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DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002

Sub: - Audit Report Govt Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021 for the period from 2022-23.

INTRODUCTION

The I.A.R. on the accounts Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021 for the period from 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO, Ms. Tajinder Kaur, AAO. The audit was conducted during 28.11.2023 to 11.12.2023(10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, is a Homeopathic institution established in September, 1998. The institution was founded by Dr. B. R. Sur who was a Philanthropist and a premier Homeopathic of Delhi. A regular BHMS course was affiliated to be board of Homeopathic system of medicine started in 1998 and w.e.f. 01.01.1999, the management of the trust was handed over to the Govt. of NCT of Delhi. The college is affiliated with Guru Gobind Singh Indraprastha University (GGSIPU) Delhi.

The college has an attached hospital which provides OPD service including pathology lab, X- ray, Ultrasound & ECG apart from 50 bedded indoor wards. The services are provided free of cost.

The following officials have served as HOS/HOD/DDO/Cashier during 2022-23.

HOD

S.No.	Name	Designation	Period
1.	Dr. Seema Rai	Professor/Principle incharge	01.04.2022 to 02.02.2023
2.	Dr. Neeraj Gupta	Professor/Principle incharge	03.02.2023 to 31.03.2023

HOO

S.No.	Name	Designation	Period
1.	Dr. Meeta Gupta	CMO (NFSG)	01.04.2022 to till date

DDO

S.No.	Name	Designation	Period
1.	Sh. Sanjay Kumar	AAO	01.04.2022 to till date

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CASHIER

S.No.	Name	Designation	Period
1.	Y. Raghavendra Rao	ASO	01.04.2022 to till date

Budget allocation for the year 2022-23

Year	Budget Allocated		Expenditure		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2022-23	17,10,00,000	25,00,000	16,80,48,676	23,95,373	29,51,324	1,04,627

Statutory Audit

Statutory audit has been conducted by AG (Audit) of Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021 upto 31st March 2023.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	56	22	34	
2.	GROUP-B	20	16	4	
3.	GROUP-C	65	45	20	
	TOTAL	141	83	58	

Maintenance of Records

The maintenance of records of Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021 for the period from 2022-23 was found satisfactory as most of vouchers are serially binded/provided to audit and rest of the observations are subject to the observations made in current audit report.

AAO

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List of Para (Order by Audited Year & Para)

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Department :Health & Family Welfare							
Sub department:Dr. B.R. Sur Homeopathic Medical College, Nanak Pura, New Delhi (136/1)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2018	2020	4		Non availing of rebate from Delhi Jal Board	O	18308
2	2018	2020	5		Non production of Records	O	0
3	2020	2022	1		Recovery of Wrong Reimbursement of Children Education Allowance	O	54000
4	2020	2022	2		Overpayment of Transport Allowance	O	12636
5	2020	2022	3		Overpayment of Hospital Patient Care Allowance	O	18852
6	2020	2022	4		Overpayment of Salary Due to EOL (Private Affair)	O	216009
7	2020	2022	5		Purchase of property items from various funds but not transferred to property register	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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PARA-4:

Non- availing of rebate of Rs.18,308/- from Delhi Jal Board.

(Audit Memo. No. 13

Dated: 22/07/2021)

As per the water tariff policy of Delhi Jal Board, there is a provision of 15% rebate on total monthly bills if the institutions/office adopt water harvesting and/or recycling of waste water. A certificate of adopting the measures for water harvesting and recycling of waste water is also required to be given to the Delhi Jal Board for claiming the rebate. The Dr. B.R. Sur Homeopathic Medical College, Hospital & Research Centre, Nanak Pura, Moti Bagh, New Delhi is having the water harvesting and recycling of waste water facilities installed in the premises since June 2016 but is paying the water bills without claiming the rebate of 15%. The following payment has been made to Delhi Jal Board since the date of installing the water harvesting /water recycling facilities in the hospital.

Period	Bill amount	rebate
2018-19	72,754.24	10,913/-
2019-20	49,301.47	7,395/-
Total	1,22,055.71	18,308/-

HOD may look into the matter and take necessary steps to avail a rebate of Rs.18,308/- for the period 2018-19 & 2019-20 from the Delhi Jal Board.

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Para-02
PARA-5:

Non-Production of Records.

Para-02

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The unit failed to produce the following records for the audit period:-

1. All planning files
2. Total No. of centrally sponsored scheme allotted and pursued
3. Details of sources of receipt of the College (Fee/RTI etc.)
4. Details of amount received by BRSH in r/o internship during FY 2017-18.
5. Children Education Allowance
6. Condemnation files

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PART-I (CURRENT AUDIT)
(2020-21 to 2021-22)

PARA-1: Recovery of wrong reimbursement of Children Education Allowance amounting to Rs.54,000/-.

(Audit Memo No.05

Dated: 22/11/2022)

As per FAQ notified by the DOPT vide Circular No.21011/08/2013-Estt.(AL) dated 25.03.2013 regarding Children Education Allowance wherein it is clearly stipulated at S.No.12 that:-

“The school/institution has to be recognized by the Central or State Government or UT administration or by University or a recognized educational authority having jurisdiction over the area where the institution is situated. This also applies in respect of children studying in two classes prior to Class-I, i.e., nursery/LKG/UKG, etc. OM No. 12011/03/2008-Estt.(AL) dated 23.11.2009”.

Further DOPT OM No.A-27012/02/2017-Estt.(AL) dated 17/07/2018 at S.No. (q) stated that:-

“In respect of schools/institutions at Nursery, Primary and Middle level not affiliated to any Board of education, the reimbursement under the scheme may be allowed for the children studying in a recognized school/institution. Recognized Schools/institution in this regard means a Government school or any education institution whether in receipt of Govt. aid or not, recognized by the Central or State Government or Union Territory Administration or by University or a recognized educational authority having jurisdiction over the area where the institution/school is situated.”

On scrutiny/test check of records of audit period, it has been found that the reimbursement has been allowed to Smt. Seema Sharma, Nursing officer on account of that the school is not recognized by the concerned state Govt. Hence, CEA may be recovered as per CEA Rules. Details are as under:-

S.No	Name and Designation of the employee	Name of the Child with D.O.B.	Year of Reimbursement	Bill No/Date	Reimbursed & recovery Amount	Reason
1.	Smt. Seema Sharma, Nursing officer	Krishay Sharma (28/03/2015)	2019-20	15 dated 23.04.2020	27,000/-	Studying in Un-recognized school namely Gobind's Young Challengers
			2020-21	49 dated 04.05.2021	27,000/-	
		TOTAL			54,000/-	

HOO/DDO may therefore ensure recovery of Rs.54,000/- from the concerned employee after verification of facts and records. Similar other cases may also be examined by the HOD/DDO at his own level and amount may be recovered accordingly if any.

Manoj Kamra
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PARA-2: Overpayment of Transport Allowance amounting to Rs.12,636/-

(Audit Memo No. 08)

Dated: 24/11/2022)

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As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of records, it has been revealed that the hospital had made the payment of Transport Allowance to following officials for the full calendar month while he was on Leave during the period. Hence, a recovery has been calculated as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)
1.	Sh. Ram Prasad Meena, Lab Attendent	4,212/-	April 2021 To June 2021	03	12,636/-
GRAND TOTAL					12,636/-

DDO may ensure the recovery of Rs.12,636/- from the concerned official and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

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Manoj Kumar
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1.4.21 - 6.4.21 - EL
7.4.21 - 30.6.21 - EOL

PARA-3: Overpayment of Hospital Patient Care Allowances amounting to Rs.18,852/-
(Audit Memo No. 09)

Dated: 24/11/2022

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As per OM No.Z.28015/119/2012-H dated 18/09/2019 of Ministry of Health and Family Welfare (Hospital-II Section), Govt. of India conveyed implementation of the recommendations of the 7th Central Pay Commission for granting of Hospital Patient Care Allowances (HPCA/Patient Care Allowances (PCA) to Group 'A' & 'B' (Non- ministerial employees) Allied Healthcare Professionals working in various Central Govt. Healthcare facilities.

As per Para 2 of above mentioned OM, HPCA/PCA is applicable 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 or more than one calendar month.
- (iii) HPCA/PCA should not be admissible in case of unauthorized leave.

During the test check of records, it has been revealed that the Hospital had made the payment of PCA to following employee during his full calendar month leave/EOL (unauthorized leave) of the days as per details given below:-

S. N o.	Name of the employee / Designation (Sh. / Smt.)	Patient Care Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total No. of Days	Amount Recoverable (Rs.)	
1.	Sh. Ram Prasad Meena, Lab Attendant	4,100/-	27.07.20 to 31.07.20	05	661/-	EOL
			01.08.20 to 14.08.20	14	1,852/-	EOL
			21.11.20 to 30.11.20	10	1,367/-	EOL
			01.12.20 to 12.12.20	12	1,587/-	EOL
			01.04.21 to 30.04.21	30	4,100/-	EOL, EOL
			01.05.21 to 31.05.21	31	4,100/-	EOL
			01.06.21 to 30.06.21	30	4,100/-	EOL
			07.07.21 & 24.07.21	2	265/-	EOL
			13.09.21 to 18.09.21	6	820/-	EOL
GRAND TOTAL				140	18,852/-	

DDO may ensure the recovery of Rs.18,852/- from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

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PARA-4: Overpayment of Salary due to EOL (Private Affair) amounting to Rs.2,16,009/-
(Audit Memo No. 10 Dated: 25/11/2022)

During the test check of records of Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, it has been observed that the Hospital had sanctioned EOL on (Private Affair) to Sh. Ram Prasad Meena, Lab Attendent but recovery of salary from the concerned officials has not been done so far. The calculation of EOL recovery is as under:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	Basic + DA paid per month (Rs.)	Full Months of Leaves/Vacation	Total No. of Days	Amount Recoverable (Rs.)
1.	Sh. Ram Prasad Meena, Lab Attendent	41,600 + 7,072 = 48,672/-	27.07.20 to 31.07.20	05	7,850/-
			01.08.20 to 14.08.20	14	21,981/-
			21.11.20 to 30.11.20	10	16,224/-
			01.12.20 to 12.12.20	12	18,841/-
			07.04.21 to 30.04.21	24	38,938/-
			01.05.21 to 31.05.21	31	48,672/-
		42,800 + 13,268 = 56,068/-	01.06.21 to 30.06.21	30	48,672/-
			07.07.21 & 24.07.21	2	3,617/-
			13.09.21 to 18.09.21	6	11,214/-
			GRAND TOTAL	134	2,16,009/-

DDO may ensure the recovery of Rs.2,16,009/- from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

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PARA-5: Purchase of property items from various funds but not transferred to Property register
(Audit Memo No.11) Dated: 28/11/2022

On scrutiny/test check of records of audit period, it has been noticed that following Property items purchased out of various funds were entered in the Non-Consumable register of general store only and not transferred to Property Register. Details of some items are as under:-

S. No.	Description of item	Qty.	Amount (in Rs.)	Entered in general store Page No	Bill No. & Date	Vendor's Name
1.	300 Lt. refrigerator	02	44,503/-	39	GST/3613/2020-21 23.03.2021	Mittal Agencies
2.	Multi function machine (MFM)	01	1,19,697/-	41	1257/2020-21 23.03.2021	Solution Point Pvt. Ltd.
3.	Desktop Computers	17	9,60,993/-	43	106 26.03.2021	Veloce Tech Information Pvt. Ltd.
4.	Canon Laser Mono Computer Printer	07	1,09,900/-	49	delite/2/22/1170 04.12.2021	Delite Enterprises
5.	Blower Heater	25	71,250/-	51	36 10.02.2022	Falcon Trading Company

Similarly, if any property items purchased from other funds may also be entered in Property Register.

The HOO may take necessary action to identify such purchases and take necessary steps to transfer/enter the same in Property Register under intimation to audit.

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TEST AUDIT NOTE

(2020-21 TO 2021-22)

TAN-1: Improper maintenance of Pay Bill Registers.

(Audit Memo No.: 03

Dated: 21.11.2022)

During the test check of pay bill registers of the audit period i.e. 2020-21 to 2021-22, the following shortcomings have been noticed: -

1. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR for the period of 2020-2021. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. White fluid has been used in PBR which is not permissible.
3. There were cuttings and overwriting in the PBR which are not attested by the DDO/ HOO.
4. PBR entries have not been signed by the writer and DDO.
5. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

HOO/DDO is requested to update the PBRs and compliance may be shown to next audit.

TAN-2: Irregular maintenance of Bill Register

(Audit Memo No.: 04

Dated: 21.11.2022)

On scrutiny of Bill Registers for the years from 2020-21 to 2021-22 following shortcomings have been observed:

1. **Page Counting Certificate**- There was no page counting certificate found recorded in Bill Registers for the period 2020-21 to 2021-22.
2. **Cutting and Overwriting**- There were number of cutting and overwriting in the Bill register which are irregular. These cuttings and over-writings must be attested by the DDO.
3. **Blank Col- 4, 6** - Col. 4,6 and 7 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has never been completed/ signed by the DDO under audit period, which is irregular.
4. **Blank Col. 13, 14 and 15** - Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled in any of the Bill register, which is irregular.

HOO/DDO is requested to update the Bill register and compliance may be shown to next audit.

 

TAN-3: Short coming in maintenance of Service Books.

(Audit Memo No.06)

Dated: 23.11.2022)

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During the test check of Service books maintained by Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Dr. Meena Gupta , CMO
2	Dr. Sameena Muzzammil , Professor
3	Dr. Rajnish Chauhan , Professor
4	Dr. Neena Mehan , Professor
5	Dr. Satya Jain, Professor
6	Dr. Asha Chaudhary, Professor
7	Dr. U Rajeev Nair, Reader
8	Sushil Kumar, Pharmacist
9	Sheela Kapil, Lab Technician
10	Jyoti, DEO
11	Attar Singh, Sr. Assistant
12	Bharat , Driver
13	Kamlesh, MTS

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny, of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.
2. **Service Book to be shown to the official every year as per SR 202:**
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
It is observed that the service books of the employees mentioned above at Sr. No 1 to 13 were not shown to them.
3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/

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service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff that render service more than 25 years.

5. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
6. The entry of annual increment for the year 2021 and 2022 has not been made in service book in R/o Sr. No. 1 to 7 which is irregular.

The HOO may get the service books of all the employees be updated as per above observations and compliance may be shown to next audit.



174N-4: Regarding rebate in HRA receipts in income tax.

(Audit Memo No.07)

Dated: 23/11/2022)

12/11/22

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A and exemption under section 10(13A) qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

It is suggested to the HOS/DDO that according to the Income Tax Act, the owner can claim deduction of maximum Rs.150000/- towards repayment of principal under Section 80C and Rs.200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under this section for repayment of principal/interest for the years during which the property was under construction/possession was not handed over. Necessary documents should be obtained from the concerned employees before given rebate on home loan.

In addition to above, the DDO/dispersing authority should satisfy himself/herself in this regard by insisting on production of poof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records for the period 2020-21 &2021-22, it has been noticed that the DDO has allowed a deduction of HRA to most of the employees on the basis of rent receipt, rent agreement & photocopy of PAN Card in which the mode of payment is not specified i.e. whether the payment is made by cash or cheque etc. No other documents such as proof of mode of actual payment of rent and ownership proof of the property owner have been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate the genuineness of the payment of rent.

As regard the rebate of home loan interest the DDO has allowed a rebate to the employees on the basis of interest certificate issued by bank. The other documents such as proof of possession not enclosed with income tax form and it is also not confirmed weather construction/possession handed over or not.

The DDO may therefore review all the required documents to ensure compliance of income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made as per income tax rules under intimation to audit.

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Current Audit Report

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During the course of the current audit Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021 for the period from 2022-23, 11 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.29,314/- out of these no Memo was settled as no compliance has been shown. Hence, all 11 Memos (including 02 record Memos) have been converted into 05 Paras and 04 TANs with recovery of Rs. Rs.29,314/-.

There are 07 old outstanding paras with recovery of Rs.3,19,805/- for which as per reply submitted by the HOO 03 paras were settled with the recovery of Rs.85,488/-. Hence, the remaining 04 paras along with recovery of Rs.2,34,317/- has been incorporated in the current audit report.

Details of Current Recovery (Audit period 2022-23)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers.	TAN-1	NIL	NIL	NIL
4	Irregular maintenance of Bill Register	TAN-2	NIL	NIL	NIL
5	Recovery of LTC amounting to Rs.29,314/-	PARA-1	29,314/-	NIL	29,314/-
6	Non obtaining the certificate regarding Annual Allowance	PARA-2	NIL	NIL	NIL
7	Non utilization of X Ray machine	PARA-3	NIL	NIL	NIL
8	Shortcomings in maintenance of Service Books	TAN-3	NIL	NIL	NIL
9	Shortcomings in maintenance of Library records	PARA-4	NIL	NIL	NIL
10	Improper maintenance of Caution Money Record	PARA-5	NIL	NIL	NIL
11	Non maintenance of Property Register	TAN-4	NIL	NIL	NIL
	TOTAL		29,314/-	NIL	29,314/-

The internal audit report for the period 2022-23 has been prepared on the basis of information furnished and made available by the Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the hospital.

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PART-I (CURRENT AUDIT)
(2022-23)

PARA-1: Recovery of LTC amounting to Rs.29,314/-
(Audit Memo No.05 Dated: 30/11/2023)

(A) As per the guidelines of Air Travel on LTC issued by Department of Expenditure, M/o Finance, Govt. of India vide O.M. No 19024/03/2021 E-IV dated 31.12.2021 endorsed by Delhi Government vide order No F.20/04/2022/Finance (Policy)/1793-99 dated 01/06/2022 vide which Air tickets are to be purchased for LTC purpose from the following authorized travel agents.

- (I) M/s Balmer Lawrie & Company Limited (BLCL)
- (II) M/s Ashok Travels & Tours(ATT)
- (III) IRCTC
- (IV) DTTDC

Further, employees are to choose flight having the best available fare on their entitled travel class which is the cheapest fare available. During the scrutiny of records provided by Medical College, it has been found that an amount of Rs 5,314/- paid excess from cheapest fare to Dr U Rajeev Nair as per details given below:

Bill No and date	Name and designation	Journey performed	Fare Claimed	Fare admissible(Cheapest)	Amount to be recovered
LTC 376/ 03.02.2023	Dr U Rajeev Nair, Reader	Delhi to Thiruvantapuram 2020-21	33,035/-	7529X4=30,116	2,919/-
		Thiruvantapuram to Delhi	33,027/-	7,658X4=30,632	2,395/-
				Total	5,314/-

(B) During scrutiny of LTC bill , it has been noticed that **Sh. Santosh Patro, Steno Grade-II** availed Special Cash Package for the year 2018-19(Home town) vide Bill No LTC 36 dated 09.04.2021 (purchases made in Feb 2021) amounting to Rs 24,000/. Further, he has availed LTC (Home Town) for 2020-21 vide Bill No 165 dated 04.08.2022 amounting to Rs 42,835/-. As per LTC Rule the Home Town for the year 2018-19 extended upto 31st Dec2020 which claimed by official in the year 2021 is irregular and not admissible

Hence recovery of Rs 5,314/-to be made from Dr U Rajeev Nair, Reader and Rs 24,000/- from Sh. Santosh Patro, Grade-II after verification of due facts and figures. Similar case may also be reviewed and make recovery, if any under intimation to audit.

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PARA-2: Non obtaining the certificate regarding Annual Allowance.
(Audit Memo No.06 Dated: 01/12/2023)

As Per Delhi Government endorsement No F.21/FIN(Estt(III)/07/CPC/2016/1709 dated 14.11.2019 regarding payment of Annual Allowances to the Medical staff i.e., Officers of Teaching and Non-teaching, Public health Sub-cadre and General Duty Medical officers having PG qualification recognized under Indian Medical Council Act.,1956 will be granted annual Allowances @2250/- pm. The General duty Medical officer who do not possess any post Graduate Qualification or who may possess unrecognized PG qualification will be granted Annual Allowances @ Rs1350/-pm.

However, at the end of Financial year, each specialist/General Duty Medical Officer will be required to Furnish a Certificate to the effect that the amount of Annual Allowances has been utilized for the purpose it was drawn. In the case of retirement/resignation before the end of Financial Year, such a certificate will be furnished at the time of such retirement/resignation.

During the scrutiny of records for the year 2022-23 provided by college, it has been noticed that Annual Allowance has been paid to Medical Staff as per their entitlement but no Certificate has been given to the effect that the amount of Annual allowances had been utilized for the purpose it was drawn. Hence, in absence of such certificate, it could not be ascertained that the purpose for which this allowances was paid has been achieved or not.

The HOD/HOO may obtain such certificates which are required as per above mentioned order and if the Annual Allowances had not been utilized for the purpose it was drawn, the same may be recovered under intimation to audit.

PARA-3: Non utilization of X Ray machine.

(Audit Memo No.07

Dated: 04/12/2023)

During the scrutiny of records provided by Dr B R Sur Homeopathic Medical College, it has been noticed that college provides OPD services to around 300 patients daily and running a 50 bedded IPD. The College also provides paramedical services like X Ray, USG, Pathalogy, ECG, and Physiotherapy to the General Public.

Further on Scrutiny of record, it is noticed that College had purchased 300 MA X Ray machine with high frequency generator amounting to Rs 9,47,550/- from M/s AMX Medical systems through Gem portal in Feb 2023 and the X Ray machine was installed on 28.03.2023 but the same is not in use for General public till date. As the X Ray machine is not providing services to the General Public and whole X Ray equipment has been lying idle in the college which defeats the purpose of purchasing the machine. Morevoer, the warranty period commenced from the date of purchase/inṣtallation will also be expired without using the equipment.

The HOD/HOO may take necessary steps to make X Ray machine functional for General public immediately under intimation to audit

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PARA-4: Shortcomings in maintenance of Library records.

(Audit Memo. No.09

Dated: 06.12.2023)

RULE 215 GFR 2017 Stipulates that "(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs.1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken."

On the scrutiny of the Library accession register and Issue Register for the audit period, the following irregularities have come to notice of undersigned: -

1. No page counting certificate given on first page of the Accession Register.
2. There were cuttings and overwriting and the same have not been attested by the HOS.
3. Condemnations of books has not been done since long as no record produced by the Librarian regarding auction of library books.
4. Stock verification of the Library books has not been done.
5. During scrutiny of records, it has been observed that many books are overdue and have not been returned by the student. The books were issued between FY 2019-2023. The delay in non return of books not only resulted into academic loss to the student but also defeats the purpose of Library. The details of some instances is given below

S. no.	Name of student	Year	Title of the book	Accession no.	Date of issue
1	Kirti	2018	Homoeopathic Philosophy	3687	5/4/22
2	Titiksha Gupta	2018	PSM (Park)	7882	5/4/22
3	Prachi Singh	2018	FMT (Reddy)	3293	3/12/19
			Principles and Practice of Medicine	7350	11/4/22
			Repertory M.M	6805	1/12/22

4	Sweta Yadav	2018	Practical Medicine	6351	11/4/22
			Davidson	2649	28/7/22
			Clinical Medicine	6338	14/9/22
5	Chandni Jai Singh	2019	T.B of Surgery	6379	30/3/22
6	Hammad Ahmed	2019	Principal of Internal Medicine	7852	24/9/21
			T.B of Surgery	6378	21/4/22
7	Piyush Kumar	2019	Essentials of Physiology	6725	10/12/19
8	Akash	2020	A Textbook of Homoeopathic Pharmacy	6452	1/12/21
			Allen's Keynotes	5750	29/9/22
9	Laxita Suryavanshi	2020	Parson's Disease of Eye	7806	18/4/23
			Surgery Homoeo. Therapeutics	6443	20/4/23
10	Sahil Chaurasiya	2020	Mat. Med. (NMC)	3818	31/8/22
			Mat. Med. Kent	6070	31/8/22
11	Bhawna	2021	Harper's Biochemistry	6246	22/7/22
12	Manish Kumar	2021	Materia Medica	4850	17/4/23
13	Ankita	2022	Human Embryology	6425	29/11/23
14	Rahul Kumar Ahuja	2022	Text book of Physiology Vol-I	6269	10/3/23
15	Shivam Pandey	2022	Organon of Medicine	5164	3/4/23

The HOO may look into the matter and ensure that proper procedure as laid down may be followed for the maintenance of library books, their issue and return from students /staff and if, anyone fails to return the books then recover the cost value of these books from defaulter under intimation to audit.

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PARA-5: Improper maintenance of Caution money record.

(Audit Memo No-10 Dated: 07/12/2023)

On scrutiny/test check of caution money records of audit period 2022-23, it has been noticed that at the time of admission in the college every student is required to deposit an amount of Rs.1250/- towards caution money which is refundable when the student leaves the college.

Proper record indicating the date of receipt of caution money, name of student, amount of caution money received, date of completion of course/leaving the college and date on which amount refunded etc. have not been maintained properly. In absence of the same it cannot be ascertained how much amount has been actually accumulated/refunded on this account.

Further, the caution money which has not been refunded has to be deposited in Govt. Account as lapsed deposit after three year. The student who has completed their course and left the college by the year 2020 but has not been claimed the caution money refunded should be worked out and deposited in Govt. Account as lapsed deposit.

The HOO may take necessary action to maintain the proper record and transfer the unclaimed amount of caution money as prescribed in rule under intimation to audit.

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TEST AUDIT NOTE
(2022-23)

TAN-1: Shortcomings in maintenance of Pay Bill Registers.
(Audit Memo No.: 03 Dated: - 28.11.2023)

During the test check of pay bill registers of the audit period 2022-23, the following shortcomings have been noticed: -

1. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR for the period of 2022-2023. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. White fluid has been used in PBR which is not permissible.
3. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
4. PBR entries have not been signed by the writer and DDO.
5. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

HOO/DDO is requested to update the PBRs at the earliest possible and compliance may be shown to next audit.

TAN-2 :Shortcomings in maintenance of Bill Register
(Audit Memo No -04 Dated:30.11.2023)

On scrutiny of Bill Registers for the year 2022-23 the following shortcomings have been observed:

1. **Page Counting Certificate-** There was no page counting certificate found recorded in Bill Registers for the period 2022-23.
2. **Cutting and Overwriting-** There were number of cutting and overwriting in the Bill register which are irregular. These cuttings and over-writings must be attested by the DDO.
3. **Blank Col- 4, 6 -** Col. 4,6 and 7 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has been occasionally completed/ signed by the DDO during audit period, which is irregular.

HOO/DDO is requested to update the Bill Register at the earliest possible and compliance may be shown to next audit.

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AN-3: Shortcomings in maintenance of Service Books.

(Audit Memo. No.08 Dated: 05.12.2023)

During the test check of Service books maintained by Dr. B.R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bagh, New Delhi-110021, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Dr. Mukesh Chawla, Professor
2	Dr. Prabir Manna , Professsor
3	Dr. Archana Narang , Professor
4	Dr. Neena Mehan , Professor
5	Sh. Mahesh Aggarwal Pharmacy Officer
6	Sh. Ravi kant Sharma, Sr. Radiograher
7	Sh. Ram Prasad Meena, Jr MLT
8	Sh Mahesh Kumar, NO
9	Sh. Naveen, Sr. Asstt.
10	Sh. Shri Krishan, OT Asstt.
11	Ms Alka John, Nursing Officer
12	Ms Preeti Dahiya, Nursing Officer
13	Ms Meena Kumari., Nursing Officer
14	Ms Amita , Nursing Officer

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above
2. **Service Book to be shown to the official every year as per SR 202:**
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
It is observed that the service books of the employees mentioned above at Sr. No 1 to 14 were not shown to them.
3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the

verification of service from PAO has not been done of concerned staff that render service more than 25 years.

- 5. The entry of annual increment for July 2022 & 2023 has not been made in service book of Dr. Archana Narang which is irregular.
- 6. The Leave record from January 2022 has not been completed in most of Service Books which is irregular and without this authenticity of leaves could not be verified.

The HOO may get the service books of all the employees be updated as per above observations and compliance may be shown to next audit.

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TAN-4: Non maintenance of Property Register
(Audit Memo No-11 Dated: 08/12/2023)

On scrutiny/test check of records of audit period 2022-23, it has been noticed that following Property items purchased out of various funds were entered in the Non-Consumable register of general store only and not transferred to Property Register. Details of some items are as under:-

S. No	Description of item	Qty.	Amount (in Rs.)	Entered in general store Page No	Bill No. & Date	Name of Supplier
1.	Avision CIS Sheet flat bed scanner	01	1,45,500/-	21	RE-28/22-23 22.07.2022	Rainbow Enterprises
2.	Line Interactive UPS with AVR	02	20,700/-	25	Ve-56/22-23 21.01.2023	Vega Enterprises
3.	Kyolxra Multifunction Machine (Photocopier)	01	4,71,000/-	27	FTC-154/22-23 04.02.2023	Falcon trading Company
4.	Solid Rubber Wheels floor cleaning Machine	01	4,49,450/-	29	ACE-37/22-23 12.02.2023	Ace Solutions
5.	All in one computer	01	85,500/-	31	A+/22-23 03.03.2023	Apex Technology
6.	H.P. Multifunction Machine	01	65,000/-	33	RT/22-23/70 19.03.2023	Rao Traders

Similarly, if any property items purchased from other funds may also be entered in Property Register.

The HOO may take necessary action to identify such purchases and take necessary steps to transfer/enter in Property Register and compliance may be shown to next audit.