payment amounting Rs.2,25,000/- as a part payment out of Rs.4,57,299/- to DOEACC Society, Chandigarh Center, Branch office New Delhi for development of website of the Sansthan and veb

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enable cyber medicine. Since, the above amount paid as Professional Charges for development of website, TDS @ Rs.10% u/s 194 (J) of Income Tax Act had to be deducted by the Sansthan but no TDS has been deducted at the time of payment.

TDS amounting to Rs.45,730/- (Rs.457299 x 10%) u/s 194(J) of Income Tax Act may be recovered from the DOEACC Society under intimation to Audit.

Para No. 25

Sub: Difference in unspent balance of previous year and brought forward of unspent balance of subsequent years shown in Utilization Certificate.

- a) On scrutiny of the records it has been noticed that unspent balance shown in the Utilization Certificate for the year 2013-14 and 2014-15 amounting Rs.254.00 lakh and Rs.262.00 lakh respectively did not carry forward while issuing of Utilization Certificate for the subsequent years.
- b) 3rd and final installment of Grant in aid for the year 2012-13 amounting Rs.387.50 lakh received vide sanction letter NO. F.No.400 (181)/2008-H&FW/Plg/ js3hfw/1016-1025 dt. 26.3.12 neither taken into account in Utilization Certificate for the year 2012-13 nor in 2013-14.
- c) There are difference between the GIA shown in books of account and the GIA shown in the Utilization Certificate as under:

Years	GIA Received from the Department (in lakh)		GIA shown in Books of Account (in lakh)	GIA shown in UC (in lakh)	Difference (in lakh)
2011-12	1st inst.	367.00	1,107.00	1,107.00	
	2nd inst.	400.00			
	3rd inst.	340.00			
2012-13	1st inst.	387.50	1,550.00	1,162.50	
	2nd inst.	775.00			
	3rd inst.	387.50			
2013-14	1st inst.	425.00	1,900.00	1,900.00	387.50
	2nd inst.	850.00			
	3rd inst.	625.00			
2014-15	1st inst.	450.00	1,900.00	1,900.00	-500.00
	2nd inst.	950.00			
	3rd inst.	500.00			
2015-16	1st inst.	734.00	2,000.00	2,000.00	-399.00
	2nd inst.	367.00			
	3rd inst.	899.00			

Sansthan may reconcile the difference and intimate to audit.

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PART-III

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CURRENT AUDIT REPORT

Para No. 1

Para 15

Sub: Short recovery of Fees charged and reflected in the Financial Statement of the Sansthan

There are total 518 students in the current academic year 2016-17 including 93 students enrolled during the current academic year. As per Fees structure provided to the audit for the year 2016-17, it has been noticed that there was a reasonable difference in the fees to be collected and the fee receipts reflected in financial statement. The details are as under:

UG STUDENTS				
Year	Total NO. of Students to whom fees to be received	Fees To be received during the year after deduction of University Charges & Inclusive of Student Activity Charges	Fees received / shown in the Financial Statement	Difference of Fees
2016-17	518 (Including 93 admitted during the year)	1,90,52,950	3,47,36,018	(1,56,83,068)
PG STUDENTS				
2016-17	29	13,77,500	Nil	13,77,500
Total		2,04,30,450	3,47,36,018	1,43,05,568

During the year 2016-17 an amount of Rs.143.05 lakhs has been over-reflected in the Financial Statement of the Sansthan. This has resulted in over statement of Income during the year. Sansthan may reconcile the fees and do accounting accordingly.

Para No. 2

Sub: Short deduction of TDS under Section 194(J) of Income Tax amounting Rs.5,040/-.

Section 194(J) of the Income Tax envisaged that TDS is to be deducted @ 10% on any payment made for professional services or technical services or royalty. On scrutiny of the record M/s Devesh Singh, Advocate has been paid Rs.50,400/- in 2016-17 against Ref. No. 315 dated 17/02/17 on account of Consultancy Charges in Court Cases but TDS @ 10% has been not been deducted.

As per Section 194(J) TDS must be deducted @ 10% and an amount of Rs.5,040/- is required to be deducted from the payment of Consultancy Charges / professional fees by the Sansthan. The same may be recovered and informed to audit.

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-2019)

Para No. 1 - Short recovery of License fee is amounting to Rs. 3,89,644/-
(Ref. Audit Memo No.1 dated 04.02.2020)

Para 16

License fee for Dte. of Estate / Delhi Admn. Govt. quarters had been enhanced w.e.f. 1.7.2017. On scrutiny of Pay Bill Registers as well relevant recovery schedule of License fee, it is revealed that short recovery of license fee has been made in respect of following employee(s) as detailed below:

Sr. No.	Name of the Employee (Sh./Smt./Kum.)	Area (Sq. Meter)	Period	No. of Months	License Fee to be recovered	Amount recovered	Difference	Amount of Short recovery (Rs.)
1	Ankur, Plumber	47.52	07/2017 to 09/2018	15	470	80	390	5850.00
2	Neeraj, Peon	47.52	07/2017 to 07/2018	13	470	80	390	5070.00
3	Prasant Kumar Behura Plumber	47.52	07/2017 to 01/2020	31	470	80	390	12090.00
4	Kamal Kant, Museumkeeper	47.52	07/2018	1	470	80	390	390.00
5	Suman Kumar Jha Lab. Tech.	59.44	07/2017 to 01/2020	31	640	80	560	17360.00
6	Jyoti Soni, Pnch. Tech.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
7	Rajesh Kumar Gupta Asst. Lgh.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
8	Roopesh P K Pnch. Tech.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
9	Neelam Tomar Pnch. Tech.	59.44	07/2017 to 08/2017	2	640	300	340	10540.00
10	Shalini Gupta Lab. Asst.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
11	Som Dutt, Lab. Tech.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
12	Tripti Sharma Museumkeeper	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
13	Yashpal Singh Lab. Tech.	59.44	07/2017 to 01/2020	31	640	300	340	10540.00
14	Manoj Kr. Balodi Lab. Asst.	59.44	07/2017 to 11/2017	5	640	300	340	1700.00
15	Arun Kumar, Asstt. Peon	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
16	Ashok Kumar Madan Singh, Assoc. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
17	Jitesh Verma Asstt. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
18	Monika, Asstt. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
19	Neeraj Kumar Joshi Asstt. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00

Revised from Manoj Puri vide TR 3478 dt. 28.12.2021 (already taken)

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As per reply from No. 12 & 14, BB Sett. leaf bill of 12/2017 is covered & deposited

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20	Pallavi Singh Asstt. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
21	Shanker Sharan Mishra Asstt. Prof.	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
22	Seema Ahlawat Panch. Vaidya	71.78	07/2017 to 01/2020	31	640	400	240	7440.00
23	Varsakiya Jitender Kumar Nathbhai Asstt. Prof.	71.78	02/2018	15/30	320	200	120	120.00
			03/2018 to 12/2018	10	640	400	240	2400.00
24	Alok Kumar Asthana Assoc. Prof.	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
25	Aditaya Nath Tewari Assoc. Prof.	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
26	Atal Bihari Trivedi Assoc. Prof.	103.39	11/2017	21/30	889	385	504	504.00
			12/2017 to 01/2020	06	1270	550	720	18720.00
27	Rakesh Kumar Verma Assoc. Prof.	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
28	Sumer Singh Assoc. Prof.	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
29	Vidula Gujjarwar Professor	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
30	Vishakha Rujesh Wcral Assoc. Prof.	103.39	07/2017 to 01/2020	31	1270	550	720	22320.00
31	N R Singh, Professor	165.6	07/2017 to 01/2020	31	1870	1000	870	26970.00
32	Suresh Pal Malik Professor	165.6	07/2017 to 01/2020	31	1870	1000	870	26970.00
33	Shalini Prakash Asstt. Prof.	71.78	09/2019 to 01/2020	5	640	400	240	1200.00
34	Anjana Raa Yadav Asstt. Prof.	71.78	05/2019 to 01/2020	9	640	400	240	2160.00
Total								389644.00

Recovery of License fee amounting to Rs. 3,89,644/- in r/o above mentioned officer(s)/ official(s) may be made under intimation to Audit. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No. 2:- Short deduction of TDS under Section 194J of Income Tax amounting to Rs.3,025/- (Ref. Audit Memo No.18 dated 04.02.2020)

Section 194J of the Income Tax envisaged that TDS is to be deducted @ 10% on any payment made for professional services or technical services or royalty. On scrutiny of the record, it has been revealed that no TDS has been deducted while making payment to the following professionals even when fees for professional services exceeded Rs. 30,000/- per annum:

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S.No.	Financial Year	Name of Co.	Voucher No. & date	Amount	TDS to be deducted
1	2018-19	Jai Prakash Singh Tomar	75 dated 28.05.2018	15250	1525
2	2018-19	Ganga Accounting & Taxation Service	275 dated 08.10.2018	15000	1500
					3025

Short deduction of TDS Rs.3025/- may be recovered from the above Firms and inform to audit.

Para No. 3:- Non-Adjustment / Refund of Advances amounting Rs. 2,41,256/-.
(Ref. Audit Memo No.19 dated 04.02.2020)

On scrutiny of the record it has been noticed that following advances have been paid by the Sansthan upto March 2019 but the advance neither adjusted nor refunded by the individual till 31.03.2019.

S.No.	Name of Person	Date of sanction of advance	Amount of Advance (Rs.)
1	Krishna Residency	26.07.2014	12000.00
2	Sunny International	26.07.2014	5198.00
3	Dr. Anjana Rita Xalxo	30.03.2019	13200.00
4	Dr. Arun Gupta	21.01.2019	15000.00
5	Dr. Monika	30.03.2019	62000.00
6	Dr. Neeraj Kr. Joshi	22.09.2018	19290.00
7	Dr. N. R. Singh	11.02.2019	10000.00
8	Dr. Praveen Kumar	28.02.2019	24000.00
9	Dr. Ritu Aggarwal		3200.00
10	Dr. S.P. Malik		10000.00
11	Dr. Sudhir Kumar	22.01.2019	2360.00
12	Dr. T.N. Nagaraja	18.02.2019	31208.00
		17.12.2018	
13	Dr. Vaishali	25.09.2018	13800.00
14	Ram Ashish Maurya	14.11.2018	15000.00
15	Soma Chatterjee	30.03.2019	5000.00
Total			2,41,256.00

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Non adjustment of advance for a long time indicates that the funds have not been utilized for the purposes for which these were drawn. Outstanding advances as above may be adjusted immediately or recovered as per the rule under intimation to the audit.

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Para No. 4:- Wasteful expenditure of Rs.42,19,000/-
(Ref. Audit Memo No.20 dated 04.02.2020)

Para 17

On scrutiny of the record it has been noticed that providing facility of Sonography to the patients the Sansthan had procured (USG Machine for Rs.31.00 lakhs (including installation charges) in July-August, 2013 and the same was installed on 4/4/2014 (approx. 7 months late). Machine become functional w.e.f. 17/5/2014. One part time radiologist was engaged for operating this USG machine w.e.f. 23/4/2014. Later on he resigned on 16/4/2015. Since then the USG Machine is lying non-functional due to non-availability of Radiologist.

In addition to above, one X-Ray machine procured on 03.02.2012 amounting Rs. 11,19,000/- has also been installed-but lying non-functional due to non-availability of X-ray technician.

Previous audit had also raised this query. But it seems that no action has yet been taken to make the above machines operational for the benefit of patients.

Sansthan may take necessary efforts to keep operational both USG machine and X-Ray machine in the public interest.

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Para No. 5:- Short recovery of Fees charged and reflected in the Financial Statement of the Sansthan. (Ref. Audit Memo No.21 dated 05.02.2020)

Para 18

As per Fees structure provide to the audit for the year 2017-18 to 2018-19 and total number of enrolled students in Sansthan, while calculating the total fees to be received by the Sansthan, it has been noticed that there was a reasonable difference in the fees to be collected and the fee receipts reflected in financial statement. The details are as under:

Fees for 2017-18								
COURSE	Year	No. of students	Tuition Fees	University Charges	Students Activity Fees	Total	Fees received / shown in the Financial Statement	Difference of Fees
BAMS (UG)	2013-14	92	21,85,000	8,75,000	69,000	28,29,000		
	2014-15	81	38,47,500	10,12,500	1,21,500	49,81,500		
	2015-16	82	38,95,000	10,25,000	1,23,000	50,43,000		
	2016-17	82	38,95,000	12,30,000	1,23,000	52,48,000		
	2017-18	93	44,17,500	13,95,000	1,39,500	59,52,000		
	Total	430	182,40,000	52,37,500	5,76,000	240,53,500		
PG	2016-17	29	13,77,500	4,35,000	43,500	18,56,000		
	2017-18	29	13,77,500	4,35,000	43,500	18,56,000		
	Total	58	27,55,000	8,70,000	87,000	37,12,000		
G. Total		488	209,95,000	61,07,500	6,63,000	277,65,500	271,99,200	5,66,300

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Fees for 2018-19							Fees received / shown in the Financial Statement	Difference of Fees
BAMS (UG)	2014-15	81	19,23,750	5,06,250	60,750	24,90,750		
	2015-16	82	38,95,000	10,25,000	1,23,000	50,43,000		
	2016-17	82	38,95,000	12,30,000	1,23,000	52,48,000		
	2017-18	93	44,17,500	13,95,000	1,39,500	59,52,000		
	2018-19	99	47,02,500	14,85,000	1,48,500	63,36,000		
	Total	437	188,33,750	56,41,250	5,94,750	250,69,750		
PG	2016-17	29	13,77,500	4,35,000	43,500	18,56,000		
	2017-18	29	13,77,500	4,35,000	43,500	18,56,000		
	2018-19	30	14,25,000	4,50,000	45,000	19,20,000		
	Total	88	41,80,000	13,20,000	1,32,000	56,32,000		
	G. Total	525	230,13,750	69,61,250	7,26,750	307,01,750	239,43,420	67,58,330

During the year 2017-18 and 2018-19 an amount of Rs. 5.66 lakh and 67.58 lakh respectively have been over-reflected in the Financial Statement of the Sansthan. This has resulted in over statement of Income during the year. Sansthan may reconcile the fees and do accounting accordingly.

Para 19

Para No. 6:- Non-Appointment of regular Director-Principal in CBPACS.
(Ref. Audit Memo No.25 dated 05.02.2020)

CBPACS has been established as per the decision dated 30.6.2006 of the Council of Minister of GNCTD and was registered as a autonomous body under the Societies Registration Act, 1860 and fully financial aided by the Govt. of NCT of Delhi through Directorate of Health & Family Welfare. After retirement of Dr. Chandolia, no regular Director-Principal has been appointed in the Sansthan. Previously Sh. Sanjay Gihar, the then Special Secretary, AYUSH, GNCTD was looking after the additional charge of the Sansthan as Director-Principal. Currently, Dr. Vidula Gujjarwar, Prof. Roga Nidana is looking after the additional charge of Director-Principal of the Sansthan vide order dated 16/05.2018 issued by Director (AYUSH), Govt. of NCT of Delhi.

The Sansthan was established with the aim of a Centre of Excellence as a national resource facility in the capital that would provide state of the art diagnostic and treatment facilities of patient with Ayurvedic system of medicines with UG & PG Courses in Ayurveda and to develop the Sansthan into a deemed university with independent curriculum and degrees. The Sansthan is fully functional since 2009 and at present there are more than

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600 students under BAMS & PG course in the College. It is very strange that regular appointment of Director-Principal is yet to be made by the Sansthan. Being a Medical college regular Director-Principal is must to look after the Hospital & College without which the purpose of the Sansthan is forfeited.

Sansthan may expedite the process for filling up the post of Director-Principal on regular basis for smooth functioning of the College and Hospital.

Para No. 7:- Non filling of 390 posts out of 437 posts.
(Ref. Audit Memo No.26 dated 05.02.2020)

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As per the information provided by the Sansthan, 437 posts has been sanctioned out of which only 270 posts have reportedly been filled up and remaining are vacant. Out of these 270 posts, presently only 47 posts have been filled up by regular staff and as a temporary measure, the other posts have been filled by contractual/outsourced staff. Hence, total 390 posts are lying vacant.

The Sansthan is a renowned hospital and college and it was established to develop a facility with international standards, which shall provide a comprehensive and most modern set-up for the diagnosis and treatment of all type of diseases by Ayurvedic System of medicine including yoga and naturopathy along with to establish comprehensive and dedicated facilities in the field of Ayurveda for teaching and training at the undergraduate, post graduate and post-doctoral level. The future plan of the government was to develop the Sansthan into a deemed university with independent curriculum and degrees.

The Sansthan is to be developed if proper faculty strength is there then it will have good impact on the efficiency of the students, as in a college students and teachers ratio should be such that a teacher could focus easily on the students and if students are more and teacher are less than it might have negative impact on the future of the students in longer period. Non-filling of administrative and other posts badly affect the work and name of the Sansthan and purpose of establishment of the Sansthan is forfeited. Further, such a large number of vacant posts attract abolition of the posts, which need to be looked into all seriousness.

The Sansthan authorities are advised to look into the matter and take urgent action to fill up the vacant posts on regular basis.

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15	Sunny international	26,07 14	5198
16	Advance to DSIIDC	2019-20	10302795
	TOTAL		10601051

Necessary steps may please be taken to adjust the advances under intimation to audit.

PARA 04 : Unclaimed security deposit (student) amounting to Rs. 3123000/-
Audit Memo No.17 Dated: 03.02.2021

2021
Page-10

On scrutiny of the record of CBPACS for the year 2019-20 it has been noticed from Annexure F of books of accounts duly verified by Chartered Accountant that an amount of Rs.31,23,000 shown as unclaimed amount as security deposit (student) and specifically years not mentioned in the said Annexure against the amount ibid.

On the basis of that information and after examination of the Annexure it seems that the said amount is as unclaimed amount and lying in the accounts more than three years. Whereas as per the Rule 89 in respect of Lapsed deposit mentioned in the Receipt & payment rule is as follow:-

" At the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions."

Necessary steps may please be taken to recover the above said amount and deposited into income of Sansthan after due verification under intimation to audit and similar cases may also be examine and recover at your own level.

PARA 05 :- Improper maintenance of Service Books and leave account Para 21
Audit Memo No.19 Dated: 03.02.2021

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During the test check of Service Books of the staff of Sansthan, it has been observed that:

1. It is the duty of the Head of the Office that all entries in the Service Book are promptly made and duly attested by the authorized Attesting Officer. It is the duty of the Government servant also to see that his Service Book is being properly maintained in accordance with the rules. The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.
2. Bio data of Government servant, the entries regarding date of birth and domicile should be made in accordance with the relevant rules and orders of Government. All entries in this Part excepting finger prints should be renewed and re-attested at least after every five years and the signatures of the Government servant and the Attesting Officer should be dated. But this has not been followed..
3. Entries of verification of character and antecedents and testimonials and medical fitness has not been made in the Service book of the employees

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4. As per rule 177, Cl. (9), the declaration of home town submitted by the official under LTC Scheme is to be recorded in Service Book. And this entry should be attested by Head of office but this has not been followed in most of the cases.

5. In some of the cases, after examining the service books, it was found that the family declaration forms and other nomination forms were not pasted in the service book which is mandatory as per Service Rules.

6. No leave record has been maintained.

Necessary steps may please be taken to removal of the discrepancies as above and maintain service record and leave record and shown to the audit.

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Para 72

PADA -06 : Outstanding amount of late fee penalty and license fee amount of Rs. 519335/-
Ref. : Audit Memo No.20 Dated: 04.02.2021

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During the test check of record and file bearing no. F.1/1138/20/CBPACS/Admn./Dietary Services/Rajdhani safebuild, it has been observed that an amount of Rs. 519335/- for the period 13.12.2008 to 12.12.2020 is outstanding on account of payment of late fee penalty and license fee recovery. In this regard a formal letter was issued to the agency vide letter no. F1854/2017/CBPACS/Admn./Tender/canteen/1933-35 dated 26.06.2020 with the direction to deposit the amount within 7 days from the issue of this letter beside this Sansthan authority has again issued another letter after the laps of six month with the same direction for compliance within 7 days vide letter no. .1/1138/20/CBPACS/Admn./Dietary for covid/6961-63 dated 16.12.2020 with the enhance amount for the period 13.12.2018 to 12.12.2020 amounting to Rs. 519335/- which is still irrecoverable from the agency.

Necessary step to be taken to recover the outstanding amount of late fee penalty and license fee amount of Rs. 519335/- from the agency after due verification and shown to audit.

PPARA07 : Reg. Non installation of Electricity Metre in housing Block.
Ref. : Audit Memo No.21 Dated: 04.02.2021

During the test check of record i.e. PBR and file no. F1(366)/11/CBPACS/Admn. /Accommodation/Vol.I, it has been observed from letter issued by the DSIDC that installation of Gyssers/RO/Electricity Metre in the Housing block is not in the scope of work DSIDC vide their letter no. DSIDC/CPM/ED-1/KDH/Misc./2012/86 dated 13.01.2012

While going through the file and relevant record a notice was issued by the then Dy. Director(Admn). Vide letter no.F.(320)/11/CBPACS / Admn. O/o/2302 dtd. 27.04.2012 which is self explanatory to the allottee of residential accommodation inside the campus are required to install/ apply for electricity metre connection from BSES in their name latest by 15.05.2012 with the direction to non compliance of the instruction may lead to disconnect the electricity and further stated that arrear of the past period will be charged accordingly on prorata basis after installation of electricity metre.

While going through the PBR of audit period i.e. 2019-2020, it has been find out that an amount of Rs. 500/700/1200/- p.m. etc. deducted from the allottee of the residential accommodation in their monthly salary bills.

Sansthan may take necessary efforts to install separate electricity metres in housing block, after due verification, to minimize the heavy burden on the Grant in Aid received from the Delhi Govt. under intimation to audit.

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PARA 08 : Regarding reduction of Electricity expenditure.
Audit Memo No. 23 Dated : 08.02.2021

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CBPAC Sansthan registered as a society in the year 2007 under the Societies Registration Act 1860 vide Registration certificate no. S/60336 dated 15.11.2007. It receives grant-in-aid from the Directorate of Health Services(DHS) GNCT of Delhi to meet all its requirement of funds. During the audit it has been observed that there is huge amount of GIA utilized on expenditure of electricity. As per financial statement of 2019-2020 appox Rs. 2 crore spent on electricity & DG set.

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 centralised 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.

The Sansthan may take necessary efforts for installation of Solar system in this Sansthan, after due verification, to minimize the heavy burden on the Grant in Aid received from the Delhi Govt. under intimation to audit.

PARA 09 : Recovery of Employee Provident Fund (EPF) of Rs.272577/-
Audit Memo No. 25 Dated : 08.02.2021

During the scrutiny of File No. F1 (688)/14/CBPACS/Adm/EPM file of M/s Om Enterprises, it was observed that EPF amounting to Rs.272577/- (Rs. 15004/- for the period April 19 to July 19 and Rs. 257573/- for the period June 16 to March 19) is still outstanding.

According to the reply submitted by the DD(Admin), that EPFO extracted the said amount and collected from CBPACS.

As per para 30(2) of the employees EPI scheme, 1952 which is reproduced below:-

(2) In respect of employees employed by or through a contractor, the contractor shall recover the contribution payable by such employee (in this Scheme referred to as the member's contribution) and shall pay to the principal employer the amount of member's contribution so deducted www.epfindia.gov.in 43 together with an equal amount of contribution (in this Scheme referred to as the employer's contribution) and also administrative charges.

The above said dues have been worked out on the basis of agreement, salary record furnish by the contractor for employees engaged during the period mentioned above. It is further stated that CBPACS authority has also agreed upon the report and demand calculated by EPF but the said recovery is still outstanding from M/s Om enterprises.

Necessary steps may be taken to recover the amount of EPF from the contractor, after due verification under intimation to audit.

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Para 24

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PARA 10: Irregularities in receiving of fine on account of late submission of Books and misplaced of book
Audit Record Memo No 5 Dated: 01.02.2021

During the test check of record of library of CBPACS it has been found that fine received from the students at the last day of completion of courses. Whereas no separate instruction/order issued by the Sansthan authority for collection of the fine at the end of the course. In this regard the following illustration is as for reference please :

1. Deepanshu (14057)

Penalty imposed on Deepanshu has collected through receipt book no 344 s.no. 084 dated 19.05.20 amount Rs.880/-. Amount of fine received from the Deepanshu for late submission of books and misplaced of book imposed on 20.12.15 but the said amount collected from the student at the time of issuance of no dues certificate i.e on 19.05.20 .

2. Advait Sharma (13003)

Amount of fine of late submission and misplace of books imposed on Advait Sharma on 23.07.2015 onward and collected from student through receipt Book no. 344 S.No. 013 dated 3.4.2019 amount Rs. 1113/- at the time of issuance of no due certificate i.e. on 3.4.2019 .

Sansthan may issue necessary direction/order to the library concerned in r/o timely collection and deposit of fine in r/o of late submission of Books and misplaced of book after due verification under intimation to audit

(Yogesh Kumar)
1 No 30

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PARA 11: Irregularities in submission of academic fee
Audit Memo No. 27 Dated : 10.02.2021

Para 25

Para 24

(A) While going through the records and related files of fees received from UG, PG and foreign students it has been observed that there is lot of difference in fee received in actual basis (the same posted in the books of accounts) and fee should be received from the students enrolled in the audit period i.e. 2019-2020 .

In continuation of above an amount of Rs. 2,04,68,508/- has posted in the books of accounts mentioned as Tuition fee received. As per detailed below the following amount should be received in the academic year 2019-2020:-

Year (Aug 19 to July 20)	No. of Student	Tuition Fee (Yearly)	Total Receipt
Ist year	95	59300	5633500
IIInd year	90	47500	4275000
IIIrd year	93	47500	4417500
IV th year	82	47500	3895000
Vth year(6month)	77	30750	2367750
Total	437		2,05,88,750/-

Necessary steps may taken to removal of the same under intimation to audit.

(B) It has also find out from the record there is no rule/criteria/guidelines issued by the Sansthan regarding receiving fee from the enrolled students i.e. no last date of submission of fees pointed out anywhere by the Sansthan authority. In the absence of last date of submission of fee, some of students deposited their fees in the next academic year after pass out, some of the example as under :

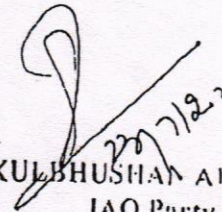
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Admission Batch 2015 (2019-20) (V year)

S.No.	Name	Enrolment no.	Amount	Receipt no.	Date
1.	Vikas Kumar Meena	00550859215	31950	1601/32	25/08/2020
2.	Parul	01150859215	30750	1601/004	22/10/2020
3.	Partibha Pal	02150859215	31950	1601/040	23/09/2020
4.	Priti	06950859215	31950	1601/309	23/09/2020
5.	Mohit Mishra	09050859215	30750	1601/033	27/08/2020
Admission Batch 2016 (2019-20) IV Year					
1.	Chirag Sharma	05850859216	66400	1678/044	24/09/2020
2.	Kartik Pokhriyal	08950859216	66400	1678/045	27/08/2020
3.	Priya Rani	09150859216	66400	1678/043	27/08/2020
Admission Batch 2017 (2019-20) III Year					
1.	Prashant	01150859217	66400	1676/074	23/09/2020
2.	Aditya Behwal	01650859217	64000	1676/076	29/08/2020
3.	Chavi Seenkwal	02750869217	66400	1676/055	23/01/2021
4.	Ankit Sharma	02850859217	66400	1676/070	27/08/2020
5.	Lovika Hans	06950859217	66400	RTGS but no detail available for credit of amount	
Admission Batch 2018 (2019-20) II Year					
1.	Pawandera Singh	07250859218	66400	1432/097	28/08/2020
2.	M.B. Akhil	10650859218	66400	1432/096	28/08/2020

Necessary steps may please be taken by the Sansthan authority for receiving and submission of academic fee and penalty for late submission of fee from the student under intimation to audit. These necessary guidelines may please also be issued


(KULBHUSHAN ARORA)
IAO Party No. VII

DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECT., NEW DELHI
(AUDIT PARAS)

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PARA 1: Amount to Rs 23,80,914/- on account of Fee has not received.
(Ref:-Audit Memo No.35 Dated: 21.12.2021)

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Ch. Brahm Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, New Delhi-110073 was constituted as Society under the Society Registration Act XXI of 1860 vide Registration Certificate No. S/60336 dated 15.11.2007. The responsibility of the governance has been entrusted to the Governing Council of the Sansthan. The Sansthan is presently affiliated with GGSIP University, Govt. of Delhi.

To develop a facility with international standards, which shall provide a comprehensive and most modern set-up for the diagnosis and treatment of all types of diseases by Ayurvedic system of medicine including yoga and naturopathy ; an advanced Sansthan dedicated for research and a resource for advanced training in the field of Ayurveda.

Sansthan has BAMS, BAMS(FS) and PG students for 5 ½ years study and 3 years course respectively. Sansthan charged fees from the students. While going through the record and books of accounts for the year 2020-21, following details have noted:-

1. Total Fee due from the student of BAMS, BAMS(FS) and PG-	424,05,614.00
2. Total fee received (Actual)	- 405,33,700.00
Difference not received (outstanding fee)	- 18, 71,914.00

In addition to above fee not received from the students in the year 20-21. The details is as under:-

2016-17 from 01 student	- 32000.00
2017-18 from 05 students	- 320000.00
2018-19 from 03 students	- 157000.00
Amount not received	509000.00
Total	- 2380914.00

While going through the record, it has been found that an amount of Rs. 86,58,600/- paid to University(GGSIP) as University Share(in time) but the same has not been collected from the students fees. The payments made to the university vide letter no. F.2(600)/20-21/CBPACS/PRINC/Collection of fees/5046-52 dated 16.08.21 on account of settlement of fee account for the academic session 20-21.(Copy attached). The said amount paid from Grant in Aid and the same is not part of Grant in aid. Resultant that unnecessary burden on the Govt.Sansthan.

Sansthan authority is requested to take appropriate steps to recover the fee from the students with immediate effect along with the late fees fine and suitable entry may please be made in the grant and books of accounts under intimation to audit.

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PARA 2 : - Non-functional of USG Machine an X-Ray Machine.

(Ref:-Audit Memo No.23 Dated: 16.12.2021)

~~Para 27~~
Para 26

35 On scrutiny of the record of Chaudhary Braham Prakash Ayurvedic Charak ,Khera Dabar, New Delhi for the audit period 2020-21, it has been noticed that providing facility of Sonography to the patients, the Sansthan had procured USG Machine for Rs. 24,90,000/- in July 2013 but lying non-functional w.e.f. 16/4/2015 due to non-availability of Radiologist.

In addition to above an another X-Ray machine procured on 03.09.2012 amounting Rs. 11,19,000/- had also been installed but lying non-functional w.e.f. 08/02/2017 due to non-availability of X-Ray technician.

In the light of above observation it has been found that the both machines/equipments are very useful for the patient in the hospital/sansthan. It has also noticed from the available record the services have not been provided to them since 2015 and 2017 onward respectively. Both valuable equipments are lying idle and not utilising its services in the sansthan causing block of fund received as GIA from the respective department of GNCTD. It is pertinent to point out here that costs of machines/equipments are going depreciated day by day.

Due to non filling of the posts as mentioned above causing not provided services of ultrasound and X Ray to the patients after lapse of many years. Further the cost of machine are also depreciated without using its services.

Sansthan authority is requested to take appropriate steps to make functional of the above machines/equipments under intimation to audit. Other similar cases may also be reviewed at your own level.

~~Para 28~~
Para 27

PARA 3 : Medicines not utilized / Blockage of medicines/Blockage of govt fund with misuse of grant.

(Ref:-Audit Memo No.25 Dated: 17.12.2021)

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According to Rule 144(iv) of GFR 2017 has stated that "Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs ". In addition to that care should be taken to avoid the purchase more than the actual requirement. Purchase of items on higher quantities than average consumption leads to the blockage of government funds. Trend of the consumption of medicines is required to be analyzed periodically and purchase should be made according to the average consumption of medicines in the previous quarter.

Besides this as per the condition laid down in the Grant letter at the time of release of grant which is self explanatory and stated that the procedure as prescribed in GFR 2017 is duly followed while procuring goods/services.

During the test check of record of Chaudhary Braham Prakash Ayurvedic Charak ,Khera Dabar, New Delhi for the audit period 2020-21, it has been observed that there are some medicines which are lying unutilized (or very few quantity issued) in the stock during the financial year. A few instances of such nature have been detailed below:-

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S.No.	Name of Medicines	Stock Register page no.	Date of receipt in the stock	Financial year 2020-21		
				Opening Balance	Medicines issued	Closing balances
1	AnandBharav RAS	103	31.03.18	7000*5g	----	7000*5g
2	SaptamratLah	188	09.03.20	10000 * 10g	---	10000 * 10g
3	LaghuvishGarbh oil	593	31.12.19 (200*1ltr) 13.03.20 (200*1ltr.)	400 * 1Ltr	----	400 * 1Ltr
4	BaatVidhvansanRas	105	19.03.20	5200 * 5g	150 * 5g	5050 * 5g
5	LavanBhaskar Churn	331	21.03.20	9050 * 50g	920 * 50g	8130 * 50g
6	ShushtiChuran	395	21.03.20	8360 * 25g	1190 * 25g	7170 * 25g
7	DadradhanLape	424	23.03.20	3100 * 10g	850 * 10g	2250 * 10g
8	Chandnaasav	490	09.03.20	5600 * 200ml	1000 * 200ml	4600 * 200ml
9	Ashokarisht	512	14.03.20	4700 * 200ml	750 * 200 ml	3950 * 200ml.
10	Kutjarisht	640	09.03.20	2200 * 200ml	100 * 200ml	2100 * 200ml
11	Bidugaisht	562	02.03.20	6500 * 200ml	900 * 200ml	5600 * 200ml
12	Panch Gun Oil	582	13.03.20	1052 * 1lt	250 * 1ltr	802 * 1Li
13	M. Gyno Care Cap.	87	29.01.18	6620 * 40Cap	640 * 40Cap	5980 * 40 cap.

It has been observed from above statement that Sansthan has purchased 15000 * 40Cap quantity of M Gyno Care Capsule (mentioned at serial number 13 above) in January 2018 with the expiry date of medicine on 30.06.2020. Out of purchased quantity 5980 * 40Cap. has been remained in stock unused not issued to patient and expired on 30.06.2020.

640 * 40 cap quantity of the medicine was issued to the OPD from main stock register on 18.06.2020 i.e. 12 days before the expiry date of medicine but no details has provided for the said cap whether the same consumed or not.

Sansthan Authority is requested to consider the above said rule and regulation to avoid the excess purchase of medicine/blockage of fund under intimation to audit. Other similar cases may also be reviewed at own level

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PARA 4: Shelf Life of Medicine.
(Ref:-Audit Memo No.36 Dated: 21.12.2021)

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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 or premature deterioration due to biological and other activities during the life potency of the drugs shall have to be made good by the contractor free of cost or shall have to refund the cost of substandard drug lying with the store.

During the Test Audit of records of Chaudhary Brahm Prakash Ayurvedic Charak, Khara Dabar, New Delhi, it has been observed that above observation have not been fulfilled. Some of the instances where more than 50% of shelf life of drugs/consumable has been passed, are given below:-

S. No.	Invoice No.	Medicine	Quantity	D.O.M	D.O.E	Date of Shelf life	Date of Receipt in the Hospital
1	DL/2019-20/0777 DT. 05.12.19	M. Sudrashanghan Vati (Pack of 5 gm)	2000	02/18	01/21	08/19	11.12.19
2	DL/2019-20/0776 DT. 05.12.19	Panchavalkala Kvatha (Pack of 100 gm)	100	01/19	12/20	12/19	11.12.19
3		Pugakhand (Suparipak) (pack of 100 m)	20	05/18	04/21	10/19	11.12.19
4		Rajah Pravartini Vati (Pack of 5 gm)	100	02/18	01/21	07/19	11.12.19
5		Tuvaaraka Tella 25 ml	700	05/18	04/21	10/19	11.12.19

Further as per the terms and condition of the supply order the Expiry date of medicine must not be less than two year from the date of supply. it has been observed that Sansthan accepted the supply of those medicine where expiry date of medicine is less than two years. The details of some cases are as under:-

S.No.	Invoice No.	Name of Medicine	Quantity	Date of Manufacturing	Date of Expiry	Date of receipt in the Sansthan
1	DL/2019-20/0777 DT. 05.12.19	M. Sudrashanghan Vati (Pack of 5 gm)	2000	02/18	01/21	11.12.19
2	DL/2019-20/0776 DT. 05.12.19	Bakuchi Choorna (Pack of 10 gm)	900	05/19	04/21	11.12.19
3		Panchavalkala Kvatha (Pack of 400 gm)	2328	06/19	05/21	11.12.19
			100	01/19	12/20	11.12.19
4		Pugakhand (Suparipak) (pack of 100 m)	20	05/18	04/21	11.12.19
5		Rajah Pravartini Vati (Pack of 5 gm)	100	02/18	01/21	11.12.19
6		Tuvaaraka Tella 25 ml	700	05/18	04/21	11.12.19
7	DL/2019-20/0829 DT. 27.12.19	Dadimastuk Choorna (Pack of 50 gm)	3,000	08/19	07/21	27.12.19
8		Shunthi Churna (Pack of 25 gm)	2,000	08/19	07/21	27.12.19
9		Phalatrikada Kvatha (Pack of 100 gms)	3000	08/19	07/21	27.12.19

Sansthan Authority is requested to consider the above said rule and regulation at the time of purchasing medicine. Other similar cases may also be reviewed at own level.

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~~Para 30~~
PARA 5: Loss of govt. revenue.
(Ref:-Audit Memo No.26 Dated: 20.12.2021) **Para-29**

58 Govt Accommodation has provided to their staff by the government to those employees who have not their own residence in the particular city. The facility provided by the government after deducting LF & WC as amended by the department time to time and not paid the HRA.

As per the information provided by the Sansthan in respect of staff quarters of Chaudhary Braham Prakash Ayurvedic Charak ,Khera Dabar, New Delhi, It has been observed that a large number of staff quarters are lying vacant till date as per details given below.

Flat Category	Total Flat	Allotted Flat	Vacant Flat
A Block	16	1	15
B Block	24	6	18
C Block	24	8	16
D Block	8	4	4
E Block	4	1	2
Total	76	20	56

In the light of above table, 56 no. of flats/govt. accommodation has vacant (i.e. 74%). Fixed charges are being levy on the maintenance of vacant flats. It causes loss of Govt. money for maintaining vacant staff flats. Revenue from these flats like license fee, water charges etc have also not generated. This may cause the loss of govt. revenue.

It has also been found that the facility for allotment not provided to the Delhi Govt. Employees who are working other than Sansthan and in the queue for waiting of Govt Accommodation. It will be fruitful for earning govt revenue.

Details in respect of Govt Servant who deceased during his tenure and his/her families are still residing in the govt. quarters since the death of the government servants have not provided to audit.

Sansthan Authority is requested to take necessary action to allot the staff quarter to eligible employee avoiding loss of Govt. revenue under intimation to audit.

~~Para 30~~
PARA 6: Non deduction of Water Charges.
(Ref:-Audit Memo No.27 Dated: 20.12.2021) **Para 30**

59 Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 & F. 4(1)/Misc./PWD & H/A-II./2004/2749-2765 dated 10-3-2014 the rates of license fees and water charges (where meter has not installed) has been revised w.e.f. 01-07-12 as under:-

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Type	Existing (In Rs.)	Proposed (In Rs.)
I	09	157
II	10	196
III	15	236
IV	20	315
V	--	472

During the test check of Pay bill register of Chaudhary Braham Prakash Ayurvedic Charak, Khera Dabar, New Delhi, it has been noticed that 20 number of govt., accommodation has allotted to the staff of Sansthan and the water charges of Government accommodations has not been recovered from the allottees.

Sansthan has informed that there is no supply of water from Delhi Jal Board whereas Sansthan has made some own arrangement to provide purified ground water to the allottees by making some efforts. The said process is running by the electricity and incurring expenditure.

Sansthan authority is requested to take necessary action for charging water charges as prescribed by the govt rate so that grant may be used for its specific purpose or submit documentary evidence which stated that free water be supplied by the Sansthan to their allottee under intimation to audit.

PARA 7 : Reg. Non installation of electricity metre.
(Ref:-Audit Memo No.30 Dated: 20.12.2021)

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As per the policy and criteria of Delhi Govt. Residential Flats the electricity charges paid by the allottee as per the prescribed rates on the meter reading consumed by the allottee. The said charges not collected by the authority concerned like liense fee and water charges. The amount raised by the the BSES and paid by the allottee to the BSES.

While going through the PBR of audit period 2020-2021, it has been found out that some amount deducted from the allottee of the residential accommodation in their monthly salary bills and observed that above said criteria has not followed in the Sansthan.

During the test check of record and information, it has been observed that a notice was issued by the then Dy. Director(Admn). Vide letter no.F.(320)/11/CBPACS / Admn. O/o/2302 dtd. 27.04.2012 which is self-explanatory to the allottee of residential accommodation inside the campus are required to install/ apply for electricity metre connection from BSES in their name latest by 15.05.2012 with the direction to non compliance of the instruction may lead to disconnect the electricity and further stated that arrear of the past period will be charged accordingly on prorata basis after installation of electricity metre. However, electricity meter has not installed in the accommodation till date.

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Sansthan authority is requested to take necessary action for compliance of the above said order so that heavy burden may be minimise on the Grant in Aid received from the Delhi Govt for installing the electricity meters as the same is still pending since 2012 under intimation to audit.

PARA 8 :- Non adjustment of advances

(Ref:-Audit Memo No.31 Dated: 21.12.2021)

para 32

Page 31

41
On scrutiny of the record of CBPACS for the year 2020-21 it has been noticed from Annexure : . C of books of account duly verified by Chartered Accountant that following advances have been paid by the Sansthan upto 31.03.2021 to the staff . The following advances neither adjusted nor refunded by the individual upto 31.03.2021 :

TR-5

S.No.	Name of Person	Period	Amount
1.	Dr. Sudhir Kumar	2019-20	2360
2	Dr. TanujaNesari	2019-20	9915
3	Dr.T.N. Nagaraj	2019-20	6150
4.	M/s Krishna Residency	2020-21	12000
5.	M/s Sunny International	2020-21	5198
6.	Dr. Arun Gupta	2020-21	5000
7.	Dr. Monika	2020-21	5000
8.	Dr. Sudhir Kumar	2020-21	11000
		TOTAL	56623

As per Receipt & payment account for the period 1.4.20 to 31.03.2021, the following advances are also still outstanding :

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S.No.	Name	Period	Amount
1.	Advance to DSIIDC	2019-20	6,92,36,686
2 ✓	Advance to BRPL	2019-20	50,000
3 ✓	Contingent advance	2019-20	24,493
		TOTAL	6,93,10,879

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Sansthan authority is requested to take necessary action for adjustment of above said advances as per rule under intimation to audit.

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PARA 9 : Physical verification of Medicine Stock Register.
(Ref:-Audit Memo No.29 Dated: 20.12.2021)

~~Para 33~~ Para 32

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Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non - Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

During the test check of audit, it has been observed from the Medicine Stock Register that no physical annual stock verification as per GFR 192 (Physical verification of all stores) has done in the particular store. In addition to that no signature of recipient is available in the stock issuance register.

Further stock register of non consumable items and consumable items (except Medicine stock register) have not been provided till date, the same may please be provided for next audit.

Sansthan authority is requested to take necessary action for compliance of the above said order under intimation to audit.

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PARA 10:- Non follow the rule 189 of Receipt and payment account regarding adjustment of lapse deposit.
(Ref:-Audit Memo No.34 Dated: 21.12.2021)

~~Para 34~~ Para 33

As per the Rule 189 of Receipt & payment rule in respect of Lapsed deposit mentioned is as under:-

" At the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions."

On scrutiny of the record of CBPACS for the year 2020-21 it has been noticed from Annexure :. F of books of accounts duly verified by Chartered Accountant that an amount of Rs.34,13,000 shown as unclaimed amount as security deposit (student) (Previous) and specifically years not mentioned in the said Annexure against the amount ibid.

Besides this amount of Rs. 2,94,563 and Rs.40,000 are also as security deposits from contractors and security Deposit (others) respectively is lying unclaimed and not adjusted as per rule ibid.

On the basis of that information and after examination of the Annexure it seems that the said amount is as unclaimed amount and lying in the accounts more than three years.

Sansthan authority is requested to take appropriate steps according to rule ibid to refund security deposit to the concerned students/contractors' or transfer the amount in government revenue under intimation to audit.

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PARA 11:- Recovery of amounting Rs.913802 On account of availing cashless treatment of retired beneficiaries:-
(Ref:-Audit Memo No.32 Dated: 21.12.2021)

While going through the record during test audit of the Chaudhary Brahm Prakash Ayurvedic Charak Sansthan, Khera Dabar, New Delhi for the period 2020-21, the payment for expenditure incurred by the Sansthan on the treatment of retired beneficiaries i.e. retired from the Govt. Services and availing the cashless medical treatment facility from the Sansthan is outstanding amounting to Rs. 4.138 from CGHS and Rs. 4.138 from DGHS beneficiaries respectively.

In addition to above it has been observed the same recovery has already been mentioned in the previous audit report for the year 2019-20 amounting to Rs. 9.05.526/- (Rs. 669080/- from CGHS and Rs. 236446/- from DGHS beneficiaries respectively).

S.No.	Year	CGHS	DGHS	Total
1	Upto 2019-20	669080	236446	905526
2	2020-21	4138	4138	8276
	Total	6,73,218	240584	913802

Necessary steps may please be taken to recover the above said amount and deposited into income of the sansthan after due verification under intimation to audit and similar cases may also be examine and recover at your own level.

PARA 12:- Non Production of records

~~Para 36~~

Para 35

During the course of audit of Chaudhary Brahm Prakash Ayurvedic Charak , Khera Dabar, New Delhi for the audit period 2020-21, The following records/ Information have not been provided to the audit:-

1. Certificate regarding no loss of Govt. Money and property due to theft, fire, fraud and embezzlements etc.
2. Files regarding allotment of space in Hospital Complex and fixing of Rent/License fee
3. Information regarding rate of License fee, water charges and electricity charges of staff quarter allotted to staff.
4. Details of Sansthan vehicle and vehicle hired by sansthan and expenditure incurred .
5. Log books and History sheet of vehicles.
6. Details of Open Tender, Limited Tender floated during the year and details of items purchased on the Rate Contract.
7. List of machine and equipment which are not in use and remain idle in store/department lab.

The above records may please be provided to next audit.

(KULBHUSHAN ARORA)
INSPECTING AUDIT OFFICER
AUDIT PARTY No. VIII

4

PART - II
CURRENT AUDIT REPORT
(2021-22)

DIRECTORATE OF AUDIT: GNCTD
DELHI SECRETARIAT: NEW DELHI- 110002

~~Para 37~~

Para 36

Para No.1-: Filling up of the post of Dy. Medical Superintendent & Anethetist (Observation Memo No. 2 & 3, Dated: 02/11/2022 & 07/11/2022)

As per records produced to audit a total of 407 posts have been sanctioned for the setting up of Chaudhary Brahm Prakash AyurvedCharakSansthan. Recruitments for the vacant posts was to be made as per Recruitment Rules for similar posts in the Government of NCT of Delhi. All Group 'A' appointments shall be made by the Sansthan directly (without reference to UPSC), being an autonomous body. Recruitment to Group 'B' & 'C' posts shall be made through DSSB as per standing instructions of Government of NCT of Delhi. Group 'D' posts were to be out-sourced to the extent possible.

Moreover, as per Article 4.19 of the Articles of Association (Rules & Regulations and ByeLaws of Chaudhary Brahm Prakash AyurvedCharakSansthan) powers to appoint all academic technical administrative and such other staff vests with the Sansthan.

As per information furnished by the department 2 numbers of appcintments were made during the period of audit-

1. Dr. Gaurav Phull-- Dy. Medical Superintendent
2. Dr. Sandeep Kumar -- Anesthetist

On perusal of the record file No. F.1(1068)/19-20/CBPACS/Admn./Rectt. Of Group 'A' Post produced to Audit by the Department it was observed that the approval of Competent Authority in respect of recruitment of Dr. Gaurav Phull, Dy. Medical Superintendent and Dr. Sandeep Kumar, Anesthetist were not available in the record file. It was, however, mentioned in the file that the



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recruitments have been done as per the directions issued by competent authority through selection committee minutes in file No. F.1(1297)/21/CBPACS and File No. F1(1298)/21/CBPACS.

Audit had requisitioned the above said files to determine whether approval of competent authority was obtained before issuance of Appointment Orders but till completion of Audit, neither the said files were produced to Audit nor copies of approval obtained were supplied.

Since the Department has not taken appropriate steps for supplying relevant record to Audit ascertaining valid Approvals for the appointment, in the absence of the said approvals, it cannot be authenticated that appropriate approvals of competent authority has been obtained prior to making above appointments. Hence Audit cannot authenticate the validity of the appointments.

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Para No: 2 Irregularities in observance of Financial Rules & Regulations under Delegation of Financial Powers in respect of Engagement of Security Services, Jr. Asst./LDC, Sr. Asst./UDC, Stenographer, Storekeeper, Attendant, Mali, DEO, Nursing Staff & Physiotherapist (Observation Memo No.-09,10,11,12,13,14,15,16,17&18, Dated:- *Page 37* 14/11/2022)

While incurring expenditure from the Government exchequer, the financial powers delegated to Head of Departments/Head of Offices have to be exercised with utmost care by maintaining financial propriety and strict economy. It has to be ensured that all relevant financial regulation like Delegation of Financial Power Rules & General Financial Rules are observed. The Head of Departments/Head of offices may also ensure that the expenditure does not exceed the budget allocation and that the expenditure is incurred for the purpose for which the funds have been provided. The financial powers have been delegated to Heads of Departments/Head of Offices in respect of different items.

On scrutiny of files in respect of outsourcing of security personnel, Attendant, Mali, Jr. Assistant/LDC, Sr. Asst./UDC, Stenographer, Nursing staff, Physiotherapist and DEO in Chaudhary Brahm Prakash Ayurvedic Sansthan it has been observed that first time approval of Finance Department of GNCT Delhi required with reference to the number of persons to be engaged on outsource basis as per the sanctioned strength/AR approved norms has not been obtained by the department before award of tender for outsourcing of these services since inception of Chaudhary Brahm Prakash Ayurved Sansthan.

In reply to above observation, it has been informed by the Department that in respect of Group 'D' posts i.e. Security Services, Attendant and Mali, CBPACS had sent proposal for obtaining one time FD approval and the file was received from DoH&FW with remarks that "instant proposal may be preliminarily placed before the Governing Council CBPACS (after obtaining the recommendation of Finance Committee, CBPACS) and after that obtain the ex-post facto first time / one time approval from Finance Department. CBPACS has informed that they have included the proposal in agenda for the upcoming Governing Council for obtaining

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recommendation of the Finance Committee and thereafter Ex-post facto first time/one time approval of finance Department in accordance with Delegation of Financial Powers vide OM dated 7.8.2019 would be sought.

As regards engagement of Group 'C' posts i.e. Stenographers, Jr. Assistant/LDC, Sr. Assistant/UDC, Nursing Staff, Storekeeper, Physiotherapist and DEO, it was informed by the CBPACS that the proposal regarding hiring of manpower through ICSIL on outsource basis was moved by the Sansthan vide file No. F.1(782)/16/CBPACS/Admn/Recruitment of LDC/UDC through ICSIL on 14/12/2017 for obtaining A/A from H&FW and concurrence from Finance Department of GNCT of Delhi. The file was examined by the Finance Department and was returned with the remarks that CBPACS is an autonomous institution and day to day functioning of institution is under their purview. Only the proposal which attract economy ban needs to be sent to FD for relaxation. As CBPACS is an autonomous institution and posts are created with the approval of Finance Department, Admn. Department may take appropriate action as per pattern of Assistance/Bye Laws/MOA of CBPACS.

It is observed by Audit that the said proposal dated 14/12/2017 was returned by Special Secretary (Finance) with the remarks "Please confirm about creation of posts and approval of POA" on 22/12/2017. Thereafter, as per record produced before Audit and reply submitted by the Department, nothing suggests that the file was submitted again in reply to the query for obtaining concurrence of the Finance Department

From the facts stated above, it is observed that the first time / one time approval of Finance Department has not been obtained by CBPACS till date in any of the case mentioned above in accordance with Delegation of Financial Power issued by Finance Department which is a serious procedural lapse and administrative negligence on the part of CBPACS. The department is requested to take immediate remedial steps for seeking concurrence of Finance Department, GNCT of Delhi.

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Para No.-3-Non-Disposal of unserviceable Stock amounting to Rs.13.75 lacs lying in CBPACS premises(Observation Memo No.04, Dt.--07/11/2022)

As per Rule 217 of General Financial Rules, 2017, an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. A committee may be constituted by the competent authority to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should be worked out by the department. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.

On scrutiny of records pertaining for the year 2021 -2022 of the **CBPACS, KheraDabar**, it has been observed that that Unserviceable Stock is lying in the various department of Hospital Premises & is losing their residual value (List enclosed). If the under mentioned items have completed their useful life and cannot be used economically in the unit, then hospital authority must condemn these items as per the prescribed procedure.

Elucidate the reason of above said irregularities and necessary steps should be taken to condemn above items which have completed their useful life period in the light of GFR under intimation to Audit.

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LIST OF UNSERVICEABLE STOCK LYING IN THE PREMISES

S.No.	Name of Item	Year of Purchase	Quantity	Price per Unit	Total Value
1	B.P.APPRATUS	2014	29	750	21750
2	WALL CLOCK	2010	12	142	1704
3	STETHOSCOPE	2013	4	650	2600
4	THERMOMETER	2011	17	31.90	542.3
5	WEIGHING MACHINE	2011	2	1150	2300
6	INSECT KILLER	2011	1	4100	4100
7	NEBULIZER	2010-11	4	2200/3000	10400(Avg.)
8	TORCH	2013	1	147	147
9	MUG	2011	3	1575	4725
10	B.P.APPRATUS	2010	3	2994	8982
11	3-SEATER	2011	75	5443	408225
12	STRECTCHER	2012	17	5475	93075
13	VISITOR CHAIR	2010	45	3150	141750
14	STOOL		28	975	27300
15	O2 CYLINDER	2010	10	6150	61500
16	FOOTSTEP	2011	2	875	1750
17	GEYSER	2013	3	6800	20400
18	COOLER	2012	9	4300	38700
19	WHEEL CHAIR	2012	27	3892	105084
20	PATIENT BED	2010	101	3584	361984
21	BEDSIDE LOCKER	2010	30	1200	36000
22	DESK	2010	2	1730	3460
23	FOLDING BED	2010	40	475	19000
	TOTAL				13,75,478.3

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Para No.- 4 Short Recovery of License Fee amounting to Rs.70850/-
(Observation Memo. No.05 & 21, Dated: 07/11/2022 & 16-11-2022)

PWD had revised License fee w.e.f- 01/07/2017 and 01/07/2020 for the Govt. of NCT of Delhi Residential (general Pool) accommodation vide order No. F.4(I)/Misc./PWDH/A-II/2004/Pf/10039-51 dated 16/07/2018 & Order No. F.4(I)/Misc./PWDH/A-II/2004/Part file/8494-8588 dated 08/10/2020

During the test-check of Pay Bill Register it has come into notice that following officials are having possession of Govt. Accommodation but the License fee have been deducted at the old rate as per detail mentioned in the list enclosed.

Necessary Recovery amounting to ₹.70850/- be made from the employees concerned after due verification of records & other similar cases, if any, may also be reviewed under intimation to audit.

Deptt has updated license fee
of officials vide office order dt 17/01/2023
to 31.12.22 = 89531

and recovered fully.

(2) Sh. Kamal Kaur vacated the
quarter on 8.10.21. Hence
recovery of ₹. 252/- only applicable
& the same is recovered.

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[Yogesh Kumar]

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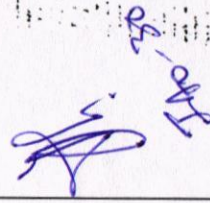
S.N.	Name Dr.	Desig.	Period Wef	To	Lic. fee to be deducted- PM	Lic fee deducted- PM	Period (months) Diff x Mon	Total Recovery (Rs.)
1.	Dr. N.R.Singh	Prof.	1/7/20	31/10/22	2200/-	1870/-	330x28	9240
2.	Dr. Vidula Shrinivas Gujjarwar	Prof.	1/7/20	31/10/22	1490	1270	220x28	6160
3.	Dr. Aditya Nath Tiwari	A.P/Reader	1/7/20	06/10/22	1490	1270	220x27.2	5984
4.	Dr. Atal Bihari Trivedi	Asst. Prof.	1/7/20	31/10/22	1490	1270	220x28	6160
5.	Dr. Shankar Sharan Mishra	Lect.	1/7/20	31/10/22	750	640	110x28	3080
6.	Dr. Monika	Asst. Prof.	1/7/20	31/10/22	750	640	110x28	3080
7.	Dr. Arun kumar	Lect.	1/7/20	31/10/22	750	640	110x28	3080
8.	Dr. Ajanta Rita Xalxo	Asst. Prof.	1/7/20	31/10/22	750	640	110x28	3080
9.	Dr. Jitender kumar Nathbhai Varsakiya	Lect.	15/2/18	05/11/18	640	400	240x8.7	2088

Handwritten notes and corrections in red ink:

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- 6600
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- 5984
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- 3300
- 3300
- 3300
- 3300
- 2088

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 Dr. J. K. Singh

10.	Dr. Pallavi Singh	Asst. Prof.	1/7/20	31/10/22	750	640	110x28	3080
11.	Dr. Shalini Prakash	Asst. Prof	1/7/20	31/10/22	750	640	110x28	3080
12.	Dr. Aslok Kumar Asthana	Asst. Prof./Lect	1/7/20	10/10/22	1490	1270	220x27.3	6006
13.	Dr. Seema Ahlawat	Panchkar ma Vaid	1/7/20	31/10/22	750	640	110x28	3080
14.	Sh. Som Dutt	Lab. Tech.	1/7/20	31/10/22	750	640	110x28	3080
15.	Sh Yash Pal Singh	Lab. Tech.	1/7/20	31/10/22	750	640	110x28	3080
16.	Sh. Suman Kr. Jha	Lab. Tech.	1/7/20	31/10/22	750	640	110x28	3080
17.	Sh. Kamal Kant	Museum Keeper	15/7/21	08/10/22	560	470	90x14.8	1332
18.	Ms. Jyoti Soni	Panchkar ma Tech.	1/7/20	31/10/22	750	640	110x28	3080
	Total						Total	70850

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~~Para 41~~ **Para 39**

Para No.- 5 Staff Quarters lying vacant causing Loss of Rs.41,60,100/- in respect License fee and water charges during 2021-2022. (Observation Memo No. -20, Dated- 15.11.2022)

On scrutiny of records pertaining to Staff Quarters for the year 2021 -2022 of the Chaudhary Brahm Prakash Ayurved Charak Sansthan, Khera Dabar, New Delhi, it has been observed that there are around 76 Staff Quarters of different categories in the premises. Out of which 24 Staff Quarters of different categories were lying vacant during the last 12 months. Efforts should have been made to allot these quarters to hospital staff or other staff who are interested in these quarters so that huge loss of govt. revenue may be saved. Moreover as Terms & Conditions of the Contract " The official accommodation within the campus of the Sansthan will be provided to you by the Sansthan failing which HRA as admissible will be provided, Minimum Licence Fees will be charged for official accommodation as per government norms". Whereas no records for offer of government quarters offered to the employees have been produced to audit & quarters of different categories have been lying vacant for a period ranging to more than 60 months also.

Details in respect of vacant quarters for the period of audit 2021-2022 are given below:

Sr. No.	Type	Total Qrts.	Vacant	Period of Vacancy (months)	Loss of HRA+Licence fee+Water charges for last 12 months(Rs.)				
					IIRA@27%	IIRA Amount (A)	License fee	Water charges	Total Licence Fee (B)
1.	A	16	0	0	4860/-	0	470	NIL	0
2.	B	24	1	12	9558/-	114696	750	NIL	9000
3.	C	24	16	12	12123/-	2327616	750	NIL	144000
4.	D	08	6	12	14337/-	1032264	1490	NIL	107280
5.	E	04	1	12	33237/-	3988844	2200	NIL	26400
		76	24			Grand Total (A+B)=Rs.41,60,100/-			

	Type- A	Type- B	Type- C	Type- D	Type- E
Licence fee	470	750	750	1490	2200
Water Charges	157	196	236	315	472

Necessary efforts should be made to allot the abovementioned quarters to the interested staff so that huge loss of Rs.41,60,100/- may be saved under intimation to Audit.

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~~Para 42~~
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**Para No.6- Non Availability of Essential Drugs in CBPACS Hospital
(Record Memo No.-22, dt.-11/11/2022)**

As per drug policy, all essential drugs for health care should be available at all the times in the Hospital, further as per instructions of CPA the hospital while placing their supply order for the next 4 months should keep buffer stock for three months in hands to meet the demand in case of emergency/deleted/supply/non-supply to prevent the non-availability of essential drugs. The assessment of requirement of CPA and nonCPA drugs should be on the basis of stock in hand and actual consumption during the past period.

Test check of records of drugs revealed that the following essential drugs as per list enclosed remained out of stock for consideration period ranging from 02 to 227 days during 2021-2022.

Reasons for the non-availability of essential medicines in the CBPACS may be furnished to audit. Necessary mechanism may be adopted to ensure that essential drugs remain in the stock all the time as per drug policy of GNCTD.

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~~Para 43~~
Para 41

Para No.7- Non-functioning of Ultra Sound & X-Ray Machine resulting in blockage of funds (Record Memo No.-19, dt.- 17/11/2022)

On scrutiny of records pertaining to functioning of Equipment & Machinery of Chaudhary Brahm Prakash Ayurved Charak Sansthan, Khera Dabar it has been noticed that about 1500 patients visit the hospital per day in OPD on an average. For diagnosis of ailments many patients are referred for Sonography & other tests. To provide facility of Sonography to examine the functioning of organs inside the body of the patients coming to the hospital for treatment, the Sansthan had procured an Ultra Sound machine on 02/07/2013 for Rs. 24.9 lacs & X-Ray Machine on 03/09/2012 to the tune of 11.19 lacs.

On further scrutiny of the files it has been found that the machines which could have been of immense value for the treatment of the patients coming to the hospital have been lying non-functional since 16/04/2015 i.e. for more than 7 and a half years due to non-availability of Radiologist & X-Ray Technician. Both the machines have been lying unutilized causing blockage of funds received in form of GIA from GNCT Delhi moreover further leading to depreciated value of the machines without fulfilling the purpose for which the equipments were purchased & installed in the hospital.

Non-functioning of such machines defeats the purpose of public interest & thus deprives the patients of such basic facilities which are necessary for providing basic health care facilities to the patients coming to hospital for suitable treatment. Administration of CBPACS is therefore advised to take appropriate & immediate steps to appoint a Radiologist & X-Ray Technician to provide facilities of Ultra Sound & X-Ray in the interests of the patients at the earliest.

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Para No.8--Non- Adjustment of Advances of DSIIDC
(Observation Memo No.22, dt.-18/11/2022)

~~Para 44~~

Para 42

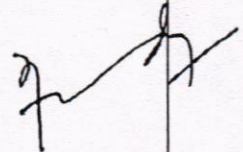
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On scrutiny of record of CBPACS for the year 2021-2022, it has been observed that following advances have been outstanding upto 31.03.2022.

S.No.	Agency	Work & Purpose	Amount	Payment Date	Remarks
1	DSIIDC	Electrical operation and maintenance work of CBPACS	2,08,34,419	28.02.2022	Utilisation certificate for Rs.2,03,38,028/- received by the department whereas an amount of Rs.4,96,391/- unutilised is still outstanding to be paid back by DSIIDC to CBPACS

Amount shown as outstanding /unutilized may be adjusted immediately or recovered as per rules under intimation to audit. Non-adjustment of unutilized amount defeats the purpose for which payment was made.



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~~Para 45~~ Para 43

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Para No.9—Non- Deduction of Electricity Charges & installation of Electricity Meter-(Observation Memo No.06, dt.-10/11/2022)

As per policy & criteria of Delhi Govt. Residential Flats the electricity charges are to be paid by the allottee as per the prescribed rates on the meter reading consumed by the allottee. On scrutiny of the records it that the said charges have not been collected by the CBPACS from the allottee of the residential accommodation from their salary bills.

It has also been observed that a notice was issued by the Dy. Director (Admn.) vide letter No.F.(320)/11/CBPACS/Admn.O/O/2302, dt.-27/04/2012, which is self explanatory that the allottee of the residential accommodation in the Sansthan Campus is required to install/apply for electricity meter connection from BSES in their name latest by 15.05.2012 with a direction that non-compliance of the instructions will lead to disconnection of electricity & moreover past arrears will be charged on pro-rata basis after installation of electricity meter. However since more than 10 years have lapsed no action has been taken by the concerned department to recover the amount from the allottees which is clear violation of allotment rules. Non-compliance of the same may intimated to audit.

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Para No.10—Non- Production of records-

(Record Memo No.10, dt.-28/10/2022 and Observation Memo No.03, dt.-07/11/2022)

1. Library Record- List of unreturned books and detail of missing books in prescribed format
2. 02 files pertaining to fillingup the post of Dy Medical Supdt. & Anesthetist
File No F1(1297)/21/CBPACS selection committee minutes(DMS)
File No F1(1298)/21/CBPACS selection minutes/ Anesthetist

TEST AUDIT NOTE (2021-22)

TAN No.01—Records pertaining to treatment of receipt of Rs.1500/- as hostel fee from each student and formal order of shifting of students to Sansthan accommodation
(Observation Memo No.07, dt.-10/11/2022)

Sansthan is advised to take up the matter with PWD/DSIIDC for repair & maintenance work and further, matter of treatment of receipt of Rs.1500/- as hostel fee from each student (till work is completed) may be kept in Governing Counsel for finalization.

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(Yogesh Kumar)

Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

Current Audit

During the course of current audit, 16 Observation memos & 16 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 59,54,179/- were pointed out by the Audit.

The office of Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi has not submitted reply of Observation Memo. Hence, 16 observation memos and 01 to 16 record memo's have been converted into 12 PARAs (including 04 observation memo converted into 02 para & 01 PARA of NPR) with recovery of Rs. 59,54,179/- and 03 TAN and incorporated in Current Audit Report Part-III.

Detail of Current Recoveries Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
1	Recovery of Hospital Patient Allowance (HPCA)/Patient Care Allowance (PCA) Care amounting to Rs. 1,48,968/-	148968	0	148968	PARA 1
2	Overpayment of Pay & Allowances amounting to Rs. 21,920/- due to remaining on Child Care Leave for more than 365 days	21920	0	21920	PARA 2
3	Avoidable expenditure of injudicious assessment of sanctioned load of electricity supply for fixed charges	0	0	0	PARA 3
4	Outstanding dues towards fees of student to other Institute amounting to Rs. 24,43,056/-	0	0	0	PARA 4
5	Irregularities in tender process of Healthcare Kitchen & Dietary Services and in working out estimated cost resulting in excess amount paid	0	0	0	PARA 5

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2022-23 & 2023-24

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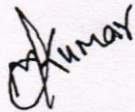
6	Irregularities in procurement of medicines and expenditure incurred thereon	0	0	0	PARA 6
7	Irregularities in outsourcing of 67 nos. Attendants and excess expenditure of Rs. 51,12,581/- incurred thereon	5112581	0	5112581	PARA 7
8	Avoidable excess expenditure incurred to the tune of Rs. 1,91,98,335 for non installation of Solar PV Power Project	0	0	0	PARA 8
9	Discrepancies in Tender for outsourcing Manpower (Mali) through GeM and not abiding by the Terms and Conditions of the Agreement	0	0	0	PARA 9
10	Irregularities in e-Tendering process incurring Loss of Government Revenue amounting to Rs. 1,31,983/- for not deducting TDS on GST for outsource of 21 Nos. Malis	131983	0	131983	PARA 10 (a)
14	Non deduction of Income Tax -TDS @ 2% amounting to Rs. 1,31,983/- for providing Manpower (21 Nos. Malis)	131983	0	131983	PARA 11 (a)
15	Non-Deduction of TDS on GST amounting to Rs. 2,03,372/-	203372	0	203372	PARA 10 (b)
16	Non deduction of Income Tax -TDS @ 2% amounting to Rs. 2,03,372/- for providing Manpower (23 nos. Security Guard)	203372	0	203372	PARA 11 (b)
Record Memo	Non Production of Records	0	0	0	PARA 12
	TOTAL	5954179	0	5954179	

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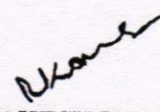
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2022-23 & 2023-24

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the **Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi** for the period 2022-23 and 2023-24. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the **Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Chaudhary Braham Prakash Ayurved Charak Sansthan, Khera Dabar, Najafgarh, Delhi**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



(MANISH KUMAR)
AAO
Audit Party No. 13



(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

2022-23 & 2023-24

PART-II
Current Audit Report
(2022-23 & 2023-24)
FINANCIAL POSITION

The accounts of the Hospital have been reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the hospital. The office of Directorate of Audit, Local Fund Accounts, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation of the part of the auditee. Radheshyam Sharma and Company Chartered Accountants, FRN No. 016172N has audit the accounts for the financial year 2022-23 & 2023-24. According to Income & Expenditure Statements appended with the Balance Sheet, the financial position has been worked out as under:

Grant-in-Aid Budget Allocation and Expenditure for the year 2022-23 & 2023-24.

(Amount in lakhs)

2022-23				
Description	Salary	General	Capital	Total
1 Opening Unspent Balance 2021-22	0	338	49	387
Total	0	338	49	387
2 <i>GIA received from NCT of Delhi</i>				
F. No. 400(30)/Plg./H&FW/2021/CD-112654125/J53hRo-1350-1361 dt. 22.10.22	1500	312	76	1888
-	750	325	62.5	1137.5
F. No. 400(30)/Plg./H&FW/2021/CD-112654125/J53hRo-300-311 dt. 21.02.23	950	25	62.5	1037.5
Total	3200	662	201	4063
3 Grand Total	3200	1000	250	4450
4 Expenditure				
	3015*	994	150	4159
Total	3015	994	150	4159
5 Unspent Balance (3-4)				
	185	6	100	291

2023-24				
Description	Salary	General	Capital	Total
1 Opening Unspent Balance 2022-23	185	6	100	291
Total	185	6	100	291
2 <i>GIA received from NCT of Delhi</i>				
F. No. 400(30)/Plg./H&FW/2021/CD-112654125/J53hRo-698-708 dt. 01.05.2023	750	200	62.5	1012.5
By NEFT dt. 12.06.23	0	200	0	200
Interest		113.88		113.88
04 FD encashed		720		720
Bank Balance as on 31.03.24		2331		2331

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Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

	Total	3914.88	400	62.5	4377.38
3	Grand Total	4099.88	406	162.5	4668.38
4	Expenditure	3556	802	222	4580
	Total	3556	802	222	4580
5	Unspent Balance (3-4)	543.88	-396	-59.5	88.38

Note:

* As per Balance Sheet, the amount booked towards salary for F.Y. 2022-23 was for Rs. 30,77,57,397/- but the UC was issued for Rs. 30,15,18,515/-. It is certified that the actual amount of Rs. 30,15,18,515/- was utilized and accordingly UC was issued and the balance amount of Rs. 62,38,882/- was wrongly booked/adjusted in the next F.Y. Hence, Rs. 30,15,18,515/- may be taken as amount booked under the head salary for the F.Y. 2022-23. As per the reply submitted by the department. -27

1. The accounts submitted by the Sansthan reflects **Income over Expenditure to the tune of Rs. 7,32,09,886/-** as detailed in Schedule 10, 11 & 12 (Income) & Schedule 13, 14 & 15 (Expenditure) of the Financial Statement submitted by the Sansthan for the year 2022-23.
2. The accounts submitted by the Sansthan reflects **Income over Expenditure to the tune of Rs. 21,43,37,262/-** as detailed in Schedule 10, 11 & 12 (Income) & Schedule 13, 14 & 15 (Expenditure) of the Financial Statement submitted by the Sansthan for the year 2023-24.
3. The total grant received for salary during the F.Y. 2023-24 was Rs. 750 lakh but the total expenditure for payment of salary was Rs. 3556 lakh which was paid by encashing 04 FD's and remaining Rs. 2086 lakh was paid from the bank balance of previous year out of Rs. 2331 lakh. Similarly, GIA-General received for the year was Rs. 200 lakh whereas a total amount booked during the year was Rs. 802 lakh. The amount of Rs. 602 was utilised from remaining bank balance of Rs. 245 lakh and by utilizing additional grant of Rs. 200 lakh, Rs. 157 lakh was paid for GIA-General from interest earned from previous year of Rs. 113.88 lakh.

(MANISH KUMAR)
AAO
Audit Party No. 13

Rakesh Kohli
(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

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Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

PART-III
Current Audit Report
(2022-23 & 2023-24)

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PARA No. 01: Recovery of Hospital Patient Care Allowance (HPCA)/Patient Care Allowance (PCA) amounting to Rs. 1,48,968/-.

(Reference Observation Memo No. 01 Dated: 17.03.2025)

As per O.M. No. Z.28015/119/2012-H dated 18.09.2019 Govt. of India, Ministry of Health and Family Welfare,

S. No.	Level of Pay Scale	Rate of amount of HPCA/PCA admissible per month
1.	Level 8 and below	Rs. 4,100/-
2.	Level 9 and above	Rs. 5,300/-

This is also subject to the following conditions:

- (i) HPCA/PCA may be admissible in case the individual proceeds on leave/training for less than one calendar month.
- (ii) HPCA/PCA may not be admissible in case of the individual proceeds on leave/training for equivalent and more than one calendar month.
- (iii) HPCA/PCA should not be admissible in case of unauthorized leave.

As per OM No. V.28017/23/2018-H-II dated 21.04.2023 of Government of India, Ministry of Health and Welfare.

In light of the guiding principle of grant of HPCA/PCA, recommendations of the 7th CPC and aforesaid resolution, the matter of grant of HPCA/PCA to Ministerial employees has been examined in this Ministry in consultation with the D/o Expenditure and it has been decided:

1. To discontinue HPCA/PCA to Ministerial Staff of all Groups working in Central Govt. Health Care Facilities from the date of issue of this OM.
2. All Ministries/Departments shall ensure stoppage of payment of HPCA/PCA to Ministerial Staff working in their respective Central Govt. Healthcare Facilities/Autonomous Bodies (including Railways, Defence, AIIMS, etc.) from the date of issue of this OM.

On scrutiny of PBR/Record of the Ch. Brahm Prakash Ayurved Charak Sansthan, it has been found that the Sansthan had discontinued HPCA/PCA to the Ministerial Staff w.e.f. March 2024 as per PBR but did not recover the amount of HPCA/PCA for the period 21.04.2023 to 29.02.2024 from the officials. The details of officials are as under:

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

S. No.	Name of the Official	Period	PBR Pg. No.	Amount (Per Month)	Amount to be Recover (In Rs.)
1.	Anita Raghunathan, Sr. Clerk.	21.04.2023 to 29.02.2024	72	4100	42367 (4100 x 10/30 + 4100 x 10)
2.	Ram Ashish Maurya, LDC	21.04.2023 to 30.09.2023	73	4100	21867 (4100 x 10/30 + 4100 x 05)
3.	Bhumika Chauhan, LDC	21.04.2023 to 29.02.2024	74	4100	42367 (4100 x 10/30 + 4100 x 10)
4.	Poonam Kumari, P.A./Steno	21.04.2023 to 29.02.2024	76	4100	42367 (4100 x 10/30 + 4100 x 10)
Total					1,48,968/-

DDO may recover an amount of Rs. 1,48,968/- from the above-mentioned officials for Hospital Patient Care Allowance (HPCA)/Patient Care Allowance (PCA) which has been discontinued since 21.04.2023, after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed.

PARA No. 02: Overpayment of Pay & Allowances amounting to Rs. 21,920/- due to remaining on Child Care Leave for more than 365 days.
(Reference Observation Memo No.02 Dated: 17.03.2025)

As per provisions of Child Care Leave rules (Rule 43 and their notification dated 11.12.2018 applicable from 14.12.2018), Child Care Leave may be granted at 100% of the Leave Salary for the first 365 days and 80% of the leave salary for the next 365 days.

On the scrutiny of Service Book/Leave account in r/o following Nursing Officers, it has been noticed that 100% salary has been paid to them for the Child Care Leave period beyond 365 days. The details are as under:

((In Rs.))

Name & Desig.	Period of CCL beyond 365 days	Salary per month (Basic+DA+NPA @ 20%)	100% salary for the CCL Period	80% salary for the CCL Period	Overpayment
Dr. Vaishali P. Mali, Assistant Professor	04.11.2019 to 11.11.2019 (08 days)	80000 + 16320 + 8424 = 104744	27932	22346	5586

Reply to old Para file, P.No. 16/c to 20/c
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IAO-30
(Yogesh Kumar)

Reply to old Para file P.No. 15/c
JH
(Yogesh Kumar)
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Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

13.03.2023 to 29.03.2023 (17 days)	87400 + 17480 + 44050 = 148930	81671	65337	16334
Total				21,920/-
Grand Total				21,920/-

DDO may recover an amount of Rs. 21,920/- from the above-mentioned officials for Overpayment of Pay & Allowances due to remaining on Child Care Leave for more than 365 days after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed.

Yogesh Kumar
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PARA No. 03: Avoidable expenditure of injudicious assessment of sanctioned load of electricity supply for fixed charges.

(Reference Observation Memo No. 03 Dated: 17.03.2025)

The Ch. Brahm Prakash Ayurved Charak Sansthan has one electricity connection (CA No. 100028418) of sanctioned load of 33 KVA. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connections at any time during April 2022 to March 2024 was between 2 KVA to 4 KVA. As per electricity tariff schedule demand fixed charges at Rs. 250 per KVA plus other charges are payable as electricity charges based on the sanctioned load even when the consumption is less.

The Hospital has paid a total sum of Rs. 2,39,089/- on account of fixed charges. as detailed below:

Period	Sanctioned Load KVA	Maximum demand Indicator (MDI) KVA	Difference in contract demand and maximum demand	Excess amount paid for excess load sanctioned
05.03.22 to 29.03.2022	33	04	29	6822
30.03.22 to 06.05.2022	33	02	31	11377
07.05.2022 to 04.06.2022	33	02	31	8499
05.06.2022 to 28.06.2022	33	02	31	7431
29.06.2022 to 05.08.2022	33	02	31	11485
06.08.2022 to 02.09.2022	33	02	31	8468
03.09.2022 to 07.10.2022	33	02	31	10841
08.10.2022 to 01.11.2022	33	01	32	7796

Power settled & intimation

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2022-23 & 2023-24

02.11.2022 to 29.11.2022	33	01	32	9011
30.11.2022 to 03.01.2023	33	03	30	10229
04.01.2023 to 01.02.2023	33	04	29	8215
02.02.2023 to 23.02.2023	33	04	29	6875
24.02.2023 to 27.03.2023	33	04	29	9182
28.03.2023 to 02.05.2023	33	01	32	11523
03.05.2023 to 02.06.2023	33	02	31	9372
03.06.2023 to 05.07.2023	33	02	31	10450
06.07.2023 to 04.08.2023	33	02	31	9530
05.08.2023 to 28.08.2023	33	02	31	7624
29.08.2023 to 04.10.2023	33	01	32	12461
05.10.2023 to 26.10.2023	33	1.62	31.38	7074
27.10.2023 to 24.11.2023	33	1.62	31.38	9582
25.11.2023 to 04.03.2024	33	03	30	32157
05.03.2024 to 10.04.2024	33	01	32	13085
Total				2,39,089

Para self bill taken at Feb

Yogesh Kumar IAO-30

The sansthan authorities has paid the amount for fixed electricity charges Rs. 2,39,089/- during the period 2022-24. The analyses of electricity bills for the period 2022-24, it has been observed that the maximum MDI reached upto 04 KVA instead 33 KVA sanctioned load had the Sansthan authority reduced the sanctioned load as per the requirement it could have saved the Govt. Money. This similar type of observation also pointed by previous audit in their report, but no action has been taken by the hospital.

The Sansthan may take the necessary action to reduce the sanctioned load as per the requirement to minimize the burden on the GIA received from the Delhi Govt. under intimation to audit.

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Chaudhary Braham Prakash Ayurved Charak Sansthan,
Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

PARA No. 04: Outstanding dues towards fees of student to other Institute amounting to Rs. 24,43,056/-.

(Reference Observation Memo No. 04 Dated: 18.03.2025)

On going through the records of the Sansthan regarding fees received/receivable from the students to whom the education is being imparted for the financial year 01.04.2022 to 31.03.2024, it has been noticed that an Institute namely Indian Council for Cultural Relations (ICCR) which is supposed to remit to the Sansthan the amount of fees for imparting education to the foreign students by the Sansthan. It is observed that some amounts are yet to be received from some Institutes, the details of which is as under:-

(In Rs.)

S. No.	Name of the Institute	Period i.e. F.Y.	Total amount due	Amount received	Amount still to be received (Difference 4-5)
1	2	3	4	5	6
1	Indian Council for Cultural Relations (ICCR)	2022-23	29,25,914	13,96,834	1529080
2	Indian Council for Cultural Relations (ICCR)	2023-24	9,13,976	Nil	913976
Total					2443056

Settled as per account received for ICCR.
Settled as per account received for ICCR.

Thus, the total amount of Rs. 24,43,056 is yet to be received from the Institute for imparting education to the foreign students during the period under Audit.

HOO is directed to take action to get this amount from ICCR for the above mentioned period and also give reason why this amount is still lying with some other Institute and the same should have been utilized by the Sansthan and thus reducing the burden on Govt. of NCT of Delhi by getting the demand for Grant-in-Aid after deduction of the amount as shown above.

PARA No. 05: Irregularities in tender process of Healthcare Kitchen & Dietary Services and in working out estimated cost resulting in excess amount paid.

(Reference Observation Memo No. 05 Dated: 21.03.2025)

On going through the records related to Healthcare Kitchen and Dietary Service, the following irregularities have been noticed:-

- The tender for Healthcare Kitchen and Dietary Service was awarded to M/s Om Enterprises for the period of one year w.e.f. 16.10.2021 to 15.10.2022 for Rs. 63,50,562. In the sanction order 12.10.2021, the quantity ordered in the document is mentioned as 270 whereas the Sansthan has actually 210 beds for patients admitted in the hospital. Thus, the estimated cost has been wrongly calculated by the Sansthan by taking 60 (270-210) number of quantities more than actual number of beds available in the Sansthan which is 28.75% above the estimated cost which has been worked out. This implies that there is every possibility that tender was valued more than the actual

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ASHTA DABAI, RAJAGAM, DCHM
2022-23 & 2023-24

Sansthan being dealing with the patients who have been admitted in the hospital and are served diet during hospitalization comes under public safety and health has not considered order no. F.20/2/2014-PPD(Pt.) dated 20.09.2016 which speaks otherwise.

- (v) Whereas, the total number of beds in the Sansthan during that period was only 210. Further, on verification of the number of in house patient from the I.P.D. register being maintained by the Sansthan, at random entries 05 beds of different wards namely 115/5, 87/04, 170/9, 191/Pvt. & 05/01 were scrutinized for the period of 02 years i.e. 01.04.22 to 31.03.2024. It has been observed that percentage of absence ranges from 32.06% to 67.26%. This shows that on an average the occupancy of beds during the above mentioned period is almost 59.56%, the same is shown as below:-

S. No.	Name/No. of Bed	Period	Number of days bed was vacant	Percentage of Vacant period
1.	115/5	01.04.22 to 31.03.24	270	36.99%
2.	87/04	01.04.22 to 31.03.24	236	32.33%
3.	170/9	01.04.22 to 31.03.24	491	67.26%
4.	191/Pvt.	01.04.22 to 31.03.24	238	32.06%
05.	05/01	01.04.22 to 31.03.24	241	33.01%

The bed mentioned at S.No. 03 above belongs to the children. There are 32 beds reserved for children out of total 210 beds. So, it is estimated that the children beds are occupied for only 1/3rd of the total period under Audit. Further, from above table, it is concluded that almost 40% of the total number of beds remained vacant for the entire period under Audit. But the Sansthan has made the payment for the period of 01 year commencing from 16.11.2022 to 15.11.2023 (since the file for this period was provided to the audit) amounting to Rs. 1,02,31,231/- out of the tendered amount of Rs. 1,49,46,750/- which accounts for 68.45% of the capacity of the beds Whereas, the Sansthan has actual occupancy of beds during this period worked out only 60%. This implies that an amount of Rs. 12,63,000/- in excess to the vendor.

Further, the estimated cost has been worked out by calculating the average of preceding 05 years and the bidder M/s Rajdhani Safebuild LLP being the L-1 quoted the rates at par with estimated cost. Whereas in the FY 2023-24, the estimated cost worked out to Rs. 78,48,960/- is far below the estimated cost of the preceding year. the L-1 M/s Commercial Food Services quoted the rates at Rs. 1,16,66,760/- for 02 years i.e. Rs. 58,33,380/-, is nowhere in comparison. This

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Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

shows due diligence has not been applied by the authorities dealing with the tender process.

The HOO is directed to follow the rules of GFR as specified and rectify the irregularities as mentioned above.

PARA No. 06: Irregularities in procurement of medicines and expenditure incurred thereon.

(Reference Observation Memo No. 06 Dated: 24.03.2025)

On going through the records of the Sansthan regarding procurement of medicines for the period under Audit, the following irregularities have been noticed:-

1. Medicines worth Rs. 4,64,88,088/- were procured during the financial year 2022-23 but the actual consumption was Rs. 1,77,47,501/-. The closing Balance of Rs. 2,87,40,587/- as on 31.3.2023 which works out to 61.82% of the total medicines procured. This infers that the authorities of the Sansthan have not planned the total medicines that are required for the period and do not apply judicious approach while procuring the medicines.
2. It is further noticed that an amount of Rs. 2,59,06,463/- were paid for the medicines during the last quarter of 2022-23 out of the total procurement of Rs. 4,64,88,088/- Which is approximately 55.72% of the total value of medicines purchased. As per GFR Rule 62(3), clearly states that expenditure upto 33% of the total amount paid during the financial year be made in the last quarter. But in this instant case, the Sansthan has made payment of 55.72% of the total expenditure in the last quarter i.e. almost double of the authorized limit prescribed under the Rule, is breach of the financial propriety and must be avoided.
3. It is further pointed out that only M/s Indian Medicines Pharmaceutical Corporation Limited (IMPCL) supplied the entire quantities and the sole bidder which participated in the GeM and made a condition that minimum quantity of medicine be ordered otherwise the same will not be supplied. As per Rule 149 of GFR 2017, it is mandatory to procure goods and services through GeM only but where only one bidder is providing the goods and by making a condition that minimum quantities are required to be purchased, is not defined under the said Rule. Under these circumstances, the department should have kept in mind for competitive rates and not having any restriction of ordering minimum quantities of medicines should have opted for open market tender process.

The Sansthan is advised to anticipate the requirement as per past procurement of medicines and follow the rules of procurement as per GFR and relevant orders issued in this respect.

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PARA No. 07: Irregularities in outsourcing of 67 nos. Attendants and excess expenditure of Rs. 51,12,581/- incurred thereon.

(Reference Observation Memo No. 07 Dated: 25.03.2025)

On going through the records of the Sansthan pertaining to outsourcing of 67 no. Attendants for the period under Audit, the following irregularities have been noticed:-

1. The Sansthan has outsourced 67 Attendants on outsourced basis. As per Finance Department Office Memorandum No. F.20/08/2019/AC/jsfina/2575-2674 dated 07.08.2019 at Sr. No. 49 (b) has mentioned that FD's approval is required at the first time with reference to the number of persons to be engaged on outsourced basis as per the sanctioned strength/AR approved norms. **But the Sansthan has never taken the approval as required under the said OM nor the same has been approved by the AR Department of Govt. of NCT of Delhi.**
2. M/s Kartikay Enterprises was awarded the tender for deployment of 67 Nos. Attendants through GeMw.e.f. 01.06.2020 to 31.05.2022 for 02 years. The tender document was uploaded by the Sansthan by calculating the daily wages under Semi Skilled category and the estimated cost worked out, accordingly whereas Group IV Attendants come under unskilled category and the contractor tendered its bid on the basis of semi skilled workers @ Rs. 3,57,20,436.95/-. The rate per day applicable for unskilled labor was Rs.730.54/- per attendant including ESI &EPF but excluding GST. Whereas, the rate per day per attendant paid for semi skilled was Rs.797.31/-. This rate were increased after every six months after issue of orders in this respect by Labour Department of Govt. of NCT of Delhi. **Thus, the Sansthan has paid Rs. 35,68,126/- in excess including GST @ 18% (as per calculation given at Annexure A) enclosed. Further, the services of M/s Kartikay Enterprise extended beyond 31.05.2022 for a period of 03 months without having any approval of the Competent Authority, in this respect.**
3. M/s Computer Clinic India Pvt Ltd was awarded the tender for 67 nos. Attendants w.e.f 01.09.2022 but was cancelled on 21.09.2022 on the complaints reported by some of attendants working in the Sansthan. **The Sansthan in between deploy these 67 attendants for 70 days on contractual basis suomoto without obtaining the approval of Competent Authority in this respect as per OM dated 07.08.2019 as mentioned at Note (2) at serial No. 49. Thus, there is violation of instructions and orders issued by FD, in this respect.**
4. Further, M/s Pravidhi India was awarded the fresh tender through GeMw.e.f. 10.11.2022 (but actual date of start was 16.11.22) to 09.11.2023 for a period of 01 year at a tendered rate of Rs.1,98,18,381.07/- which was again calculated at the rates prescribed for Semi Skilled daily wage worker. The rate per day was charged at Rs. 815.65 (711.50+75+23.10+6.05) per attendant but actual rate of Unskilled Worker for this period was Rs. 747.34 (645.85+75+21.08+5.49). **Thus, the Sansthan has again paid in excess for entire period of contract for 01 year Rs. 15,44,455/- including GST @ 18% (as per calculation given at Annexure B) enclosed.**

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5. From 10.11.2023, Sansthan deploy the 67 Nos. Attendants for a period of 89 days on contractual basis i.e. 10.11.23 to 06.02.24 till the fresh tender was awarded on dated 07.02.24 to 07.02.26 for a period of 02 years to M/s SDM Services. Thus, the Sansthan repeatedly violated the rules/orders issued by the Finance Department of Govt. NCT of Delhi.

DDO may take necessary action to recover an amount of Rs. 51,12,581/- from the above mentioned agency and also rectify the above mentioned irregularities after due verification of facts & figures under intimation to audit.

PARA No. 08: Avoidable excess expenditure incurred to the tune of Rs. 1,91,98,335 for non installation of Solar PV Power Project.

(Reference Observation Memo No. 08 Dated: 25.03.2025)

Records revealed that Delhi Solar Policy was notified in September 2016 in which it is mandatory for development of Solar PV Plant in Government/PSU Building Roof Tops. It can be done either through CAPEX Model in where the entire cost can be finance by their own or through RESCO Model in which a Developer is employed to build, maintain and provide the services for 25 years. For this purpose, the Power Department of GNCTD nominated (20 February 2017) Indraprastha power Generation Company Limited (IPGCL) as Central agency for tendering & execution of Solar PV projects in Delhi on behalf of Energy Efficiency & Renewable Energy management Centre. The IPGCL further nominated M/s Adhunik Energy Solutions PVT Ltd for installation of Solar power project. In a review meeting for implementation of the Solar Policy, Hon'ble LG, Delhi emphasized (June 2017) that all departments of GNCTD should fully explore all possibilities of installing Solar Power on the PPA Model duly vetted by the Finance and law department of the Government of India without further delay.

Audit observed from the records that Department of Power, GNCTD written (June 2017) to the Secretary, (Health and Family Welfare) for installation of Solar Projects in the Health department. In this regard, IPGCL communicated to this Sansthan on 8 June 2020 for installation of Solar PV Project through M/s GV Energy Solution Pvt Ltd Project Company formed by M/s Adhunik Energy Solution Pvt Ltd at the rate of Rs. 3.75 per unit for the period of 25 years under PPP Project. The purpose of installation of Solar Project was reduction of electricity bill by 50 per cent to 70 per cent. Audit noted that the Governing Council of this Sansthan approved the proposal for installation of Solar PV Project through M/s GV Energy Solution Pvt Ltd under PPP Project in a meeting dated 14.06.19 and thereafter this proposal was vetted and approved by the Department of Power, GNCTD (August 2020) and the Hon'ble LG on 5 October 2020. As per approved proposal from the Hon'ble LG, the expenditure on setting up of Plant was to be incurred by the M/s GV Energy Solution Pvt Ltd Project Company and Ch. Braham Parkash Ayurvedic Charak Sansthan (Sansthan) had to provide only roof for installation of Solar Project. Audit observed that the Sansthan) had not taken any further action till date for awarding the work for installation of Solar Power Project till date (25.03.25) even though more than 50 months have elapsed from the date of approval of Hon'ble LG. Due to non-installation of the Solar PV Power Plant, the Institute (Sansthan) had

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paid electricity bills at the rate of Rs. 8 per unit to BSES and incurred avoidable excess expenditure on the electricity bills amounting to Rs. 1,91,98,335 during the period April 2022 to March 2024 as shown in detail in the Annexure -A.

The HOO may take the necessary steps to install the Solar PV Power Project so as to minimize the burden of GIA on Delhi Govt. under intimation to audit.

PARA No. 09: Discrepancies in Tender for outsourcing Manpower (Mali) through GeM and not abiding by the Terms and Conditions of the Agreement.
(Reference Observation Memo No. 09 Dated: 28.03.2025)

On scrutiny of records pertaining to e-tendering for outsourcing of Manpower (Mali) for the period of 02 years w.e.f. 01.09.2023, it has been noticed that the tender was uploaded on GeM on dated 09.08.23 and finally awarded to L-1 M/s Kiran Enterprises to start the services w.e.f. 18.09.23. The following discrepancies have been noticed:-

1. No clause has been made in the tender that the firm must have registered office in Delhi/New Delhi. The Agency namely M/s Kiran Enterprises qualified the Technical Bid and being L1 was awarded which has registered office at Flat No. 410-A, Tonk Road, Jaipur, Rajasthan (not having registered office at Delhi/New Delhi).
2. Firm which started the work w.e.f. 18.09.23 as per Rule 171 of the GFR was supposed to submit EPBG amounting to Rs. 3,63,813/- before the start of the work/service within a stipulated date after issue of letter of offer. But the agency M/s Kiran Enterprises submitted the proper EPBG on dated 08.11.23 i.e. 50 days after the start of work.
3. (a) As per Clause 7 of GeM Agreement between the Agency and the Department, the agency has to deposit the salary of the previous month within 07 working days of the succeeding month. Failure to abide by the Clause 7 of the Terms and Conditions of the Agreement provides for penalty of Rs. 100 per day per resource and issue of warning at first instance and Rs. 200 per day per resource and issue of warning to the service provider. For the third instance, cancellation of the contract with cancellation charges @ of 10% of the contract/order value. The agency has been penalized by Rs. 6,300/- for the month of October 2023 & Rs. 67,200/- for the month of November and was condoned by the HOD of the Sansthan on the request of the service provider for delay in releasing the salary on 30.01.24 for the month of December 2023. As per terms and conditions of the agreement, the contract should have been cancelled on committing the mistake on third occasion. But the services of the agency continued even thereafter.
(b) The agency being repeated offender committing the same mistake of not releasing the salary in time and was penalized by Rs. 50,400/- for the month of October 2024, the

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contract should have been cancelled but the Sansthan has continued taking the services of the agency even till date.

The Sansthan may take the necessary action to rectify the above mentioned discrepancies and take the necessary action against the M/s Kiran Enterprises after due verification of facts and figures under intimation to audit.

PARA No. 10 (A): Irregularities in e-Tendering process incurring Loss of Government Revenue amounting to Rs. 1,31,983/- for not deducting TDS @ 2% (GST) for outsource of 21 Nos. Malis.

Para-49

(Reference Observation Memo No. 10 Dated: 01.04.2025)

1. M/s Kiran Enterprises started the services w.e.f. 18.09.23 for outsourcing of 21 Nos. Malis. As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds Rupees Two Lakh Fifty Thousand. During the test check of the records/vouchers of the Hospital, it has been noticed that no TDS is being deducted for the reason the agency being registered in Jaipur (Rajasthan). Since, no clause has been made in the tender that the firm must have registered office in Delhi/New Delhi. The Agency namely M/s Kiran Enterprises qualified the Technical Bid and being L1 was awarded which has registered office at Flat No. 410-A, Tonk Road, Jaipur, Rajasthan (not having registered office at Delhi/New Delhi). With the result, there is a loss of Govt. Revenue to the tune of Rs. 1,31,983/- as the Section 51(g) of the CGST Act to be read with CGST Rule 66, is not applicable in case where the location of supplier and place of supply is in different State.

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Service	Agency	Amount (with GST)	Amount (without GST)	TDS @2% on Col. No. 6
1	2	3	4	5	6	7
1	B.No. 1295 14.10.2023	Providing of Malis	M/s Kiran Enterprises	2,34,732	1,98,925	3,979
2	B.No. 1550 20.11.2023	---do---	---do---	5,01,088	4,24,651	8,493
3	B.No. 1720 29.12.2023	---do---	---do---	4,40,188	3,73,041	7,461
4	B.No. 2178 30.01.2024	---do---	---do---	5,03,637	4,26,811	8,536
5	B.No. 2376 23.02.2024	---do---	---do---	5,02,699	4,26,016	8,520

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	23.02.2024					
6	B.No. 2387 09.03.2024	---do---	---do---	4,96,134	4,20,453	8,409
7	B.No. 2578 04.04.2024	---do---	---do---	4,91,662	4,16,663	8,333
8	B.No. 2802 06.05.2024	---do---	---do---	5,00,823	4,24,426	8,489
9	B.No. 3005 06.06.2024	---do---	---do---	5,05,306	4,28,225	8,565
10	B.No. 5013 05.07.2024	---do---	---do---	4,92,402	4,17,290	8,346
11	B.No. 5213 03.08.2024	---do---	---do---	4,60,223	3,90,019	7,800
12	B.No. 5410 14.09.2024	---do---	---do---	4,58,731	3,88,755	7,775
13	B.No. 5853 30.10.2024	---do---	---do---	4,90,076	4,15,319	8,306
14	B.No. 5604 29.10.2024	---do---	---do---	2,35,847	1,99,870	3,997
15	B.No. 6102 09.12.2024	---do---	---do---	4,44,250	3,76,483	7,530
16	B.No. 6396 11.01.2025	---do---	---do---	5,11,560	4,33,525	8,670
17	B.No. 6617 13.02.2025	---do---	---do---	5,17,637	4,38,675	8,774
Total				77,86,995	65,99,147	1,31,983

The DDO may take the necessary action to recover an amount of Rs. 1,31,983/- from the above-mentioned agency after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed accordingly.

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PARA No. 10 (B): Non-Deduction of TDS @ 2% (GST) amounting to Rs. 2,03,372/-.
(Reference Observation Memo No. 15 Dated: 04.04.2025)

M/s Victas Security Service Pvt. Ltd. started the services w.e.f. 04.07.2022 to 03.07.2024 (24 months) for outsourcing of 23 nos. Security Guards. As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds Rupees Two Lakh Fifty Thousand.

During the test check of the records/vouchers of the Hospital, it has been noticed that no TDS is being deducted which works out to Rs. 2,03,372/- is recoverable from the agency M/s Victas Security Services Pvt. Ltd., the detail of which is as under:

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Service	Agency	Amount (with GST)	Amount (without GST)	TDS @2% on Col. No. 6
1	2	3	4	5	6	7
1.	117 / 01.08.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	551024	467496	9350
2.	136 / 10.09.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	559338	474015	9480
3.	140 / 04.10.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	541542	458934	9179
4.	152 / 05.11.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	561103	475511	9510
5.	162 / 09.12.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	564117	478065	9561
6.	170 / 05.01.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	559022	473747	9475
7.	179 / 03.02.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	552571	468281	9366
8.	198 / 30.03.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	571074	483961	9679
9.	204 / 25.04.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	566704	480258	9605
10.	213 / 16.05.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	583143	494189	9884

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11.	220 / 03.06.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	583143	494189	9884
12.	230 / 04.07.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	576862	488866	9777
13.	241 / 03.08.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	554871	470230	9405
14.	253 / 05.09.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	564772	478620	9572
15.	264 / 04.10.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	576810	489362	9787
16.	282 / 04.11.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	590153	500776	10016
17.	313 / 15.01.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	593791	503213	10064
18.	325 / 13.02.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	588331	498587	9972
19.	339 / 05.03.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	579206	490854	9817
20.	354 / 05.04.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	588305	498565	9971
21.	379 / 30.05.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	591062	500900	10018
Total				11996944/-	10168619/-	203372/-

The DDO may take the necessary action to recover an amount of Rs. 2,03,372/- from the above-mentioned agency after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed accordingly.

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PARA No. 11 (A): Non deduction of Income Tax -TDS @ 2% amounting to Rs. 1,31,983/- for providing Manpower (21 Nos. Malis).
(Reference Observation Memo No. 14 Dated: 02.04.2025)

As per provision of Sec. 194 © of Income Tax Act, 1961, TDS of 1% of the amount will be deducted from any payments or credits made to resident individuals or Hindu Undivided Families (HUFs). TDS of 2% of the amount will be deducted from any payments or credits made to any party other than resident individuals or Hindu Undivided Families (HUFs). During the test check of the vouchers/records of the department, it has been noticed that TDS of Rs. 1,31,983/- @ 2% on Rs. 65,99,142/- under Sec 194 (c) of the Income Tax Act has not been deducted from the following bills:

S. No.	Bill No./Date	Nature of Service	Agency	Amount (with GST)	Amount (without GST)	TDS @2% on Col. No. 6
1	2	3	4	5	6	7
1	B.No. 1295 14.10.2023	Providing of Manpower (Malis)	M/s Kiran Enterprises	2,34,732	1,98,925	3,979
2	B.No. 1550 20.11.2023	---do---	---do---	5,01,088	4,24,651	8,493
3	B.No. 1720 29.12.2023	---do---	---do---	4,40,188	3,73,041	7,461
4	B.No. 2178 30.01.2024	---do---	---do---	5,03,637	4,26,811	8,536
5	B.No. 2376 23.02.2024	---do---	---do---	5,02,699	4,26,016	8,520
6	B.No. 2387 09.03.2024	---do---	---do---	4,96,134	4,20,453	8,409
7	B.No. 2578 04.04.2024	---do---	---do---	4,91,662	4,16,663	8,333
8	B.No. 2802 06.05.2024	---do---	---do---	5,00,823	4,24,426	8,489
9	B.No. 3005 06.06.2024	---do---	---do---	5,05,306	4,28,225	8,565
10	B.No. 5013 05.07.2024	---do---	---do---	4,92,402	4,17,290	8,346
11	B.No. 5213 03.08.2024	---do---	---do---	4,60,223	3,90,019	7,800
12	B.No. 5410 14.09.2024	---do---	---do---	4,58,731	3,88,755	7,775
13	B.No. 5853 30.10.2024	---do---	---do---	4,90,076	4,15,319	8,306
14	B.No. 5604 29.10.2024	---do---	---do---	2,35,847	1,99,870	3,997
15	B.No. 6102 09.12.2024	---do---	---do---	4,44,250	3,76,483	7,530

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2022-23 & 2023-24

16	B.No. 6396 11.01.2025	---do---	---do---	5,11,560	4,33,525	8,670
17	B.No. 6617 13.02.2025	---do---	---do---	5,17,637	4,38,675	8,774
Total				77,86,995	65,99,147	1,31,983

The DDO may take the necessary action to recover an amount of Rs. 1,31,983/- from the above-mentioned agency after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed accordingly.

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PARA No. 11 (B): Non deduction of Income Tax -TDS @ 2% amounting to Rs. 2,03,372/- for providing Manpower (23nos. Security Guard).
(Reference Observation Memo No. 16 Dated: 04.04.2025)

As per provision of Sec. 194 © of Income Tax Act, 1961, TDS of 1% of the amount will be deducted from any payments or credits made to resident individuals or Hindu Undivided Families (HUFs). TDS of 2% of the amount will be deducted from any payments or credits made to any party other than resident individuals or Hindu Undivided Families (HUFs). During the test check of the vouchers/records of the department, it has been noticed that TDS of Rs. 2,03,372/- @ 2% on Rs. 1,01,68,619/- under Sec 194 (c) of the Income Tax Act has not been deducted from the following bills:

(In Rs.)

S. No.	Bill No./Date	Nature of Service	Agency	Amount (with GST)	Amount (without GST)	TDS @2% on Col. No. 6
1	2	3	4	5	6	7
1.	117 / 01.08.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	551024	467496	9350
2.	136 / 10.09.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	559338	474015	9480
3.	140 / 04.10.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	541542	458934	9179
4.	152 / 05.11.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	561103	475511	9510
5.	162 / 09.12.2022	Security Services	M/s Victas Security Services Pvt. Ltd.	564117	478065	9561
6.	170 / 05.01.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	559022	473747	9475
7.	179 /	Security	M/s Victas	552571	468281	9366

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	03.02.2023	Services	Security Services Pvt. Ltd.			
8.	198 / 30.03.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	571074	483961	9679
9.	204 / 25.04.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	566704	480258	9605
10.	213 / 16.05.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	583143	494189	9884
11.	220 / 03.06.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	583143	494189	9884
12.	230 / 04.07.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	576862	488866	9777
13.	241 / 03.08.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	554871	470230	9405
14.	253 / 05.09.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	564772	478620	9572
15.	264 / 04.10.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	576810	489362	9787
16.	282 / 04.11.2023	Security Services	M/s Victas Security Services Pvt. Ltd.	590153	500776	10016
17.	313 / 15.01.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	593791	503213	10064
18.	325 / 13.02.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	588331	498587	9972
19.	339 / 05.03.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	579206	490854	9817
20.	354 / 05.04.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	588305	498565	9971
21.	379 / 30.05.2024	Security Services	M/s Victas Security Services Pvt. Ltd.	591062	500900	10018
Total				11996944/-	10168619/-	(203372/-

The DDO may take the necessary action to recover an amount of Rs. 2,03,372/- from the above-mentioned agency after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed accordingly.

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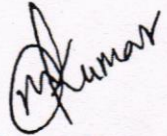
The DDO may take the necessary action to recover an amount of Rs. 2,03,372/- from the above-mentioned agency after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed accordingly.

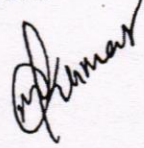
PARA No. 12: Non-Production of Records.

(Reference Record Memo No. 01 to 16)

1. GIA Sanction letters of Delhi Govt. for the audit period 2022-23 & 2023-24.
2. Records related to purchase of machines and equipments for the period under audit.
3. Records related to vehicles/ambulances purchased if any during the period of audit and otherwise.
4. Also records related to condemnation of vehicles/ambulances.
5. History Sheet/Logbook.
6. Records related to life saving medicines and shelf life of medicines.

The above records may be shown to next audit.


 (MANISH KUMAR)
 AAO
 Audit Party No. 13


 (RAKESH KOHLI)
 Inspecting Audit Officer
 Audit Party No. 13

Prn

set as taken receipt print no

(Yash Kumar) IA 30

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Khera Dabar, Najafgarh, Delhi
2022-23 & 2023-24

PART-II
TEST AUDIT NOTES
(2022-23 and 2023-24)

TAN No. 01: Physical verification of Medicine Stock Register.

(Observation Memo No.11 Dated 01.04.2025)

As per Rule 213(2) of the G.F.R. 2017, Physical Verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Further, 213(3) (i) verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified and

(ii) A certificate of verification along with the findings shall be recorded in the stock register. stores is required once in a year but the department has not conducted Physical Verification of Store during the period from April 2017 to March 2024.

On scrutiny of the records/Medicine Stock Register, it has been found that neither the physical verification of medicine for the period 2022-23 and 2023-24 has been done nor a certificate of verification with findings have been recorded in the Medicine Stock Register.

Needful may be done and compliance be shown to next audit.

TAN No. 02: Discrepancies in maintenance of Service Books.

(Observation Memo No. 12 Dated 01.04.2025)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant. On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Entry of Aadhar number has not been made in most of the service book of many officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
4. Latest Photograph on the first page of Service Book is either not pasted or not attested by the Competent Authority in r/o following officials:

Sansthan Dwar, Najatgarh, Delhi
2022-23 & 2023-24

- (a) Dr. Bharat Bajirao Bhoyar (Professor)
- (b) Dr. Unnikrishnan. S (Professor)
- (c) Dr. Pankaj Kumar Katara (Assistant Professor)
- (d) Dr. Neeraj Joshi (Lecturer)
- (e) Dr. Subash Sahu (Assistant Professor)
- (f) Dr. Jai Singh Yadav (Assistant Professor)
- (g) Dr. Trapti Agrawal (Assistant Professor)
- (h) Dr. Gaurav Phull (Deputy M.S.)
- (i) Dr. Jitesh Verma (Assistant Professor)
- (j) Dr. N.R. Singh (Professor)

5. Leave account is not up to date in the service book in respect of many officials/teachers.

Needful may be done and compliance be shown to next audit.

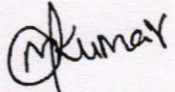
TAN No. 03: Shortcomings in maintenance of Pay Bill Register.


(Observation Memo No. 13 Dated 02.04.2025)

During test-check of PBR for the period 2022-23 & 2023-24 in respect of the Officers/Staff of the Sansthan following shortcomings have been noticed:

- 1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for some period during current Audit.
- 2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) have also been not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc have also not been recorded in the PBRs.
- 3. **Cutting & Overwriting** – Numerous cutting and overwriting have been noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
- 4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
- 5. Total of each column at the end of the year has not been calculated which is required for the purpose of calculation of Income Tax.
- 6. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
- 7. No entry of GPF Advance / withdrawal has been made in the PBR.

Needful may be done and compliance be shown to next audit.


 (MANISH KUMAR)
 AAO
 Audit Party No. 13


 (RAKESH KOHLI)
 Inspecting Audit Officer
 Audit Party No. 13

36/C

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1/A

Annexure A

27.03.22 to 26.04.22	81866	8	654928	109307	85141	849376	306997	542378
27.04.22 to 27.05.22	113815	8	910520	151966	118368	1180854	426806	754048
28.05.22 to 27.06.22	71013	8	568104	117541	73854	759499	266299	493200
28.06.22 to 27.07.22	132515	8	1060120	219339	137815	1417274	496931	920343
28.07.22 to 27.08.22	123480	8	987840	204384	128419	1320643	463050	857593
28.08.22 to 27.09.22	145225	8	1161800	240376	151034	1553210	544594	1008616
28.09.22 to 27.10.22	86615	8	692920	143365	90080	926365	324806	601559
28.10.22 to 27.11.22	69805	8	558440	115541	72597	746578	261769	484809
28.11.22 to 27.12.22	88355	8	706840	146245	91889	944974	331331	613643
28.12.22 to 27.01.23	144900	8	1159200	239838	150696	1549734	543375	1006359
28.01.23 to 27.02.23	106508	8	852064	176292	110768	1139124	399405	739719
28.02.23 to 27.03.23	63712	8	509696	105456	66260	681412	238920	442492
28.03.23 to 27.04.23	77485	8	619880	128253	80584	828717	290569	538148
28.04.23 to 25.05.23	98812	8	790496	163553	102765	1056814	370545	686269
26.05.23 to 27.06.23	22409	8	179272	48546	23305	251123	84034	167089
28.06.23 to 27.07.23	148475	8	1187800	321656	154414	1663870	557906	1105964
28.07.23 to 28.08.23	165261	8	1322088	358021	171871	1851980	619729	1232251
29.08.23 to 26.09.23	148304	8	1186432	321285	154236	1661973	556140	1105833
27.09.23 to 27.10.23	96955	8	775640	210043	100833	1086516	363581	722935
28.10.23 to 27.11.23	67705	8	541640	146676	70413	758729	253894	504835
28.11.23 to 26.12.23	94574	8	756592	204885	98357	1059834	354653	705181
27.12.23 to 25.01.24	191319	8	1530552	414473	198972	2143997	717446	1426551
26.01.24 to 28.02.24	131314	8	1050512	376398	136567	1563477	454928	1108549
29.02.24 to 24.03.24	117290	8	938320	336200	121982	1396502	439838	956664
25.03.24 to 29.04.24	58029	8	464232	166334	60350	690916	217609	473307
							Total	1,91,98,335

Hand

Hand 05/3/25

Total Payment made as per Semi-Skilled labour for the period w.e.f. 01.06.2020 to 31.08.22

Annexure-A

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Sl. No	01.06.20 to 30.09.20	Total	01.10.20 to 31.03.21	Total	01.04.21 to 30.09.21	Total	01.10.21 to 31.03.22	Total	01.04.22 to 31.08.22	Total	Grand Total
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	4x20730+ 18338=	101258	537826
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 14776=	115876	5x20730 =	103650	534774
Prakash	4x19361 =	77444	5x19575+ 18823 =	116698	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	5x19575+18069 =	115944	5x20059+17745 =	118040	6x20220 =	121320	4x20730+ 19933=	102853	538669
Prakash	4x19361 =	77444	5x19575+16563 =	114438	5x20059+19988 =	120283	5x20220+ 19442=	120542	4x20730+ 15946=	98866	530836
Prakash	4x19361 =	77444	5x19575+18823 =	116698	5x20059+19988 =	120283	5x20220+ 19442=	120542	4x20730+ 18338=	101258	533965
Prakash	4x19361 =	77444	5x19575+18069 =	115944	5x20059+17745 =	118040	6x20220 =	121320	5x20730 =	103650	539395
Prakash	4x19361 =	77444	5x19575+12046 =	109921	5x20059+17745 =	118040	5x20220+ 16332=	117432	4x20730+ 19135=	102055	530915
Prakash	3x19361+14148 =	72231	5x19575+18069 =	115944	5x20059+18516 =	118811	6x20220 =	121320	4x20730+ 15149=	98069	524794
Prakash	4x19361 =	77444	5x19575+17316 =	115191	5x20059+18516 =	118811	5x20220+ 19442=	120542	5x20730 =	103650	531178
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 19442=	120542	5x20730 =	103650	535638
Prakash	3x19361+18616 =	76699	5x19575+12046 =	109921	4x20059+19288 =	99524	5x20220+ 17092=	118192	4x20730+ 19135=	102055	535495
Prakash	4x19361 =	77444	5x19575+18823 =	116698	5x20059+16973 =	117268	5x20220+ 17092=	118192	4x20730+ 19135=	102055	506391
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	536380
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 19442=	120542	5x20730 =	103650	539440
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	539440
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	5x19575+14305 =	131755	6x20059 =	120354	5x20220+ 17092=	118192	5x20730 =	103650	537090
Prakash	4x19361 =	77444	5x19575+18823 =	116698	6x20059 =	120354	5x20220+ 19442=	120542	5x20730 =	103650	537090
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	553745
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	539466
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 15554=	116654	5x20730 =	103650	540218
Prakash	4x19361 =	77444	6x19575=	117450	5x20059+16973 =	117268	6x20220 =	121320	5x20730 =	103650	535552
Prakash	4x19361 =	77444	5x19575+18069 =	115944	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	537132
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	4x20730+ 19933=	102853	537915
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	6x19575=	117450	5x20059+16202 =	116497	5x20220+ 19442=	120542	5x20730 =	103650	535583
Prakash	4x19361 =	77444	5x19575+18823 =	116698	5x20059+16973 =	117268	5x20220+ 16332=	117432	4x20730+ 11162=	94082	522924
Prakash	4x19361 =	77444	5x19575+11293 =	109168	6x20059 =	120354	6x20220 =	121320	4x20730+ 18338=	101258	529544
Prakash	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	4x19361 =	77444	5x19575+14305 =	112180	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
Prakash	3x19361+15638 =	73721	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	4x20730+ 19933=	102853	534151
Prakash	4x19361 =	77444	5x19575+18069 =	115944	5x20059+18516 =	118811	6x20220 =	121320	5x20730 =	103650	536495
Prakash	4x19361 =	77444	6x19575=	117450	5x20059+18516 =	118811	5x20220+ 19442=	120542	4x20730+ 19933=	102853	535594
Prakash	3x19361 =	58083	5x19575+18823 =	116698	6x20059 =	120354	5x20220+ 18865=	119965	4x20730+ 18338=	101258	535505
Prakash	4x19361 =	77444	5x19575+18069 =	115944	5x20059+11573 =	111868	5x20220+ 15554=	116654	5x20730 =	103650	518750
Prakash	4x19361 =	77444	6x19575=	117450	1x20059+16973 =	37032	Nil	116654	4x20730+ 16743=	99663	521573
Prakash	4x19361 =	77444	6x19575=	117450	5x20059+18516 =	118811	Nil	Nil	Nil	Nil	Nil
Prakash	4x19361 =	77444	6x19575=	117450	5x20059+18516 =	118811	6x20220 =	121320	5x20730 =	103650	538675

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1/E 3-

S.no.	Name	01.06.20 to 30.09.20	Total	01.10.20 to 31.03.21	Total	01.04.21 to 30.09.21	Total	01.10.21 to 31.03.22	Total	01.04.22 to 31.08.2	Total	Grand Total
38	Manoj Kumar-I	4x19361 =	77444	5x19575+18069 =	115944	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	538712
39	Shriniwas	4x19361 =	77444	5x19575+18823 =	116698	6x20059 =	120354	5x20220+ 19442=	120542	5x20730 =	103650	538688
40	Pradeep	4x19361 =	77444	5x19575+3764 =	101639	6x20059 =	120354	6x20220 =	121320	4x20730+ 11960=	94880	515637
41	Sushila-I	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 19442=	120542	4x20730+ 19933=	102853	538643
42	Abdul Ansari	1x19361 =	19361	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
43	Ashwani	4x19361 =	77444	5x19575+16563 =	114438	5x20059+10801 =	111096	5x20220+ 19442=	120542	5x20730 =	103650	527170
44	Tej Singh	4x19361 =	77444	5x19575+18823 =	116698	6x20059 =	120354	5x20220+ 19442=	120542	4x20730+ 19135=	102055	537093
45	Sushil-II	4x19361 =	77444	6x19575=	117450	5x20059+772 =	101067	5x20220+ 14776=	115876	4x20730+ 17541=	100461	512298
46	Parvesh	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 16332=	117432	4x20730+ 18338=	101258	533938
47	Mehboob	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
48	Babli	4x19361 =	77444	5x19575+ 18823 =	116698	6x20059 =	120354	5x20220+ 15554=	116654	4x20730+ 19933=	102853	534755
49	Rajesh -II	4x19361 =	77444	5x19575+ 18823 =	116698	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	539466
50	Parwal	4x19361 =	77444	5x19575+ 16563 =	114438	6x20059 =	120354	5x20220+ 18665=	119765	4x20730+ 16743=	99663	533924
51	Poonam-II	3x19361+ 13404 =	71487	5x19575+ 14305 =	112180	5x20059+15430 =	115725	5x20220+ 18865=	119965	4x20730+ 19135=	102055	523670
52	Jitender	4x19361 =	77444	1x18069	18069	NIL	NIL	5x20220+ 17887=	118987	5x20730 =	103650	532544
53	Amif Kumar	3x19361+ 18616 =	76699	6x19575=	117450	6x20059 =	120354	NIL	NIL	NIL	NIL	NIL
54	Sandeep Kumar-II	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	5x20220+ 18665=	119765	5x20730 =	103650	538663
55	Hoshiyar Singh	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
56	Satpal-II	2x19361	38722	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
57	Govind Singh	4x19361 =	77444	6x19575=	117450	5x20059+19988 =	120283	6x20220 =	121320	5x20730 =	103650	540147
58	Neelam	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
59	Ashok Kumar	4x19361 =	77444	5x19575+ 18069 =	115944	5x20059+13887 =	114182	5x20220+ 19442=	120542	5x20730 =	103650	531762
60	Tinku	4x19361 =	77444	5x19575+ 15811 =	113686	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	536454
61	Anil Kumar	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
62	Anil II	4x19361 =	77444	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	540218
63	Rekha	4x19361 =	77444	5x19575+ 18823 =	116698	6x20059 =	120354	6x20220 =	121320	4x20730+ 18338=	101258	537826
64	Vimal Kumar	4x19361 =	77444	5x19575+ 18823 =	116698	5x20059+18516 =	118811	6x20220 =	121320	5x20730 =	103650	539466
65	Satish Kumar	1x19361 =	19361	NIL	NIL	NIL	NIL	6x20220 =	121320	4x20730+ 18338=	101258	535531
66	Parveen -I	4x19361 =	77444	5x19575+ 18069 =	115944	5x20059+13887 =	114182	5x20220+ 15554=	116654	4x20730+ 15149=	98069	522293
67	Geeta	4x19361 =	77444	6x19575=	117450	5x20059+16973 =	117268	5x20220+ 17887=	118987	4x20730+ 19933=	102853	534002
68	Poonam Ranj III	2x19361+ 9680 =	48402	6x19575=	117450	5x20059+15430 =	115725	5x20220+ 18665=	119765	5x20730 =	103650	504992
69	Sangeev	2x19361+ 9680 =	48402	5x19575+ 15058=	112933	6x20059 =	120354	5x20220+ 18665=	119765	4x20730+ 19135=	102055	503509
70	Apan Lakra	1x19361+ 17872 =	37233	6x19575=	117450	6x20059 =	120354	6x20220 =	121320	5x20730 =	103650	500007
71	Praveen II	NIL	NIL	4x19575+ 14305 =	92605	5x20059+18516 =	118811	5x20220+ 16332=	117432	4x20730+ 17541=	100461	429309
72	Ajit Kumar II	NIL	NIL	1x19575+ 14305 =	34880	1x20059	20059	NIL	NIL	NIL	NIL	53939
73	Ritesh	NIL	NIL	NIL	NIL	3x20059+14659 =	74836	5x20220+ 19442=	120542	4x20730+ 19932=	102852	298230
Total payment made											35420238	

Rkand

Total payment due 32396402

Excess payment made 3023836

GST @18% 544290

Total Excess payment made 3568126

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Total payment actually due as per unskilled labour for the period 16.11.2022 to 31.10.2023

Anexure-B

S.no.	Name	16/11/22 to 31.03.23	Total	01/04/23 to 30/04/23	Total	01/05/23 to 30/09/23	Total	01/10/23 to 31/10/23	Total	Grand Total	
1	Han Prakash	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
2	Dheeraj	4x19432+8969=	86697	1x18361=	18361	nil	2x19891=	39782	20161	20161	165001
3	Pradeep Madan	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
4	Guddi	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
5	Mukesh Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
6	Kamal Kashor	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
7	Sunata-I	3x19432+8969+15695=	82960	1x19891=	19891	nil	1x19891+19126=	39017	20161	20161	165766
8	Santan Thakur	3x19432+8969+17190=	84455	1x19891=	19891	nil	2x19891=	39782	20161	20161	162794
9	Sunata-II	4x19432+8969=	86697	1x19891=	19891	nil	1x19891+16831=	36722	20161	20161	161229
10	Sundal	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
11	Saroj Yadav	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
12	Sandeep Kumar-I	3x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
13	Puran Mal	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
14	Laji Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
15	Hansraj	4x19432+8969=	86697	1x19891=	19891	nil	1x19891+18361=	38252	20161	20161	165001
16	Furqanomer	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
17	Vijay Kumar	3x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
18	Poonam I	3x19432+8969+17937=	85202	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
19	Shree Abh	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165784
20	Satish Kumar	3x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	163485
21	Jamnalala	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
22	Ujjwal	4x19432+8969=	86697	1x19126=	19126	nil	2x19891=	39782	20161	20161	165784
23	Ujjwal	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
24	Saurabh II	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165766
25	Dikshi	3x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
26	Pranav Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165784
27	Rohit Kumar	3x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	165784
28	Naresh Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165766
29	Ajay Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
30	Harsh	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
31	Sunpreet	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
32	Kishor	4x19432+8969+17190=	84455	1x19891=	19891	nil	2x19891=	39782	20161	20161	165766
33	Harsh Kumar I	4x19432+8969+17190=	84455	1x19891=	19891	nil	2x19891=	39782	20161	20161	163440
34	Satish Kumar I	4x19432+8969+18685=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	164289
35	Paras	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	158201
36	Jayveer	4x19432+8969+19265=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	165784
37	Ujjwal Kumar I	4x19432+8969+19265=	85950	1x19891=	19891	nil	2x19891=	39782	20161	20161	165001
38	Sunpreet	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
39	Pranav	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165786
40	Sunpreet	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
41	Pranav Kumar	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165786
42	Ashwani	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
43	Ujjwal	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531
44	Sunpreet	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165786
45	Parvesh	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165786
46	Rishi	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	165784
47	Sunpreet II	4x19432+8969=	86697	1x19891=	19891	nil	2x19891=	39782	20161	20161	166531

Done

1/P 31

Total Payment made as per skilled labour for the period w.e.f. 16.11.2022 to 31.10.2023

Annexure - B

S.no.	Name	16/11/22 to 31.03.23	Total	01/04/23 to 30/04/23	Total	01/08/23 to 30/09/23	Total	01/10/23 to 31/10/23	Total	Grand Total
1	Hari Prakash	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
2	Dheeraj	4x21207 = 84828 +9788	94616	20051	20051	nil	2x21722 = 43444	43444	22019	180130
3	Pradeep Madan	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
4	Guddi	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
5	Mukesh Kumar	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
6	Kamal Kishor	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
7	Sunita-I	4x21207 = 84828 +5710	90538	1x21722 = 21722	21722	nil	1x21722 = 21722 + 20051	41773	22019	180130
8	Santan Thakur	3x21207 = 63621 +9788 +18760	92169	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	177723
9	Sunita-II	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 + 18380	40102	22019	176012
10	Sunil	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
11	Saroj Yadav	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
12	Sandeep Kumar-I	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
13	Puran Mal	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180985
14	Lalit Kumar	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	21172	180954
15	Hansraj	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 + 20051	41773	22019	180130
16	Pushpender	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
17	Vijay Kumar	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180985
18	Poonam-I	3x21207 = 63621 +9788 +19576	92985	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	20352	178503
19	Ompati	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
20	Satish Kumar	3x21207 = 63621 +9788 +17944	91353	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	178538
21	Tamanlata	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
22	Deepak	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
23	Manoj Kumar-II	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
24	Sachin-II	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
25	Dinesh	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180985
26	Parmod Kumar	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
27	Robin Singh	3x21207 = 63621 +9788 +3263	76672	17545	17545	nil	2x21722 + 13667	35389	20325	149931
28	Naresh Kumar	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
29	Ajit Singh	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
30	Baby	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
31	Sunderdas	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
32	Krishan	3x21207 = 63621 +9788 +7341	80750	20051	20051	nil	2x21722 + 20051	41773	19478	162052
33	Rajesh Kumar-I	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
34	Satpal Singh	3x21207 = 63621 +9788 +7341	80750	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	167935
35	Paras	3x21207 = 63621 +9788 +4894	78303	1x21722 = 21722	21722	nil	2x21722 + 19216	40938	20325	161288
36	Jaiveer	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
37	Manoj Kumar-I	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180985
38	Shrinwas	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 + 20887	42609	22019	180131
39	Pradeep	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
40	Sushila-I	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
41	Poonam Rani	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
42	Ashwani	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
43	Tej Singh	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801
44	Sushila-II	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 + 20887	42609	22019	180966
45	Parvesh	4x21207 = 84828 +9788	94616	20887	20887	nil	2x21722 = 43444	43444	22019	180966
46	Babli	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 + 20887	42609	22019	180150
47	Rajesh-II	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181801

11/11/23

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S.no.	Name	16/11/22 to 31.03.23	Total	01/04/23 to 30/04/23	Total	01/08/23 to 30/09/23	Total	01/10/23 to 31/10/23	Total	Grand Total
48	Parwal	3x21207 = 63621 +9788 +10603	84012	20887	20887	nil	21722+2506	24228	22019	151146
49	Poonam-II	3x21207 = 63621 +9788 +13050	86459	10380	10380	nil	21722+18380	40102	21172	158113
50	Jitender	3x21207 = 63621 +9788 +19576	92985	1x21722 = 21722	21722	nil	21722+20887	42609	22019	179035
51	Sandeep Kumar-II	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	21722+20887	42609	22019	180150
52	Hoshyar Singh	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181301
53	Arpan Lakra	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181301
54	Govind Singh	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181301
55	Neelam	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180585
56	Ashok Kumar	3x21207 = 63621 +9788 +18760	92169	1x21722 = 21722	21722	nil	21722+20051	41773	22019	177583
57	Tinku	4x21207 = 84828 +9788	94616	20051	20051	nil	21722+20887	42609	22019	177295
58	Anil Kumar	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180585
59	Anil-II	3x21207 = 63621 +9788 +19576	92985	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	180150
60	Parveen-I	3x21207 = 63621 +9788 +20391	93800	18380	18380	Nil	21722+20887	42609	21172	175961
61	Rekha	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181301
62	Vimal Kumar	3x21207 = 63621 +9788 +16313	89722	20887	20887	nil	2x21722 = 43444	43444	22019	175072
63	Parveen -II	3x21207 = 63621 +9788 +20391	93800	1x21722 = 21722	21722	nil	21722+20051	41773	21172	173467
64	Sanjeev	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	181301
65	Geeta	3x21207 = 63621 +9788 +20391	93800	20887	20887	Nil	21722+20887	42609	22019	173015
66	Ritesh	4x21207 = 84828 +9788	94616	1x21722 = 21722	21722	Nil	21722+15038	36760	19478	172575
67	Deepak Kumar	3x21207 = 63621 +9788 +11419	84828	1x21722 = 21722	21722	nil	2x21722 = 43444	43444	22019	172013
Total 11965202										

Records for the period 01.05.2023 to 31.07.2023 were not provided. Hence, payment is being calculated on an average/aproximation basis of last three months (01.08.2023 to 31.10.2023)

Alone

Total payment made for the period w.e.f. 16.11.2022 to 31.10.2023 (i)	4314315
Total payment due for the period w.e.f. 16.11.2022 to 31.10.2023 (ii)	15259523
Excess payment made (i - ii)	1305860
GST @18%	235595
Total Excess payment made	1541455
Total Excess payment made (Annexure A + B)	5112581

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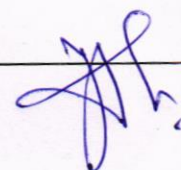
24/c

PART -II**Current Audit Report (01.04.2024 – 31.03.2025)**

During the course of the current audit, 18 audit observations memos and 20 record memos, highlighting various irregularities & recoveries to the tune of Rs.3,69,769/- were issued. On the basis of compliance shown by the Ch. Brahm Prakash Ayurved Charak Sansthan, 04 memos settled on the spot. Remaining 14 Observation Memos and record memos have been converted into **13 PARAs** with a recovery of Rs.3,69,769 and **02** TANs incorporated in the current audit report.

Details of Current recoveries amounting to **Rs. 3,69,769/-** of CH BRAHM PRAKASH AYURVED CHARAK SANSTHAN, KHERA DABAR, NAJAFGARH, NEW DELHI-110073

Memo No	Details of para	Amount of recovery	Remarks
1	Avoidable Expenditure due to non-revision/ oversized Sanctioned Load	Nil	Para 1
2	Recovery of Overpayment of Transport allowance of Rs.11016/-	Rs.11016/-	Para 2
3	Unadjusted Credit Balance of ₹1,98,777/- in Sundry Creditors Account in r/o M/s Orion Security Solutions P Ltd.	0	Para 3
4	Outstanding Advances of ₹13,96,94,510/- under Deposit Work Head.	0	Para 4
5	Outstanding Balance of ₹19,98,436/- in Incomplete/ Unsettled Projects.	0	Para 5
6	Overpayment of Pay and allowances amounting to Rs 121629/- Due to remaining on Child Care Leave for more than 365 days.	Rs.121629/-	Para 6



23/c

07	Non-recording of Water Utility Expenditure by Sansthan	0	para7
08	Recovery of Rs. 39,973/- towards irregular payment of Transport Allowance.	Rs. 39973/-	Para 8
9	Unauthorised Payment of Rs. 197151/- towards HPCA/PCA to Ineligible Employees and recovery thereof	Rs.197151/-	Para 9
10	Irregular Engagement of Security Guards Against Sanctioned Posts of Mali and Resultant Irregular Expenditure	nil	Para 10
11	Non-filling of Sanctioned Posts on Regular Basis and Excessive Reliance on Outsourced Manpower	0	Para 11
12	Failure of Outsourcing Contracts for Housekeeping Services on Three Occasions and Irregular Engagement of Manpower on 89-Day Contract basis	0	Para 12
13	Record Memo and old paras	Non Production of records	Para 13
14	Irregularity in Bank attached with Sansthan.	0	TAN -1
15	Discrepancies in Service Books	0	TAN-2
	Total	3,69,769/-	

The internal audit report has been prepared on the basis of information furnished and records made available by the department. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(YOGESH KAPOOR)
I.A.O., Audit Party No. XXX

22/c

PART-II
CURRENT AUDIT REPORT
(01-04-2024 TO 31-03-2025)

PARA 1:- Avoidable Expenditure due to non-revision/oversized Sanctioned Load

(Audit Observation No.1 dt 06/01/2026 and old audit para No.3 period(2022-23 and 2023-24)

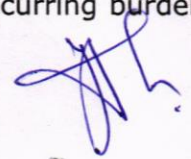
During the scrutiny of electricity bills of Ch. Brahm Prakash Ayurved Charak Sansthan, GNCTD, Khera Dabar, Najafgarh for the audit period, it was observed that an electricity meter installed under CA No. 10028418 has a sanctioned load of 33.00 KVA, whereas the actual electricity consumption during all periods of the year remained below 2 KVA.

As a result of the disproportionately high sanctioned load, the Sansthan incurred excess electricity charges, leading to an overpayment of **₹73,120/-** during the financial year, as detailed below:

S.No	Period	Sanctioned Load	M.D.I	Difference of Units	Rate of Fixed Charges	Overpaid amount
1	5/3/24 to 10/4/24	33.00	1.00	32	250	8000
2	11/4/24 to 6/5/24	33.00	0.84	32.16	250	8040
3	7/5/24 TO 5/6/24	33.00	0.22	32.78	250	8195
4	6/6/24 TO 31/7/24	33.00	2.00	31	250	7750
5	1/8/24 TO 6/9/24	33.00	0.18	32.82	250	8205
6	7/9/24 TO 30/9/24	33.00	0.18	32.82	250	8205
7	1/10/24 TO 25/10/24	33.00	0.02	32.98	250	8245
8	26/11/24 TO 2/1/25	33.00	0.00	33	250	8250
9	3/1/25 TO 1/2/25	33.00	0.08	32.92	250	8230
		297	4.52	292.48		73120

During the audit, it was observed that the Sansthan paid fixed charges amounting to ₹73,120/- during the audit period. Had the sanctioned load been reduced in line with actual requirement, avoidable expenditure could have been prevented, resulting in savings of government funds. The previous Audit had also highlighted this issue, pointing out an overpayment of ₹2,39,000/- during the audit period 2022-24. However, no corrective action was taken by the Sansthan.

The Sansthan therefore, to take immediate steps to rationalise and reduce the sanctioned load as per actual requirement to minimise the recurring burden on grants. Compliance in this regard may be furnished to Audit.



21/c

PARA 2- Recovery of Overpayment of Transport allowance of Rs.11016/-

(Audit Observation No.2 Dated 06/01/2026)

As per Transport Allowance (TA) rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave, training, tour, etc. However, if the absence covers only part of a calendar month, Transport Allowance is admissible for the full month.

During the test check of service books and the Pay Bill Register (PBR) maintained by Ch. Brahm Prakash Ayurved Charak Sansthan, it was observed that Dr. Shalini Prakash was on foreign visit from 30.12.2024 to 16.02.2025 with the permission of the Competent Authority and was on Child Care Leave (CCL) from 04.01.2025 to 12.03.2025. Accordingly, she remained on leave for the full calendar months of January 2025 and February 2025 and was therefore not entitled to Transport Allowance for these two months.

However, scrutiny of the PBR revealed that Transport Allowance amounting to ₹11,016/- was incorrectly paid to her for the month of January 2025.

The excess payment of ₹11,016/- is therefore irregular and recoverable. The same may be recovered from the official concerned and deposited into the Government account under intimation to Audit.



20/c

PARA 3: Unadjusted Credit Balance of ₹1,98,777/- in Sundry Creditors Account in r/o M/s Orion Security Solutions P Ltd.

(Audit Observation No. 3 Dated 07/01/2026)

During the test check of the audited Statement of Accounts for the year 2024-25, it was observed that, as per Annexure-E of the Audit Report, an amount of ₹1,98,777/- was reflected as a credit opening balance under the schedule of Sundry Creditors in respect of M/s Orion Security Solutions Private Limited. The said amount represents sums withheld from the agency towards statutory compliances payable to the concerned authorities.

Audit scrutiny revealed that the above credit balance remained unadjusted throughout the entire financial year 2024-25. Consequently, the closing balance as on 31.03.2025 continued to stand at ₹1,98,777/- (Credit), indicating that the statutory dues withheld from the agency were neither deposited with the appropriate authorities nor adjusted in the books of accounts during the year.

The continued reflection of this unadjusted statutory liability points to non-settlement and non-reconciliation of statutory dues, which constitutes non-compliance with extant statutory provisions and financial rules. Such prolonged pendency of statutory liabilities exposes the Sansthan to the risk of penalties, interest, and legal complications. The matter, therefore, requires immediate verification, reconciliation, and appropriate adjustment in the accounts, ensuring timely deposit of statutory dues and compliance with applicable rules and instructions.



PARA 4: Outstanding Advances of ₹13,96,94,510/- under Deposit Work Head.

(Audit Observation No. 4 Dated 07/01/2026)

During a test check of the Audited Statement of Accounts, it has been observed that substantial advances released under the Deposit Works Head remained outstanding and unadjusted under Schedule-9: Current Assets, Loans and Advances, as on the reporting date.

The Records revealed that advances of ₹7,20,94,945/- were outstanding with DSIIDC and ₹6,75,99,565/- with the Public Works Department (PWD), aggregating to ₹13,96,94,510/-. These advances related to civil, electrical, mechanical and maintenance works at CBPACS, Khera Dabar, including repair and maintenance works, operation and maintenance of services, fire-fighting and CCTV systems, hostel renovations, pipeline replacement works, oxygen gas plant installation and allied infrastructure works. Several works were in progress or pending execution, while a number of completed works remained unadjusted due to non-receipt of final bills and Utilisation Certificates (UCs) from the executing agencies.

Audit further noted that UCs in the prescribed GFR format were not obtained in full, final bills for completed works were not submitted, unspent balances were neither refunded nor adjusted, and advances were carried forward across financial years without adequate review or justification.

This was not in conformity with the Office Memorandum dated 10.08.2015 issued by the Finance Department (E-IV/Infra), GNCTD, which mandates prompt settlement of advances linked to work progress, immediate submission of UCs and final bills, refund of unspent balances, and regular monitoring of deposit works.

The failure of the Sansthan to enforce these provisions resulted in continued parking of government funds, misstatement of advances in accounts, and reflects weak internal controls and inadequate financial oversight over deposit works entrusted to external agencies.

The Sansthan shall take immediate, concrete and time-bound action to settle and regularise all unadjusted balances by obtaining Utilisation Certificates in the prescribed GFR format from DSIIDC and PWD, securing final bills for completed works, and recovering or adjusting unspent balances without delay; definite timelines shall be fixed for completion, billing, UC submission and settlement of each pending work, with compliance monitored at the competent authority level, ensuring strict adherence to the provisions of the Office Memorandum dated 10.08.2015 to prevent recurrence, and furnishing compliance to Audit.

PARA 5: Outstanding Balance of ₹19,96,436/- in Incomplete/ Unsettled Projects

(Audit Observation No. 5 Dated 07/01/2026)

During the test check of the Audited Statement of Accounts, it has been observed that, as per Annexure A of the Audit Report, an outstanding balance of ₹19,96,436/- pertains to various projects that remain either incomplete or unsettled.

Audit scrutiny further revealed that no activities were undertaken and no expenditure was incurred or booked against these projects during the financial year 2024-25.

S.No	Name of Project	Opening Balance	Transaction dg 2024-25	Closing Balance
1	CSIR Projects	495	NIL	495
2	Delhi South West (Nukad Natak)	5000	NIL	5000
3	Haryana Govt. Training Project	106292	NIL	106292
4	National innovation Foundation Project A/c	544694	NIL	544694
5	National Pharmaco Vigilance Prog. Project	46000	NIL	46000
6	NHM Deoghar Jharkhand	5333	NIL	5333
7	DMART-IDA Project	1040880	965418 Dr 1213160 Cr	1288622
	Total			1996436

The continued non-completion of the projects and non-settlement of the balances indicate deficiencies in project monitoring and financial closure, which require immediate review and appropriate corrective action. Compliance in this regard furnish to the Audit.

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PARA 6.- Overpayment of Pay and allowances amounting to Rs. 121629/- Due to remaining on Child Care Leave for more than 365 days.

(Audit Observation No. 8 Dated 07/01/2026)

During the test check of the Child Care Leave (CCL) records of the Sansthan, it was observed that an amount of ₹1,21,629/- was overpaid to the following two staff members.

As per the provisions of Rule 43 of the Child Care Leave Rules and Government of India notification dated 11.12.2018 (effective from 14.12.2018), Child Care Leave is admissible at 100% of leave salary for the first 365 days and 80% of leave salary for the subsequent 365 days.

However, scrutiny of the service books and leave accounts of the officials concerned revealed that leave salary at 100% was incorrectly paid beyond the permissible period of 365 days during Child Care Leave.

The details of the overpayment are as follows:

1)

Name & Designation	Period of CCL beyond 365 days	Salary per month (Basic+DA+NPA @20%)	100% salary for the CCL period	80% salary for the CCIL period	Overpayment
Dr. Pooja Sabrawal	21.2.19 to 28.2.19 (8 days)	77700+11189+15540=104429	29837	23869	5968
	01.03.2019 (1 day)	77700+11189+15540=104429	3369	2695	674
Assistant Professor	24.02.20 to 29.02.20(6 days)	80000+16320+16000=112320	23239	18591	4648
	01.02.21 to 25.02.21(25 days)	82400+16810+16480=115690	103294	82635	20659
	25.10.21 to 31.10.21(07 days)	84900+28526+16980=130406	29447	23557	5890
	01.11.21 to 13.11.21(13days)	84900+28526+16980=130406	56509	45207	11302
	9.9.22 to 24.9.22 (16 days)	87400+39854+17480= 144734	77191	61753	15438
	17.4.23 to 29.4.23(13 days)	87400+44050+17480=148930	64536	51629	12907

16/C

	9.11.23 to 15.11.23(7 days)	90000+49680+18000=157680	36792	29434	7358
	26.4.24 to 30.4.24 (5 days)	90000+54000+18000=162000	27000	21600	5400
	8.9.25 to 13.9.25 (6 days)	95500+66468+19100=181068	36214	28971	7243
			487428	389941	97487

2)

Name & Designation	Period of CCL beyond 365 days	Salary per month (Basic+DA+NPA @20%)	100% salary for the CCL period	80% salary for the CCIL period	Overpayment
Dr. Vaishali Assistant Professor	03.09.25 to 22.09.25(20 days)	95500+66468+19100=181068	120712	96570	24142
				TOTAL	Rs.121629

The same may be recovered from the concerned after due verification of facts and figures and deposited the same in Government Account under intimation to the Audit.

15/c

PARA NO. 7 : Non-recording of Water Utility Expenditure by Sansthan

(Audit Observation No.12 Dated 08/01/2026)

During the test check of the Audited Statement of Accounts for the financial year under review, it was observed that no expenditure was recorded towards water charges payable to the Delhi Jal Board (DJB).

The Sansthan operates a large and integrated campus comprising a hospital (OPD and IPD services), residential accommodations, student hostels, extensive horticultural areas, and medicinal plant gardens. Considering the scale and nature of these facilities, the absence of any recorded water utility payments or related liabilities constitutes a significant financial and operational anomaly.

In view of the non-booking of water charges, the Sansthan was required to furnish details of the water supply arrangements, including the source(s) of water for the hospital, residential quarters, hostels and horticultural activities, along with documentary evidence such as valid NOCs/permissions in case of groundwater or borewell usage and water testing reports. Audit, however, observed that no valid NOC for borewell usage was produced, despite borewell being the sole source of water for all institutional and residential purposes. The continued use of borewell water without statutory approvals exposes the Sansthan to regulatory risks, potential penalties and future water scarcity.

The Sansthan is, therefore, to take immediate and concrete steps to obtain a Delhi Jal Board (DJB) water connection and regularise the existing water supply arrangements, and to furnish compliance along with supporting documents to Audit.



14/9

PARA NO.8. : Recovery of Rs. 39,973/- towards irregular payment of Travelling Allowance.

(Audit observation No.14 Dated 08/01/2026)


In accordance with TA Rules applicable to government employees, Traveling Allowance (TA) is intended to compensate for the actual cost of travel incurred during official duties performed away from the regular headquarters. Furthermore, as per Office Memorandum No.F.20/19/2013/AC/48-52 dated 06.01.2025, while personnel deployed for Election Duty (DLAE-2025) are entitled to TA/DA, such payments are strictly subject to the admissibility under TA Rules and verification of the journey by the concerned RO/ARO.

If an officer is merely reporting to a different place of posting within the same city/jurisdiction for a continuous period, and is already drawing Transport Allowance with their monthly salary to cover the cost of commuting from residence to office, a separate TA claim for the same commute is not admissible.

During the scrutiny of TA bills, it was observed that a sum of Rs. 39,973/- was paid to Sh. Manoj Kumar, Statistical Officer, toward a TA claim for his deployment on election duty during the Delhi Legislative Assembly Election (DLAE) 2025 vide order dated 18/12/24, the officer was requisitioned to report for duty to the District Election Officer (DEO), District South West, Kapashera. This deployment functioned as a temporary change of his place of posting. The officer claimed TA for commuting from his residence in Badli to the DEO office in Kapashera. As the officer is already a recipient of a monthly Transport Allowance to cover commuting costs, claiming additional TA for a direct commute from residence to a fixed place of duty is irregular. There is no record indicating that the officer was assigned field duties or additional travel requirements beyond the commute to his designated election headquarters that would justify a TA claim under the extant TA Rules.

Therefore, the payment of Rs. 39,973/- is deemed irregular as it violates the principle that TA should only be paid for journeys performed in the interest of public service that are not covered by the standard Transport Allowance. This has resulted in an overpayment and loss to the exchequer.

The Sansthan recovered the irregular TA payment of Rs. 39,973/- from Sh. Manoj Kumar, Statistical Officer, and deposited into the government account under intimation to audit.



PARA 9: Unauthorised Payment of Rs. 197151/- towards HPCA/PCA to Ineligible Employees and recovery thereof.

(Audit Observation No.15 Dated 09/01/2026)

The Ministry of Health & Family Welfare (MoHFW), Government of India, vide Office Memorandum No. V.28017/23/2018-H-II dated 21.04.2023, issued orders to discontinue Hospital Patient Care Allowance (HPCA) / Patient Care Allowance (PCA) to Ministerial Staff of all Groups (A, B, C & D) working in Central Government Health Care Facilities. The said Office Memorandum further stipulated that HPCA/PCA shall not be admissible to employees whose contact with patients or exposure to infected material is of an occasional nature

The aforesaid instructions were endorsed and adopted by the Government of NCT of Delhi, Health & Family Welfare Department, vide endorsement dated 29.02.2024, with directions to all Hospitals/Medical Institutions under GNCTD to ensure strict compliance

In addition, the H&FW Department, GNCTD, vide Circular No. F.4/29/PCA/MISC/2024 dated 25.09.2024, reiterated that the grant of HPCA/PCA to all ministerial employees and non-ministerial staff whose exposure to patients or infected materials is occasional in nature must be immediately stopped, and therefore, any continuation of such allowance would be irregular

On scrutiny of PBR it has been found that following employees of the Sansthan, despite the issuance of the above orders and clarifications, continued to draw HPCA/PCA. The continuation of payment of HPCA/PCA to these employees is in contravention of the MoHFW Office Memorandum dated 21.04.2023 and the subsequent endorsements/circulars issued by GNCTD, rendering the payment unauthorised and irregular.

S.No.	Name of the Official	period	Amount (per month) Rs.	Amount to be recovered Rs.
1	Smt. Sunita Narang, DCA	Jan,24	3590	3590
		Feb.24 to Aug'24 @ 5300/-	37100	37100

12/c

2	Manoj Kumar, Statistical Officer	4/23 to 8/24 @4100/-	69700	69700
3	Anita Raghunathan, Sr. Clerk	4/24 to 8/24 @ 4100/-	20500	20500
4	Poonam Kumari, PA/Stenographer	4/24 to 8/24 @ 4100/-	20500	20500
5	Bhumika Chauhan, LDC	4/24 to 8/24 @ 4100/-	20500	20500
6	Pradeep Kumar Dalal, Statistical Asstt.	4/23 to 9/23 @ 4100 and 10/3 @ 661	25261	25261
		TOTAL	197151	197151

Consequently, based on verification of records and facts made available to audit, the amounts paid to the concerned employees, as detailed against their respective names, were found to be irregular. The said amounts are recoverable from the concerned officials and are required to be credited to the Government Account in accordance with extant rules and instructions.

Accordingly, the Sansthan has to recover the unauthorised payment of ₹1,97,151/- on account of HPCA/PCA from the concerned employees and deposited the same into the Government Account. The Sansthan shall also identify any other similar cases, if any, and effect recoveries in such cases under intimation to Audit.

11/c

PARA 10: Irregular Engagement of Security Guards Against Sanctioned Posts of Mali and Resultant Irregular Expenditure

(Audit Observation No.16 Dated 12/01/2026)

During a test check of records, it has been observed that the Sansthan engaged 15 Security Guards on an outsourced basis against the sanctioned posts of Mali, which is unauthorised and irregular.

Scrutiny of File No. F.1(1409)/22/CBPACS/Admn/FD revealed that a proposal was initiated in November 2022 to engage 23 Security Guards on outsourced basis, out of which 08 were against sanctioned Security Guard posts, while 15 were proposed by deviating the sanctioned posts of Mali, resulting in a deviation of nearly 200% from the sanctioned strength. However, no justification for such deviation is available on record.

The proposal was examined by the Finance Department, which returned the file with the observation that CBPACS is an autonomous institution and that appropriate action should be taken as per the Pattern of Assistance / Bye-laws / MOA of the Sansthan (refer Para 7). Further, the Health & Family Welfare Department (Administrative Department) advised the Sansthan to obtain approval of the Finance Committee and Governing Council before proceeding (refer Para 22).

Subsequently, approval of the Governing Council (GC) was obtained in its 18th meeting (Agenda Item No. 7) for hiring Group 'D' manpower on an outsourced basis (such as Mali, Security Guards, Housekeeping staff, etc.) through ICSIL. However, neither the agenda nor the GC resolution contained any proposal or approval for deviation from sanctioned posts, nor did it approve engagement of Security Guards against Mali posts (refer Paras 23 and 39).

Audit further observed that, in deviation from the decision of the Governing Council, the Sansthan outsourced the services of Security Guards through a private contractor, M/s Victas Security Services Ltd., instead of through ICSIL as approved by the GC. No justification or approval of the competent authority for this deviation is available on record.



10/c

Audit scrutiny confirmed that no specific approval of the Governing Council exists either for:

- Engaging Security Guards against the sanctioned posts of Mali, or
- Hiring Security Guards through M/s Victas Security Services Ltd. instead of ICSIL, as approved.

It is further observed that the mode of engagement (regular/contractual/outsourced) does not dilute the mandatory requirement of adherence to sanctioned strength and approved organisational structure. The Bye-laws permit engagement only within the framework approved by the Governing Council. Engagement of outsourced personnel against posts other than those sanctioned and through an agency not approved by the Governing Council is therefore procedurally invalid and not supported by any enabling provision. In the absence of explicit approval for such deviations, the engagement remains unauthorised and irregular.

During the currency of the contract, the Sansthan incurred a total expenditure of ₹1,42,67,772/- on engagement of 23 Security Guards. Out of this, the expenditure attributable to the engagement of 15 Security Guards against the posts of Mali amounts to ₹93,05,069/-, which is therefore irregular and void ab initio.

The Sansthan is to obtain necessary approval from the competent authority for regularisation of such deviations and the related expenditure, and to ensure strict adherence to the sanctioned staffing norms henceforth. Compliance in this regard may be furnished to Audit.

9/c

PARA 11: Non-filling of Sanctioned Posts on Regular Basis and Excessive Reliance on Outsourced Manpower

(Audit Observation No.17 Dated 12/01/2026)


During a test check of records of the Sansthan, it was observed that the Sansthan has not made adequate efforts to fill regular sanctioned posts of clinical, paramedical, allied services, and administrative categories on a regular basis and has instead been continuously engaging manpower on an outsourced basis for a prolonged period.

Audit further observed that a large number of sanctioned posts of clinical, technical, and administrative staff are lying vacant, which has adversely affected the functioning, objectives, and performance of the Sansthan. This situation is not in public interest and defeats the core purpose of strengthening public healthcare through alternative systems of medicine.

It was also noticed that although certain staff were initially appointed on a contract basis as a stopgap arrangement, the Sansthan has continued this practice over an extended period, effectively adopting it as a regular mode of engagement, which is irregular.

The Sansthan is currently engaging the different categories of staff/services on an outsourced/contract basis i.e. Housekeeping, Nursing, Attendants, Dietary Services, OPD/IPD manpower, Senior Assistant, Junior Assistant, Stenographers, Storekeeper, Security Guards, Mali and Museum Keeper.

The Sansthan therefore, filled up sanctioned posts on a regular basis and reviewed and rationalised the continued long-term engagement of outsourced manpower against such posts, and adopted a consolidated and efficient procurement approach in place of multiple tenders for similar categories. Compliance in this regard furnish to Audit.



8/c

PARA 12: Failure of Outsourcing Contracts for Housekeeping Services on Three Occasions and Irregular Engagement of Manpower on 89-Day Contract Basis

(Audit Observation No.18 Dated 12/01/2026)

The Sansthan invited tenders for outsourcing of housekeeping services following the expiry of the contract of M/s VPSSR Pvt. Ltd. On scrutiny of the records, it was observed that tenders were invited on three occasions, and on each occasion, the contract was awarded to the L-1 bidder. However, after issuance of the award of contract, the L-1 bidders refused to execute the work at the quoted L-1 rates, citing vague reasons.

Each time, the tender process was abandoned after considerable delay, and bids were re-invited after gaps of several days, resulting in avoidable delay and disruption of services. Despite repeated failures of the tender process, the tender has still not been finalised.

Audit further observed that the Sansthan engaged the same housekeeping manpower earlier deployed by M/s VPSSR Pvt. Ltd. on a 89-day contract basis. However, no record was produced to Audit evidencing approval of the Governing Council for such engagement. This is a gross violation of the Bye-laws of the Sansthan, which vest the power of approval for such engagements with the Governing Council. Further, approval of the Administrative Department and Finance Department was also required but was not obtained.

This action is contrary to the provisions of the General Financial Rules (GFR), 2017, particularly:

- Rule 174, which emphasizes efficiency, economy, and accountability in public procurement, and mandates timely completion of procurement processes and placement of contracts within the original bid validity period. and
- Clause 7.5 of the Manual for Procurement of Goods, 2017, which emphasizes timely processing of tenders and holds each official accountable for delays in the procurement chain.



2/c

Audit also observed that although the Sansthan communicated with GeM seeking necessary action against defaulting bidders, it failed to safeguard Government interest by enforcing the Earnest Money Deposit (EMD) provisions, such as forfeiture of EMD, despite repeated refusals by L-1 bidders to honour their bids.

The repeated failure of tenders, absence of timely corrective action, engagement of manpower without competent approval, and extension of contracts without justification collectively indicate serious procedural lapses and non-compliance with prescribed financial and procurement norms.

The Sansthan is hereby directed to finalise tenders in a time-bound manner, strictly in accordance with Rule 174 of the GFR, so as to avoid recurrence of such irregularities in future. Compliance in this regard may be furnished to Audit in the next audit.



6/2

PARA 13: Non Production of Records

(Record Memo, Para 10(2021-2022) and Para 12(2022 to24)

1. Certificate regarding no loss of govt, money and property due to theft, fire , fraud and embezzlements
2. Files regarding allotment of space in Hospital Complex and fixing of rent /licence fee etc.
3. Information regarding rate of licence fee, water charges and electricity charges of staff quarters allotted to staff.
4. Details of Sansthan vehicles and vehicles hired by Sansthan and expenditure incurred.
5. Log books and history sheets of vehicles
6. Details of open tender, limited tender floated during the year and details of items purchased on the rate contract
7. List of machines and equipment which are not in use and remain idle in the store/department lab.

2022-23 & 2023-2024

1. Records related to purchase of machines and equipments for the period 202-23 and 2023-2024
2. Records related to vehicles and ambulances purchased by sansthan and expenditure incurred.
3. Log books and history sheets of vehicles
4. Also records related to condemnation of vehicles/ambulances
5. Records related to life saving machines and shelf life of medicines



(YOGESH KAPOOR)
Sr. AO/I.A.O.,
Audit Part ~~ART III~~

Party - 30

5/c

TEST AUDIT NOTE

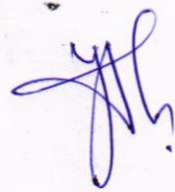
TAN-01: Irregularity in Bank attached with Sansthan.

(Audit Observation No.9 Dated 08/01/2026)

As per clause 21.2 of Rules & regulations orandum of Association of CBPACS that All fund of the Sansthan shall be paid into the Sansthan's account with State Bank of India over in a scheduled/nationalised Bank and shall not be withdrawn except on cheques signed and countersigned by such officer as may be duly empowered in writing on his behalf by the Governing Council.

During the scrutiny of the Accounts of CBPACS, it was observed that the Sansthan is currently maintaining its primary banking operations through Canara Bank rather than the State Bank of India, as specifically stipulated in the regulations. This constitutes a deviation from the prescribed financial bylaws of the Sansthan regarding the designated banking institution.

The Sansthan is hereby directed to either change the bank in accordance with the bylaws or, after obtaining approval of the Competent Authority, amend the relevant clause(s) to regularise continuation with the existing bank.



4/2

TAN 02: Discrepancies in Service Books- reg

(Audit Observation No.10 Dated 08/01/2026

During the test check of Service books, maintained by the O/o Ch. Braham Prakash Ayurved Charak Sansthan, GNCTD of Delhi, Najafgarh for the audit period 2024-2025 following short comings have been noticed:-

1. As per Rule- 288 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. The first copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-288) or not, is to be intimated to audit.

2. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. But the same is not found. However, if a copy of the Aadhar Card has already been pasted in service books, it is advised to also need to be recorded in the service book with ink.

3. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases.

4. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service.

5. Several officials pertain to Schedule Caste/OBCs/STs, but caste certificates have not been found in their service books.

6. Date of Birth in words is not mentioned in the service book of Dr. Anup Jain, Lecturer. Photo after 5 years of service book is also not found in his service book

7. Entries of MACP/promotion/ltc/maternity and all others are not attested by HOD/HOO which makes these entries invalid and gross violation of the FR/SR rules.

8. The leave account of service books has also not been signed by competent authority. Many cuttings of leave accounts are not attested by any authorised officer.

9. Annual service verification entries are not attested by the Competent Authority.

The above discrepancies will be rectified and shown to the next audit.

(YOGESH KAPOOR)
I.A.O., Audit Party No. XXX