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**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the period 2021-22 from 10/11/2022 to 05.12.2022

INTRODUCTION

Test Audit on account of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the period 2021-22 has been conducted by the Audit Party No.10 comprising of Sh. Dinesh Kumar, Sr. AO/IAO, Sh.Davinder Kumar, Sr. AO(upto 16.11.22) ,Sh. J.S. Rawat (01.12.22 to 05.12.22), Sh. Amit Kumar, DEO during the period from 10.11.2022 to 05.12.2022 (10 working days).

AIMS & OBJECTIVES

Presently the Nehru Homeopathic Medical College & Hospital, Govt. of NCT of Delhi, Defence Colony, New Delhi is engaged in imparting BHMS Degree course and post graduation degree under university of Delhi for Delhi for duration of 05 years and 06 months (including one year internship) and 03 years respectively. It also provides patient care free of cost through OPD (General & Special Clinics) from 08.00 am to 03.00 pm. The hospital has 100 beds for indoor patients. The hospital also provides diagnostic services for laboratory, X-ray, Ultrasound, ECG and spirometry. The college is affiliated to university for awarding BHMS Degree.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOD	Dr. Anu Kapoor, Principal/HOD	01.04.2021 to 31.03.2022
HOO	Dr. Thankaraj B, Reader(NFSG)	01.04.2021 to 31.03.2022
DDO	Sh. Harsh Kumar Arora, Sr. AO	01.04.2021 to 31.03.2022
Cashier	Sh. Teg Singh, Cashier	01.04.2021 to 31.03.2022

Budget Allocation & Expenditure for the year 2021-22 :-

Financial Year	Budget in Rupees	Expenditure in Rupees
2021-22	233700000	229278395



Statutory Audit:-

The Statutory audit of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 has been conducted upto 31.03.2015 by the AGCR, Delhi(Copy Not Provided).

Maintenance of Records:-

The maintenance of records of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the period 2021-22 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	97	55(25+30*)	42
2	Group B	07	05	02
3	Group C	105	71(61+10**)	34
	TOTAL	266	227	39

*28 Junior Residents and 02 Senior Resident working against the posts.

**10 Nursing Orderly working on outsourced basis through Private agency.

Old Audit report :-

(A) There were 61 audit paras outstanding in the previous audit report. Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 has submitted replies of old paras. Hence, 03 paras have been fully settled. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1976-77	06	Nil	Nil	06(2,3,4,8,13,14)
2	1980-82	08			08(69,71,72,73,75,91,92,96)
3	1992-94	12			12(100,101,102,103,104,105,106,108,111,112,113,114)
4	2006-07	09			09(153,154,155,156,158,159,160,161,162)
5	2007-08	08			08(1,2,3,4,5,6,10,11)
6	2009-10	04			04(1,2,3,4)
7	2010-12	06			06(1,2,3,4,5,8)
8	2012-15	02			02(2,4)

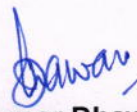
9	2015-17	02	Nil	Nil	02(3,5)
10	2018-21	02	01	01	01(5)
	Total	59	01	01	58

(B) Details of Old Recovery: Rs.281207/-

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	2006-07	155	211389	Nil	211389
2	2006-07	158	9729	Nil	9729
3	2006-07	160	58000	Nil	58000
4	2015-17	03	2089	Nil	2089
5	2018-21	01	227054	227054	Nil
	TOTAL		508261	227054	281207

Details of Current Recovery: Rs.209245/-

S. No	Audit MemoNo.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	14	Overpayment of Salary of Rs.12696/- on account of CCL beyond 365 days	12696/-	12696/-	Nil
2	16	Overpayment of HRA during Study Leave amounting to Rs.763354/-	763354/-	763354/-	Nil
3	17	Overpayment on account of GST amounting Rs.209245/-	209245/-	Nil	209245/-
		TOTAL	985295/-	776050/-	209245/-


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Health & Family Welfare							
Sub department:Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-24 (334/2)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	2		Distribution Register of Linen Items	○	0
2	1976	1977	3		College Library	○	0
3	1976	1977	4		Cash Book of Caution Money, College Magazine, Club Charges, Games Fund etc.	○	0
4	1976	1977	8		Residential Quarters	○	0
5	1976	1977	13		Irregular and double payment	○	0
6	1976	1977	14		Telephones	○	0
7	1980	1982	69		Misuse of Electricity and Water within Hospital	○	0
8	1980	1982	71		Irregular payment of Rs.28672.20 on account of HRA to employees working in Hospital	○	0
9	1980	1982	72		Short recovery of Income Tax	○	0
10	1980	1982	73		Irregular grant of Financial Benefit of annual increment while on leave	○	0
11	1980	1982	75		Irregular payment of Mileage and Conveyance to Sh. V.N.Sabharwal, LDC	○	0
12	1980	1982	91		Non consumable stores	○	0
13	1980	1982	92		Library	○	0
14	1980	1982	96		Loss of Rs.1,12,196.90 and suspension of Chowkidar	○	0
15	1992	1994	100		Embezzlement (Sales of Prospectus)	○	0
16	1992	1994	101		Misappropriation of Tuition Fees	○	0
17	1992	1994	102		Caution Money	○	0
18	1992	1994	103		Boys Fund	○	0
19	1992	1994	104		Electricity Bills Register	○	0
20	1992	1994	105		Telephone Reimbursement	○	0
21	1992	1994	106		Log Book	○	0
22	1992	1994	108		Service Book	○	0
23	1992	1994	111		Scholarships	○	0
24	1992	1994	112		Income Tax	○	0
25	1992	1994	113		LTC/ Home Town	○	0
26	1992	1994	114		Library Accession Register	○	0
27	2006	2007	153		Under utilization of Services	○	0
28	2006	2007	154		Unauthorised expenditure of engagement of Guest faculty	○	0
29	2006	2007	155		Library Books	○	211389
30	2006	2007	156		Non-maintenance of Scholarship records.	○	0
31	2006	2007	158		Untimely distribution of Uniforms	○	9729
32	2006	2007	159		Improper maintenance of Boys Fund, Caution Money and Tuition Fees Account	○	0
33	2006	2007	160		Irregularities in maintenance of Stock Register	○	58000
34	2006	2007	161		Non-adherence of terms and conditions in respect of Canteen/Kiosk	○	0
35	2006	2007	162		Log Books	○	0
36	2007	2008	1		Under utilization of services	○	0
37	2007	2008	2		Unauthorised expenditure of engagement of Guest faculty	○	0
38	2007	2008	3		Improper maintenance of the fee record and non reconciliation	○	0
39	2007	2008	4		Boys Fund	○	0
40	2007	2008	5		Rush of Expenditure	○	0
41	2007	2008	6		Savings under Plan / Non-plan Head	○	0
42	2007	2008	10		Irregular rent of Canteen / Electricity / Water charges	○	0
43	2007	2008	11		Caution Money	○	0
44	2009	2010	1		Under utilization of Services	○	0
45	2009	2010	2		Library Records	○	0
46	2009	2010	3		Income Tax	○	0
47	2009	2010	4		Non-maintenance of Boys Fund / Caution Money / Supdt. Exam Cash	○	0
48	2010	2012	1		Unauthorized Expenditure on Engagement of Guest Lectures	○	0
49	2010	2012	2		X-Ray Machine	○	0

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50	2010	2012	3		Outsourcing of Security Services & Sanitation Services	0	0
51	2010	2012	4		Installation of LAN & Purchase of Computers / Distribution	0	0
52	2010	2012	5		Adjustment of Contingent Advances	0	0
53	2010	2012	8		Non-production / Maintenance of Records	0	0
54	2012	2015	2		Outsourcing of Security Services and Dietary/Kitchen Services	0	0
55	2012	2015	4		Library Books	0	0
56	2015	2017	3		Books worth Rs. 4146/- not entered in Accession Register	0	2089
57	2015	2017	5		Running of vehicle after expiry of validity of fitness	0	0
58	2018	2021	1		Overpayment of pay and allowances/HRA during leave beyond a period 180 days	0	227054
59	2018	2021	5		Regarding fire occurred in Gynecology Deptt. Room of NHMC & H	0	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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Old Audit Report

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PART - I OLD PARA OLD REPORT

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2) Distribution Register of Issues taken upto 31.8.1977.
While checking the above noted Register, it was noticed that in many cases entries of earlier dates were made afterwards, which is very irregular. Entries in the Register should be made in chronological order of dates. A few examples are given below:-
Points at Para 23.

Entry of issue of 6 books on 1-6-78 made after the entry of 18.7.70.
Red Books Para 22

Entries of issue of 20 Nos. xx on 24.10.74 & 25.2.78 made after the entries of 17.4.76.
Black Books Para 25

Entries of Issues of the following made after 7.5.76.

1.	16 Nos Issued on 23.2.78
2.	18 Nos. Issued on 25.10.74.
3.	11 Nos. Issued on 28.10.75
4.	15 Nos. Issued on 2.9.76.
Total	60 Nos.

It was also noticed that Book Balance on 8.1.76 was 46 Nos. If the four issues totalling 60 made prior to 8.1.76, had been posted in stock Register in proper dates the book balance would have been (-) 12. It is not understood how the issues have been made when the article was out in stock. This requires explanation.

It was also noticed that posting of issues in the stock Register is 7 late. Twelve Articles have not been made after 31.8. 1977.

From the above it is evident that the Stock Register is not being maintained properly. The matter is brought to the notice of the Principal for issue of suitable instructions to staff to maintain the Stock Register properly and upto-date.

11) Purchase of woolen Books (Jacket)
It was noticed that 50 Nos. woolen Books were purchased from the L.O.B. vide Bill No. 42948 on 6.12.75 & were not issued at all.

Further again 40 Nos were purchased from L.O.B. vide Bill No. 48335 on 1.1.77 & all the 70 Nos. are lying in stock without issue.
It is not understood when the 50 Nos. purchased on 6.12.75 had been issued why further 40 Nos. were purchased. The reasons for excessive purchase may please be intimated.

12) Stock Register of In-charge ward
While checking the above noted register it was noticed that physical verification of stores in the ward has not been conducted after 8.1.78 for the year 1976-78. The physical verification for the year 1976-77 has not been completed as yet. Immediate step may be taken for the physical verification of

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It is also noted that when unserviceable articles are returned to the stockholder in a case of such items to be returned, the articles are to be placed in the stockholder's name in the stock ledger, which is to be maintained by the stockholder for such items. Documentation should be made in the stock ledger.

VI) Stock Ledger of (Group) (Article)

(a) It is observed that a number of articles were transferred from the stockholder's name to the name of the stockholder in 1977. The articles are listed in the stock ledger for the value of the items. The articles are listed in the stock ledger for the value of the items. The articles are listed in the stock ledger for the value of the items.

(b) The annual physical verification of the articles made on 4.1.77 indicated that the following articles were found short:

1.	Steel chair	One
2.	Steel bench	Two
3.	Steel chair	Two
4.	Steel chair	Two

Necessary steps should be taken to create the articles. If they are not found they may not be recovered from the stockholder.

VII) Stock Ledger No. 2 of Unserviceable Items

(a) While checking the stock ledger it was observed that in certain cases items shown as made to labor were not accounted for in the stock ledger of labor. Either of the two stock ledgers is required.

No.	Particulars	Para No. of Stock Ledger No. 2	No. issued to labor	Total for labor	Difference
1.	Seven three fold	8	3	3	0
2.	Steel chairs with				
3.	Ball room	11	5	5	0
4.	Steel bench	22	1	1	0
5.	Patent trolley	24	1	1	0
6.	Refrigeration table	25	3	3	0
7.	Side table/over				
8.	bed table	57	10	10	0
9.	Wooden benches	55	0	0	0
10.	Heavy chairs	58	2	2	0

It is also noted that 35 Nos. Ball Room for labor were issued to labor in 1977. The entries made in Para No. 81 of Stock Ledger No. 2 show the labor with stock ledger accounted for the issued articles.

Articles 21 Nos. were purchased from M/s. Silver Co. Ltd. in 1977. It was also observed that the stock ledger of labor is maintained.

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led to indoor work. Difference in the two sets of Stock Register may be minimal.

Stock Register of Dept. of Pathology & Physiology & Anatomical Stores Register.

While checking the above noted Register it was noticed that annual physical verification has not been conducted after 5.1.76. Annual verification for the year 1976-77 has not been conducted, which may be not completed.

It was also observed that certain issues were ~~xxxx~~ transferred to Anatomy Deptt. 2 but the items are still borne at the Stock Register of Pathology Deptt. The balance shown the ~~xxxx~~ after posting the issues to Anatomy Deptt. *Should be checked*

It was also noticed that furniture etc. issued by Central Stores were not entered in the Stock Register & no account of the same was kept. Only the list of such articles has been prepared & got signed by the Stock holder. It is against the Rules. Each & every item received in the Pathology ward should be duly accounted for entered in Stock Register. Physical verification should be done.

VII) Stock Register of Kitchens.

(a) While checking the above noted Register, it was noticed that 2 Registers are maintained for the account of Kitchen wares. One Register is upto the transactions of Dec. 76, & other has been opened for the account of purchases made in the month of March 1977. It is not understood when the old Register has not yet been completed when the new Register has been opened. The balances in the old Register have also not been brought forward in the new Register, which is irregular. The balances in the old Register should be brought forward to the new Register.

(b) The annual Physical verification of articles has not been conducted after 30.3.1974. Immediate steps may be taken to conduct the physical verification as result noted in the Register.

(c) The new Register volume No. II is also in-complete as posting of issues made have not been posted. The Register should be upto date in all respect.

VIII) Stock Register for Consumable Items of Dietry Items 1977-77

While checking the above register it was observed that issues of rice have not been posted after Dec. 1976. The balance on 31.12.76 was 532704. After issue 40 Kgs. Rice was again purchased on 18-2-77, 26-2-77, 4-3-77 & 11-3-77, making the total to 502204. The Register is also not being maintained properly. Purchases made on different dates are not posted against the entry of that date but are made haphazardly. For instance Zeera 5 kg. was purchased on 11-1-77 but was posted in the register against the entry of 1.1.77.

It was also noticed that prior to 1.1.77 the different kinds of dates were accounted for separately. From 1.1.77 all the dates have accounted for under one item as Dal. Dals of different kind should be accounted for separately as was being done prior to 1-1-77.

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College Library

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Like other assets of the College & Hospital, the library books were also transferred to the Delhi Administration on 1.9.72 by the Dr. Yudhvir Singh, Homoeopathic Charitable Trust, Delhi. Shri H.K. Sharma continued to work as Librarian till Sept., 1975. Thereafter Shri Dhim Singh, new Librarian took over charge from Shri Sharma on 15.12.1975. As per charge report signed by both outgoing and incoming Librarian the following books were not physically found.

List No.	No. of Books	Reasons for non-availability of Books	Cost
			Rs. P.
A	29	Not handed over by the Trust as per statement of Sh. Sharma	229-80
B	24	Missing during Trust's period	479-70
C	2	Cost recovered from the students	4-00
D	47	Issued during Trust period and not recoverable.	351-50
E	30*	Shown against names of staff/Students who have left (*Originally there were 43 books but subsequently 12 books have been received back)	467-80 plus 73 books donated price not shown.
F	34	Missing from Library	386-80

It may be stated in the connection that matter with regard to books mentioned in lists A,B,C,D was taken up with the Trust authorities but they did not accept the Contractor of the College authorities that the books were either not handed over or misplaced during Trust's period (File No.F-10(14)/75-NMHC/Lib.refers) and this position has been accepted by the College Principal vide his letter No.F-10(14)/75/NMHC/939, dt. 18.5.77 addressed to Dr. Yudhvir Singh, Chairman of the said Trust.

In the circumstances, responsibility for the loss of books mentioned in lists A,B,C,D & F amounting Rs.1497.80 (excluding cost of donated books) may be fixed and recovery effected from the defaulting official(s). So far as 30 books costing Rs.467.80 mentioned in the list 'E' are concerned, efforts may be made to produce the books from the staff members/students who had since left the institution or recover the cost from the Centine Mercy lying with the College.

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Cash Book of Caution Money, College Magazine, Club Charges
Games Fund etc.

(a) While checking the above noted cash book it was noticed that amount collected on the various accounts was not depicted in the bank within the reasonable time. A few examples are given below:

1. Caution money collected 25.7.76 to 20.8.76 amounting to Rs. 1000 deposited on 21.8.76.
2. College Magazine Fund Collected from 23.7.76 to 20.8.76 amounting to Rs. 775/- deposited on 21.8.76.
3. Club charges collected for 23.7.76 to 20.8.76 amounting to Rs. 775/- deposited on 21.8.76.
4. Out of Rs. 1500/- collected on account of Games Fund from 23.7.76 to 20.8.76 only Rs. 550/- deposited on 21.8.77.
5. Out of Caution Money collected from 24.8.76 to 22.9.76 amounting to ~~Rs. 600/-~~ Rs. 600/-, Rs. 120/- deposited on 14.10.76 & Rs. 270/- deposited on 20.10.76.
6. Out of the balance caution Money Rs. 200/- have been kept in hand upto 29.7.77.

(b) Dr. Qasim was paid the following amounts on the dates mentioned against each out of Games Fund. No account a supporting Vouchers of the expenditure have been produced before the Audit Party.

Date	Amount	Cheque No.
1. 23.11.76	1400-00	714659
2. 10.12.76	400-00	009941
3. 18.12.76	400-00	009945
4. 18.12.76	350-00	009944

(c) It was also noticed that only one Bank account 'b. C1-16 for all above noted funds is being operated in S.B.I South Extension, New Delhi. In fact separate Saving Bank Account of caution Money should have been opened & current account for other funds. And a separate Bank account for caution money had been opened. Interest would have been earned. Immediate steps may now be taken to bifurcate the Bank Account into two accounts separately for caution money & other funds to avoid misuse of caution money for other expenditures.

(d) S. Bank Account No. 3925 with Central Bank of India Defence Colony, New Delhi with the balances of Rs. 25205.25.

Mahru Homoeopathic Medical College & Hospital was taken over w.e.f. 1-1-1972 from the trust. The trust handed over the above noted ~~xxxxxx~~ account with balance of Rs. 15425-00 representing the deposit of Caution Money collected from Student & ~~xxxxxx~~ refundable after they leave the College. This account was not operated till Sept. 77. The balance in the account on 30.6.77 after adding interest was 25205-25. The following observations are made for consideration taking remedial measures by the College authorities.

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(i) Complete list of the students who deposited money amounting to Rs. 1,00,00-00 in the College. Defunct about 1971 be made to the students whose question papers are collected before 1972.

(ii) Gross amount of interest deposited to Rs. 1,00,00-00 should be credited to Govt. account faithfully.

(iii) It was also noticed that the above noted account is being operated and a caution money is being refunded regarding of the fact whether the students to whom the money is being refunded related to period prior to 1-9-72 or afterwards which is irregular. Refunds can only be allowed against the specific deposit as per rules.

(iv) For the period from 1.9.72 to 31.6.78 the caution money collected from the students have been deposited in the treasury (H.W. Bazar) in Revenue Account. The amount so collected up to date should be not transferred from Revenue Account to Deposit Account & refunds relating to that period should be arranged only after the transfer of the amount.

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PARA-04

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Residential quarters

At the time of transfer of Nehru Homoeopathic College & Hospital on 1.9.72 the trust had also been transferred 8 Residential quarters situated in the premises of the Hospital building. The persistent demands for records relating to the above noted quarters have been produced before the Audit Party. It appears that no Register, & records of occupancy of the Quarters are being maintained which is against the Rules. Proper records should be maintained and reasons for not maintaining the same may be recorded.

(b) It was further observed that the following persons are occupying the quarters on Rent free basis. An agreement or terms of service conditions have been produced to ascertain whether these persons are entitled to Rent free accommodation or not. If these persons are not entitled for rent free accommodations, necessary recovery of rent may be made from them and results intimated to Govt.

1. Shri K. Prabhakar, M.O. Prior to 1-9-72
2. Shri Balraj Singh, Chaudhary.

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PARA-05

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The above mentioned amount was paid to the...
...of the...
...of the...

For the above a sum of \$ 2700 has been paid to...
...of the...
...of the...

At the end of the month when the bill of the firm...
...of the...
...of the...

From the above bill it is noted that double payment of \$ 640/-
has been made which is recoverable from...
...of the...

The amount should be recovered from...
...of the...

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not
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PARA-06

Reference

(a) Reference

According to Govt. rules the limit of Dept. trunk calls is...
...of the...
...of the...

Date of Bill	Telephone No.	Period	Total Calls	Limit of calls including free calls	Excess calls	Amount recoverable in respect of excess calls
1.10.76	676178	21.0.76 - 30.9.76	1007	750	257	104.10
1.1.77	"	21.9.76 - 20.12.76	1047	750	297	120.10
1.4.77	"	21.12.76 - 20.3.77	1742	750	992	197.00
1.7.77	"	21.3.77 - 20.6.77	2075	750	1325	107.50
			Total	2700	1671	Rs. 518.70

From the above data it could be seen that the telephone calls exceeded the prescribed limit by 2701 calls. The excess according to Govt. rules even to Rs. 518.70. The amount is recoverable from the concerned officers. The amount in question may be recovered from the printer and credited to Govt. revenues under division to audit.

(b) Reference

It has further been observed that no Trunk Call Register for other telephones was being maintained with the requisite authority of trunk calls could be ascertained, whether the same was office or private.

It is, therefore, suggested a Trunk Call Register in respect of a telephone installed in office be maintained and produced for verification.

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PARA-07

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REGULAR PAY-OFF OF MILEAGE ALLOWANCE TO
SRI. H.S. SINGH, GOVT. ENGINEER DURING THE
HOLIDAYS AND LEAVE

During the course of review of Mileage allowance bills it was noticed that the amount which was not exercised by the controlling authorities and the payment of mileage allowance (excess charges) were made for the ~~allowance~~ which were never performed by Mr. H.S. Singh, Govt. Engineer. Apparently, the Controlling authority did not verify the facts before counterbalancing the bill. From the officer concerned, so prevent the recurrence of such fraudulent claims, it is suggested that the controlling officer, before counterbalancing T.A. bills of unconnected officers should see that the nature and of the journeys are detailed by the concerned officers and also above instructions the journeys were performed.

The following instances of fraudulent claims are brought
182-



102/10/20
S.S/c

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125

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10/10/11

218-1

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11/11/11

10/10/11

into the notice of head of department with the request that the matter may please be enquired into and the result of the investigation may be sent to the Directorate of Audit.

DATE	AMOUNT CLAIMED	REMARKS
10.6.90	Rs. 11.20	On leave from 2.5.90 to 15.6.90.
2.10.90	Rs. 6.30	Gandhi Jayanti
13.4.01	Rs. 11.90	On Casual Leave
14.4.01	Rs. 7.70	No movement was found. Departure was not signed. He did not return back.
20.4.01	Rs. 7.70	Casual Leave
11.5.01	Rs. 7.00	On leave from 5.5.01 to 13.5.01.
15.7.01	Rs. 6.30	Casual Leave
24.4.01	Rs. 11.90	-do-
25.4.01	Rs. 11.20	-do-
TOTAL	Rs. 83.20	

Irregular amount of Rs. 83.20 may be recovered and intd to the audit.

PARA-08

MIS-USE OF ELECTRICITY AND WATER WITHIN THE HOSPITAL PREMISES

During the course of audit it was observed that the Govt. accommodation was provided to certain employees within the hospital premises but no recovery on the account of electricity and water charges was made from these employees. A register in this regard was maintained by the hospital authorities. The register may please be started from the date of allotment of Govt. accommodation to its employees. The rate of recovery of electricity and water charges

AM 10/10/11 AM 10/10/11 AM 10/10/11 AM 10/10/11

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PARA-09

Section 2039 - Death Tax Credit for Tax on Transfer of Assets at Death.
The credit shall be the amount of tax payable by the decedent's estate, reduced by the amount of tax payable by the estate of the decedent's spouse, for the taxable year of the decedent's death.

Section 2039 - Death Tax Credit for Tax on Transfer of Assets at Death.
The credit shall be the amount of tax payable by the decedent's estate, reduced by the amount of tax payable by the estate of the decedent's spouse, for the taxable year of the decedent's death.

Section 2039 - Death Tax Credit for Tax on Transfer of Assets at Death.
The credit shall be the amount of tax payable by the decedent's estate, reduced by the amount of tax payable by the estate of the decedent's spouse, for the taxable year of the decedent's death.

	DATE	RATE	AMOUNT
1941-1942	22.00%	89.30	30.16 6.00
1943-1944	25.00%	85.20	24.47 4.00
			15.00
			60.00

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2/19/71 1037c

1971 from 10/01 to 9/92

Rs. 266,885.19, 10x11 430.00
TOTAL Rs. 267,315.19

Further more, the payment of BSA v.s.f. 1.3.72 may be
discontinued under subline 13 till the date of audit.

(ii) As per application dated 2.5.71 for allotment of Govt.
accommodation at Para no. 12 Dh. A. C. Gupta has stated
"transferee in Govt. accommodation allotted to my father"
transferee No: A-23/190 Laxmi Colony, New Delhi but it is not
understood how he was allowed to draw BSA.

Similarly, Mrs. Madhu Gupta had also certified at the
time of audit that she was transferee in the above noted
premises.

In case this Govt. accommodation was allotted to any
other member of the family, it was required to be intimated
to the office. As the factual position of this case was
not available in the office nor any permission for sharing
the Govt. accommodation was produced to the audit. In the
absence of requisite permission there appears to be not
entitled to draw BSA.

The irregular payment is worked out as under:-

(a) Dr. Sh. A. C. Gupta	A/23/170, Laxmi Colony, New Delhi		
	BASIC PAY	BSA RATE	AMOUNT
From 21.3.74 to 31.3.74	Rs. 550	Rs. 91.50	21.25
From 1.4.74 to 28.3.75	Rs. 550	Rs. 91.50x11	107.50
From 1.4.75 to 27.2.76	Rs. 575	Rs. 96.25x12	1075.00
From 1.3.76 to 26.2.77	Rs. 600	Rs. 90x12	1080.00
From 1.3.77 to 24.2.78	Rs. 625	Rs. 91.75x12	1175.00
From 1.3.78 to 23.2.79	Rs. 650	Rs. 97.50x12	1170.00
From 1.3.79 to 22.2.80	Rs. 675	Rs. 101.25x12	1215.00
From 1.3.80 to 21.2.81	Rs. 700	Rs. 105x12	1260.00

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1-15-74

No. 200 GRS. 33. 0x11 418.00
 TOTAL 418.00

Further more, the payment of HRA upto 1.3.72 may be
 discontinued with effect from the date of audit.

(ii) As per application dated 2.5.73 for allotment of Govt.
 accommodation at para no. 10 SH. A.C. Gupta has stated
 that in Govt. accommodation allotted to my father
 (No. A-22/190 Laxmi Colony, New Delhi) but it is not
 understood how he was allowed to draw HRA.

Similarly, Mrs. Mohini Gupta had also certified at the
 time of audit that she was residing in the above noted
 residence.

In case this Govt. accommodation was allotted to any
 other member of the family, it was required to be intimated
 to the office. As the factual position of all cases was
 not available to the office not any permission for drawing
 the Govt. accommodation was procured to the audit. In the
 absence of requisite permission these officers are not
 entitled to draw HRA.

The irregular payment is worked out as under:-

(a) De. Sh. A.C. Gupta 2/23/70, Laxmi Colony, New Delhi

	BASIC PAY	HRA RATE	AMOUNT
From 21.3.74 to 31.3.74	Rs. 550	202.50	21.25
From 1.4.74 to 29.3.75	Rs. 550	215.00	207.50
From 1.3.75 to 21.2.76	Rs. 575	206.25x12	1035.00
From 1.3.76 to 29.2.77	Rs. 600	219.00x12	1092.00
From 1.3.77 to 29.2.78	Rs. 625	217.50x12	1175.00
From 1.3.78 to 29.2.79	Rs. 650	225.00x12	1170.00
From 1.3.79 to 27.2.80	Rs. 675	211.25x12	1215.00
From 1.3.80 to 28.2.81	Rs. 700	215.00x12	1260.00

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From 1.1.81 to 28.2.82	Rs. 725 @ 100.75x12	Rs. 1117.00
From 1.1.82 to 31.8.82	Rs. 750 @ 112.50x6	843.75
		<u>1960.75</u>

(c) Mrs. Nirmala Devi Nanoo 26/2 Railway Colony
 (Sharing accommodation for her father, Patil Marg, New Delhi)
 allotted to her father)

From 21.2.80 to 29.2.80	Rs. 425 @ Rs. 63 p.m.	Rs. 19.55
From 1.1.80 to 31.1.81	Rs. 425 @ Rs. 63x11	603.00
From 1.2.81 to 31.1.82	Rs. 410 @ Rs. 66x12	792.00
From 1.2.82 to 31.8.82	Rs. 455 @ Rs. 68.25x7	477.75
		<u>Rs. 1992.30</u>

(d) Sh. Ramprasad, L.H.C. E-1566, Netaji
 Bhawan, New Delhi

(Sharing Govt. accommodation with her father but the father's position & relatives not declared)

From 26.2.81 to 28.2.81	Rs. 260 @ Rs. 37	4.15
From 1.3.81 to 31.1.82	Rs. 250 @ Rs. 39x11	429.00
From 1.2.82 to 25.8.82	Rs. 266 @ Rs. 39.70 x 7	271.55
(Revised rate of 25.8.82)		
	TOTAL	<u>704.70</u>

(e) Sh. Om Parkash-II A-11/165, Indian
 Sharing accommodation allotted Airlines Colony,
 Vasant Vihar, New Delhi

From 10.3.80 to 31.3.80	Rs. 196 @ Rs. 29.40	20.85
From 1.1.80 to 28.2.81	Rs. 196 @ Rs. 27.40x11	121.40
From 1.1.81 to 28.2.82	Rs. 199 @ Rs. 29.85x12	350.20
From 1.1.82 to 31.8.82	Rs. 217 @ Rs. 30.70x6	101.80
	TOTAL RS.	<u>694.25</u>

(f) Miss Priya Sood, L.H.C. I-115, Aerodrome
 (Sharing accommodation with her father) New Delhi

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From 5.10.01 to 31.10.01	Rs.260	4 Rs.19	Rs.34.00
From 1.11.01 to 31.8.02	Rs.260	4 Rs.34x10	Rs.370.00
			Rs.421.00

(10) Sh. Jagdish Chander, U.D.C. S-1/259/41 Muram,
New Delhi

Sh. Jagdish Chander U.D.C. has stopped to draw HRA of Rs. 1,10.00 with the intention to get the allotment in lieu of his father after his father's retirement from the Service.

As Sh. Jagdish Chander was residing and sharing the Govt. accommodation with his father he was not entitled to draw HRA from the date of its allotment to his father. The date of allotment to his father may please be intimated to the Assistant Secretary of the HRA from that date any HRA to be allowed under advice to the unit.

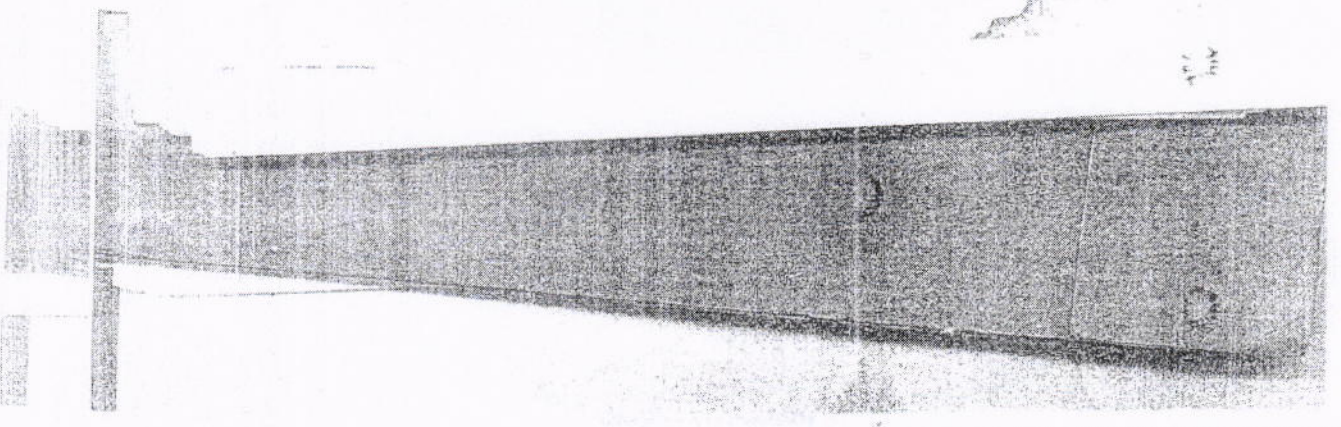
(11) Sh. Ghanshi Nathi, Aya 21/4, Resident sets to
New Delhi

From 1.12.79 to 31.12.79	Rs.196	4 29.40	27.50
From 1.1.80 to 30.11.80	Rs.196	4 29.40x11	327.40
From 1.12.80 to 30.11.81	Rs.196	4 29.95x12	559.20
From 1.12.81 to 31.8.82	Rs.202	4 30.30x9	272.70
			422.00
			481.80

(12) Sh. Phoolat Bhushan, Working orderly RR-61, New Nagar,
New Delhi

From 5.1.80 to 31.1.80	Rs.196	4 29.40	25.60
From 1.2.80 to 31.12.80	Rs.196	4 29.40x11	327.50
From 1.1.81 to 31.12.81	Rs.199	4 29.05x12	358.20
From 1.1.82 to 31.8.82	Rs.202	4 30.30x8	242.40
			949.60

The above information and the copy of the receipt containing the residential address of all the employees was not produced by the unit for verification, therefore a proper scrutiny could not be done in the absence of specific information.



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The records (information on the prescribed professional) should be sent to the Director of Audit for scrutiny.

C No. 57/16659 dated 17.2.82. C No. 57/16659 dated 17.2.82.

From the office record it was noticed that the husband of Mrs. Chandra Devi, Aya was allotted Govt. accommodation C-29, Panchayat, New Delhi vide O.M. No. 19.2.81 in which she was not entitled to draw HRA vide O.M. No. 19.2.81 under Para 5(c) (ii) of O.M. No. 2(17)E-II(B)/64 dated 27.11.65.

The overpayment has been worked out to Rs. 471.05 (from 19.2.81 to 30.6.82). A sum of Rs. 41.85 has been submitted in HRI vide C No. 57/16659 dated 17.2.82 and balance of Rs. 450 may please recovered through regular pay bill and compliance reported to the audit.

(ii) From the following cases it was observed that those employees were sharing the Govt. accommodation but the full particulars of the ~~CO. No. 10000~~ were not obtained therefore, the correctness of payment of HRA could not be verified. For required form may please be provided to the audit so that the admissibility of HRA to these employees may be assessed in terms of Rule 5(ii) of O.M. No. 2(17)E-II(B)/64 dated 27.11.65 amended from time to time.

- (i) Name of person with whom sharing the Govt. accommodation
- (ii) Relationship with the allottee
- (iii) Date of starting
- (iv) Duration of rent paid
- (v) Details (if obtained/intimation sent to the office)

The list of names other than the residential address mentioned as under:-

1. Mr. Chandrasekar, B. Gokul	C-29, Panchayat, to H-2/1 Nagar, N. Delhi
2. Mr. Anand, S. N. D. D. D.	1480, Panchayat House, South Delhi

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Vertical stamps and markings on the right edge of the page.

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Mr. A. B. ...

3-175, ...

Mr. ...

M-1/5 ...

IRREGULAR PAYMENT OF HRA TO MISS VEENA BAJAJ, STAFF NURSE FROM 1.9.79 TO 30.11.80

From the perusal of the personal file of Miss Veena Bajaj, Staff Nurse it was noticed she was ...

At the instance of her application dated 19.5.79 ...

From the Marriage Card attached in the file it was ...

In view of the above noted ...

From 1.9.79 to 30.8.80 Rs. 640 @ 6x8 Rs. 528

From 1.9.79 to 30.11.80 Rs. 450 @ 25x7 Rs. 472.75

Rs. 1000.75

Rs. 999.75



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(1)

RENT FREE ACCOMMODATION

The following employees were sharing the rent free accommodation allotted to another Govt. servant, therefore these employees were not entitled to draw HRA under para 5 (c)(1) of Swamy's compilation. HRA irregularly paid may be recovered under advice to the Directorate of Audit.

(i) Sh. Khushal Singh, P. Orderly:-

He was sharing the rent free accommodation H-1/5, Police Colony, Anand Nagar, New Delhi. HRA irregularly paid from 21.1.75 to 31.3.72 may be recovered.

(ii) Sh. Charan Lal, H. Orderly:-

He was sharing the rent free accommodation Ho:C-75, Telegraph Store, Netaji Nagar, New Delhi therefore he was not entitled to draw HRA from the date of sharing to date.

HRA irregularly paid may be recovered under the intimation to the Directorate of Audit.

(d)

PRODUCTION OF INCOMPLETE HRA CERTIFICATE

Under the provision contained in para 9 of Col. S.F. OM. NO. P-2/77) II(B)/64 dated 27th November, 1965 mentioned from time to time, every Govt. servant shall furnish alongwith his first claim for house rent allowance a certificate in the form given in annexure II, III-1/2 of C. K. Chatterjee applicable to him/her and when there is any change in any of the conditions of the certificate last given in respect of the nature or different accommodation and/or resulting in increase or decrease of the allowance payable but during the absence of such certificate there the amounts were not withheld on verification in respect of under-mentioned officers:-

- 1. Sh. V.K. Sharma Lecturer
- 2. Sh. V.K. Chaudhary do
- 3. Sh. Jai Prasad Administrative Officer
- 4. Sh. P.P. Vaid Lecturer

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|-----------------------------------|-----------------------------|
| 5. Mr. Mrs. Jyoti Bhargav | AND |
| 6. Smt. Vasna Dub | Staff Nurse |
| 7. Sh. Ram Kishore | Peon |
| 8. Smt. Monna Devi | N. Orderly |
| 9. Sh. Bhup Singh, Sweencook cook | |
| 10. Sh. Dayal Singh | Chowkdar |
| 11. Sh. Attar Singh | Sweeper |
| 12. Sh. Charan Singh | -do- |
| 13. Sh. Roohan Lal | XXXXXXXX Sweeper |
| 14. Sh. Fatech Chand | Assistant |
| 15. Sh. Yashraj Bhandari | -do- |
| 16. Mrs. Meena Sharma | Staff Nurse |
| 17. Mrs. Neelam Varma | |
| 18. Mrs. K. L. Sharma | Staff Nurse |
| 19. Mrs. Rajkumari Malle | Staff Nurse |
| 20. Mrs. Ananta Gupta | -do- |
| 21. Mrs. Kamla Sharma | |

The certificates which were obtained from the remaining staff members did not contain the full residential addresses. Therefore, the verification of the payment of this could not be verified with reference to these certificates.

The D.S.O. is advised to get the residential addresses completed from the concerned employees and may be produced to audit for verification alongwith the certificates of the above noted officers.

PARA-10

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PARA-10
CHARTERED ACCOUNTANTS

During the course of test audit check for 90-91 and 1-92, it was noticed that a sum of Rs. 610 was short

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an account of Income Tax and surcharges from the following
statements of staff as per calculation enclosed herewith:-

1. Mrs. P. Kumar Nursing updt.	01-02	59.00
2. Dr. V.K. Gupta, Lecturer	-do-	403.00
3. Dr. N.K. Gupta	-do-	80-81
		<u>208.00</u>
	TOTAL	<u>670.00</u>

(b) During the course of review of Income Tax Calculation statements it was noticed that a sum of Rs.524 was not recovered as I.Tax and S.C. from Sh. B.S. Mathur, Lecturer for the year 77-78. He was wrongly allowed rebate on account of HRA without production of rent receipt. The Calculation statement is enclosed herewith:-

Mrs. P. Kumar Nursing Supdt.

Income Tax for 1981-82	
Total yearly income	Rs. 25630.20
Less standard deduction	<u>Rs. 5000.00</u>
	Rs. 20630.20
Less Rebate	<u>5452.00</u>
	15178.20
(i) G.P.F.	Rs. 5044
(ii) Camp. Ins.	<u>Rs. 660</u>
TOTAL	Rs. 5904
1st 5000 @ 100%	Rs. 5000
next Rs. 904 @ 50%	<u>Rs. 452</u>
	Rs. 5452

Taxable Income	= Rs. 15180
I.Tax on 1st 15,000	NIL
I.Tax on next 180 @ 30%	Rs. 54
S.C. on I.Tax @ 10%	<u>Rs. 5.45</u>
TOTAL	Rs. 59
I.T. already recovered	<u>NIL</u>
Balance recoverable	Rs. 59

OPF etc rebate was wrongly allowed for Rs. 5004 in place of Rs. 5452.

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244,987

Mr. V.K. Gupta, Lecturer

Income for 1980-81

Total yearly income

Rs. 21,53,40

Less standard deduction

Rs. 1,19,70

Rs. 1,75,62.70

1,347.00

Less Rebate

(i) G.P.F. Rs. 1,207

(ii) Comp. Ins. Rs. 60

Rs. 1,347

Rs. 1,62,15.70

Chargeable Income

Rs. 1,62,20

Income Tax on 1st 15,000

NIL

" " on next Rs. 12,200 @ 30%

Rs. 366

R.C. on I. Tax

Rs. 37

Total I. Tax

Rs. 403

I. Tax already recovered

NIL

Balances recoverable

Rs. 403 -

(i) Living in a house owned by his parents as such the rebate was not permissible under the rules.

(ii) His wife has already claimed a HRA rebate on a rent receipt issued by his mother.

Mr. Gupta

I. Tax for 1980-81

Total yearly income

Rs. 10,643.15

Less standard deduction

Rs. 2,064.70

17,974.85

Less rebate

1,352.50

(i) GPF Rs. 600

17,626.35

(ii) Comp. Ins. Rs. 60

(iii) LIC Pre. Rs. 692.50

Rs. 1,352.50

Chargeable Income

17,630

I. Tax on 1st 15,000

NIL

I. Tax on next 10,000

Rs. 149

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S.C.M. I. Tax @ 10%
Total I. Tax
Income Tax already recovered
Balance recoverable

10
Rs. 200
NIL
Rs. 200

HRA rebate was wrongly allowed without production of rent receipt.

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PARA 11
ANNUAL GRANT OF FINANCIAL BENEFIT
OF ANNUAL INCREMENT WHILE ON LEAVE

As per instructions contained in Govt. of India M.P. Order No. P-1(22)E-III(A)/71 dated 24.11.70 and No. P-1(22)E-III(A)/174 dated 15.11.74 it was clarified that the employees during leave draw leave salary and not duty pay. An increment accruing during leave cannot therefore be drawn during leave. The increment in such cases will be drawn from the date of resumption of duty on return from leave, but during the course of audit it was noticed that certain officials were given financial benefit in contravention of orders resulting in overpayments. And such all other similar type of cases may please be reviewed and overpayments worked out and recovery effected under advice to Directorate of Audit.

However, a few instances are given as under:-

S. NO.	NAME AND DESIGNATION	PAY RAISED TO	PERIOD OF LEAVE	OVERPAID PAYMENT PERIOD
1.	Mrs. Nishan Varma, S Nurse	470 to 485	1.5.80 to 14.6.80	1.5.80 to 14.6.80 Rs. 15 n. + allowance
2.	-do-	485 to 500	15.1.81 to 12.9.81	1.5.81 to 12.8.81 Rs. 15 n. + allowance
3.	Mrs. K.V. Kote	-do-	15.4.81 to 11.7.81	1.7.81 to 11.7.81

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@ 15 p.m. + allowance

4. Sh. Rina Kainath, 196 to 199 22.11.40 to 1.12.80 to
Ay. 1.1.41 1.1.41
@ Rs.3 p.m. + allowance.

(911) (91)

PARA - 2 B

(A) NON-COMMUNICABLE STAFF

PARA-12

The maintenance of non-communicable stores ledger is very poor. The staff concerned has not followed even the basic principles laid down by the Govt. in this regard. The following are some of the salient points of non-observance of rules leading to:-

- (a) Appearance of irregular/incorrect balances in the ledger.
- (b) Absenteeism of staff concerned in the hospital as a result of the position stated above.
- (c) No physical verification as laid in r/o non-communicable stores during 1980-81 and 1981-82. The details are however as under:-
- (d) Under the extant rules the non-communicable stores are not to be shown as issued in the stores ledger. The rules provide that either a detailed distribution list or copy

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in maintaining the stock stores of the distribution be shown in the ledger in local account. The articles have, however, been shown as issued in conversation of these in factions, following are a few examples of this nature.

ANNEXURE I, II Non-Consumable Material (Stock)

S.NO.	NAME OF ITEM	DATE	ISSUE	
1.	Locks	11	24	
2.	Locks Nartol	22	11	
3.	Iron Hammer	21	1	ster
4.	Iron Locks	24	55	st
5.	V.I.P. Brief Case	19	8	id
6.	Examination Table	"	"	the
7.	Person - Threefold	8	"	the
8.	Dispensing Table	9	"	at 1
9.	Steel Chair	11	90	(ty. out
10.	Steel Table	12	2A	out
11.	Coating Heater	24	2	1 R
12.	Imersion Rod	27	3	OCK REG-
<u>KITCHEN PARTAN (STOCK REG. TIK)</u>				
1.	Utensil with Cover (Brass)	3	0	LY
2.	Utensil - (Stainless Steel) #5	3	25	RE
3.	Karchi (Brass)	8	3	25
4.	Kalta Hlo etc. Iron	10	1	
5.	Khyanchi (Stainless Steel)	14	1	
6.	Tea Set (Stainless Steel)	16	3	
7.	P-etc Aluminium	17	2	
			5	

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These may also be written back and correct balances worked out preferably in a new register to be used for the purpose. The balances from the old register may be brought forward correctly.

Since the balance appearing in the ledger are not correct, the physical verification needs to be done again after working out the correct bank balances as pointed out above. Action taken may please be intimated to the Directorate of Audit.

(b) CONSUMABLE STOCK REGISTER (ELECTRICAL)
NON-ISSUE OF BULBS COSTING Rs. 497.55

During the course of review of consumable stock register (electrical items) it was noticed that the proper distribution of bulbs of different watts costing Rs. 497.55 was not shown in the Consumable stock register. The names and signatures of the persons to whom these bulbs were issued were nowhere mentioned.

In view of this position, the purchase of bulbs to the tune of Rs. 497.55 cannot be accepted in audit.

The amount of Rs. 497.55 may please be recovered or the same may be got regularised from the competent authority.

DETAILS OF BILLS

DATE OF PURCHASE	PART.	NO.	COST	PAGE OF STOCK REGISTER	Report
21.4.80	100	43	197.35	10	
18.12.80	100	24	170.00	10	V.
10.11.80	60	12	46.20	25	4)
18.12.80	60	24	111.00	25	BY PTRA
TOTAL			497.55		

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Mr Hancock
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BY PTRA

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PARA - 29
CLABRARY

PARA-13

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During the course of audit of library records the Accessory Register, Issue Register, Newspaper Register and other concerned records, the following discrepancies were noticed:

(1) The physical verification of the College Library conducted in year 1991 revealed that 26 books amounting to Rs.514/- were missing from the library as per list at attached. It is suggested that either the 26 books shown in Annexure 'A' below may kindly be traced or their cost be recovered from the Officer(s) responsible for the loss, under the intimation to the audit.

Similarly, 9 books worth Rs.428.92 pertaining to Book Bank A/C were found missing during the physical verification done in the year 1991. Either these books be traced or the recovery of the same may kindly be made from the Officer responsible for the loss under the intimation to the audit. (List of the books lost is attached) reproduced at Annexure 'B' below).

Six books worth Rs.591.26 were shown as issued to the students but these books have not been returned to the College so far. (as per list reproduced at Annexure 'C'). Either the books or their cost be recovered immediately from the students and money deposited into Govt. account under the intimation to the audit.

3. NEWSPAPER AND MAGAZINE REGISTER

(i) Signatures of the official who is maintaining the register were not recorded against the entry of newspaper/magazine received;

(ii) Details of the Bill passed for payment were not given in the register i.e. the amount of the Bill no. of newspaper/magazine recd. actually was not indicated in the register.

4. LIST OF OLD BOOKS WHICH ARE REQUIRED

The Institution purchases newspapers/magazines for Library. However, Rs.441 of Old Newspapers lying in the Library

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the following may kindly be taken for selling the Raddi
 etc. by inviting quotations and amount realized be deposited
 into bank account under intimation to treasury. In future
 the sale of Raddi etc. may kindly be arranged yearly to
 avoid any difference or loss in value.

(5) Under letter No:10(4-A)/75-1111/11b/12K-3111 dated
 25.11.57, quotations were invited for binding of books.
 Sanction of Rs.1375/- was obtained for this purpose
 during the year 1981-82. Para 2 of the aforesaid letter
 indicates that a sum of Rs.100/- was to be deposited as
 security in the shape of Bank draft in favour of Principal,
 by the party to whom the work of binding is awarded.
 During this case, work of binding was awarded to M/s. Praveen
 Book Binding House, Carol Bagh, New Delhi. No record
 regarding receipt of Bank draft was shown to audit. The
 irregularity may kindly be noted and compliance alongwith
 reasons may kindly be elucidated to the audit.

LOSS OF BOOKS DETECTED DURING THE
STOCK VERIFICATION OF 1980-82

S.NO.	ACQ. NO.	AUTHOR	TITLE	AMOUNT	REMARKS
1.	11	Mishra H.K.	Nomoo Chikma Vinyan	10.00	5.10
2.	135	Holden & Daughy	Geni to Urinary disease	-	15.00 14.00
3.	152	Guernsey	Nomoo Domestic Tactics	-	
4.	291	Ghorh	Fraction for Gidie	12.50	10.00
5.	8161	Towari	Practical approach to Hematology	-	70
6.	656	Hahnermann	Layer binding	19.70	11
7.	911	Dunham	The science of Therapeutics	-	
8.	939	Allen	Therapeutics of fevers	-	
9.	1059	Spight Hyllie	Chemical of	15/-	

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NO.	AC. NO.	AUTHOR	TITLE	CO. P.
10.	02100	Harris	Guide to Jurisprudence	-
11.	1176	Day & Day	Bacteriology	56.00
12.	1217	Hilmarie	Hilmarie Origins of Health	-
13.	1405	Colson	Elements of Homeopathy	2.50
14.	1382	Beall	Biochemie reberiber	11.11
15.	1774	Shepherd Dorothy	First aid	21.70
16.	1551	Rock	Social Medicine	15.00
17.	1577	Chadha	Forensic Medicine	15.00
18.	1941	Chaudhary	Materia Medica	10.00
19.	2222		Relationship of Functions	1.11
20.	2340		Home First-aid or Herbal	3.11
21.	2224	Poclington	Homoprescribry	20.00
22.	2312	Dien	Gynaecology	40.00
23.	2410	Day	Bacteriology	90.00
24.	2412	-do-	-do-	56.00
25.	2490	Fairbrother's	Bacteriology	35.00
26.	2496	-do-	-do-	15.00
				514.00
				in Rept.

LIST OF BOOKS DETECTED BY THE DISTRICT VERIFICATION OF 1970-72. BOOK VALUE

1.	67	Hallithson	Clinical method	1.11
2.	547	Moil	Jurisprudence	3.11
3.	729	Hericke	Materia Medica	16.00
4.	811	Wan Gupta	Materia Medica	16.00
5.	917	Hericke	-do-	1.11

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S. NO.	ACC. NO.	AUTHOR	TITLE	COST
5.	1011	Lilienthal	Therapeutics	50.00
7.	1253	Chatterjee	Physiology	40.00
8.	3332	-do-	-do-	60.00
9.	3131	Low & Bailey	Surgery	179.00
TOTAL				429.00

Following books were issued to the students and have not been received so far:-

S. NO.	ACC. NO.	NAME OF THE ST	AUTHOR	TITLE	COST
1.	795	Sh. R. S. Sharma	Chatterjee	Physiology (Hindi)	Donated
2.	557	Sh. Manoj Singh	Hurrey	-do-	61.20
3.	1710	Sh. Tarun Mehta	Grays	Anatomy	275.00
	1113	-do-	Gunn	Physiology	135.00
	1011	-do-	Sanitair	De Hodge	50.00
	156	-do-	Price	Medicines	59.76
TOTAL					591.26

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PARA - 33
 LOSS OF RS. 1,12,196.90 AND
 SUSPENSION OF CHECKIARS

Area-14

On the night of 10.9.81, a fire broke out in the DPO block of this hospital at about 9.00 P.M. In this connection Sh. Dayal Singh and Rajinder Mehta, Checkiars were placed under suspension i.e. 2.9.81 vide Hospital letter No P.2(17)/81-NHMC/2278-79 and 2280-81 dated 2.9.81 Sh. J. J. Jain, Admn. Officer, Police Hospital was appointed Enquiry Officer. A.P.R. at Police Station, Defence Colony was informed vide DHO. 6-A dated 9/10-10-'81 i.e. after our month and 11 days.

As the Checkiars are still under suspension and they are being paid subsistence allowance @ 1/4th of their pay. There was a total loss of 1,12,196.90 (approx.) in fire as per records. The report from the enquiry Officer be called for, immediately and action taken accordingly against the defaulters.

The sanction of the competent authority for writing off the loss to the tune of Rs. 1,12,196.90 may please be obtained after observing all the formalities as laid down under O.M. under intimation to the unit.

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PARA-15
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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DIRECTORATE OF AID & BELIEF
SARAN - 15
Salesment (Sales of prospectus)

During the security of sales of prospectus it was found that 100 prospectus were not printed to issue for admission in the college. The sale price of prospectus was fixed Rs. 25/- for general students and Rs. 10/- for SC students. During the year 1993-94 the prospectus were sold as under

General Students	-	617		Rs. 15425/-
SC students	-	75 (colligehnon 74)		Rs. 750/-
Total				Rs. 16175/-

Out of Rs. 16175/- the college deposited in to Govt. Account on different dates Rs. 12595/-. The balance amount of Rs. 3020/- received on different dates were not entered in the cash book and no TR-5 receipt was issued.

21.6.93	-	Rs. 805/-
22.6.93	-	Rs. 660/-
23.6.93	-	Rs. 755/-
24.6.93	-	Rs. 150/-
25.6.93	-	Rs. 475/-
26.6.93	-	Rs. 175/-
		<u>Rs. 3020/-</u>

The above mentioned amount was not taken into Govt. Account till date which can be termed as encashment, Indian postal order for Rs. 550/- (22 I 25) received by the college for the supply of prospectus were not taken into Govt. A/c and their validity of payment has already been expired. Thus the total amount of Govt. money which has not been taken in to Govt. Account comes

Govt. Cash	-	Rs. 3020.00
I.P. Order	-	Rs. 550.00
Difference in total	=	Rs. 10.00
		<u>Rs. 3580.00</u>

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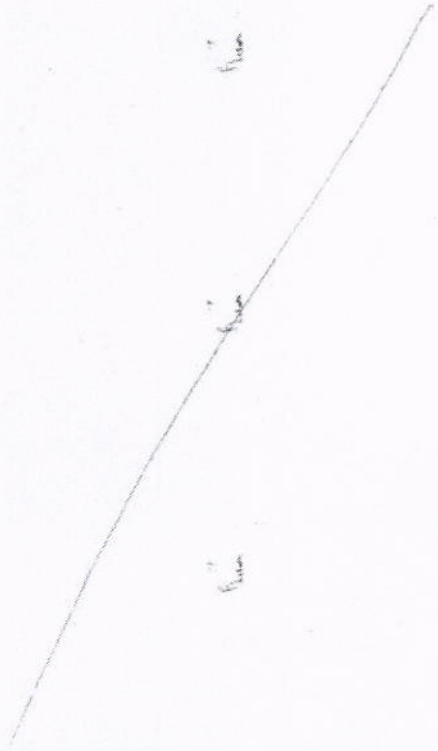
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It is a serious lapse which indicates that the rules & regulations are not being followed strictly. It shows that the cash book receipts/vouchers were not checked by the officer who was entrusted this duty. The case may be investigated according to rules on the subject and action taken may be intimated to audit.

During the year 1992-93 the prospectus sold for Rs. 19435/- but as per calculation the total sale amount comes to Rs. 19485. There is a shortage of Rs. 50/- It is evident that the accounts were not checked properly. Rs. 50/- may be recovered from the defaulting official after due verification. The account of sale of prospectus may be reviewed and result thereof be intimated to audit. The

... matter may be brought to the notice of higher authorities.



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PARA-16

Subj: Misappropriation of tuition fees

(Total)

During the courses of audit of tuition fee (test check) for the year 1991-94 was not taken in bank. ~~Amount~~ it was detected that a sum of Rs. 1907/- was not taken into Govt. Account. The Govt. money which was received during last three years has not been entered so far in the cash book on receipt side and this amount has been misappropriated. All moneys received by or tendered Govt. Officer on account of revenue or receipts of the Govt. shall without under delay, be paid in full into the accredited bank for inclusion in Govt. account as per Rule 6(1) of R&P Rules 1983 but it was not followed by the controlling officer of the cash/cash account book. The detail of the amount which has been misappropriated, prepared from Receipt Books which were issued to students during the last three years i.e. 1991-94 is given below:-

Year	Tuition fee collected from students as per receipt book	Tuition fee entered in cash book	Difference
1991-92	Rs. 55716.00	Rs. 53664.00	Rs. 2052.00
1992-93	Rs. 48734.00	Rs. 47816.00	Rs. 918.00
1993-94	Rs. 62932.00	Rs. 61997.00	Rs. 935.00
			Rs. 1907.00

All monetary transactions should be entered in the cash book as they occur and attested by the head of office/DCO in token of check but it was not done and rules on the subject were not strictly followed. It is a serious lapse in the part of the Controlling Officer of Cash book. It shows that the Govt. money was not entered in the cash book after proper checking. It shows the lack of supervision of the competent authority. The matter may be investigated according to rule on the subject and responsibility be fixed on defaulting officer/office. All receipts books which were issued during last three years in respect of tuition fee may be reviewed alongwith cash book and result thereof be intimated to audit. The matter may also be brought to the notice of Higher Authorities.

B. It was further noticed that the following tuition fee received by the cashier was not deposited immediately and Govt. money was kept in cash chest and not accounted for in Govt. Account for months together.

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PARA-17

Subject: - Caution Money

Scrutiny of caution money records revealed the following irregularities:-

1. Cash book was not found maintained by the institute since 1990, which is highly irregular & a serious lapse on the part of the custodian of caution money records. It should be maintained immediately now & shown at the time of next audit.
2. The institute has maintained an ordinary register for payment of caution money which was neither checked nor countersigned/genuineness. Moreover page count certificate was also not recorded in the first page of the register. Similarly at the time of payment name of the student year in which he was admitted, Roll No etc were not mentioned therein which creates doubt about the authority of this register. It should be maintained in proper manner so that the payment could be verified.
3. The amount of caution money charged by the institute since 1972 to 1990 was Rs. 50/- and thereafter it was increased to Rs. 250/- with the condition that a student who leaves the college or passes out can claim the refund of caution money within one year from the date of leaving the college failing which his claim will be invalid & his money will be treated as Govt. money. But on going through the records it was observed that the institute has made late payment in a number of cases. Moreover no applications were obtained while making the payments which is irregular. Without any documentary proof the payment of caution money could not be verified.

It is therefore suggested that in future before making the payment of caution money an application from the student regarding refund of caution money be obtained so that the payment could be verified. The instances of late payment are as under:-

S.No	Name of the student along with S.No.	Year of admission	Payment due	Payment made	amount paid
1.	Vijay Datta 101	1972	1977	1978	Rs. 50/-
2.	Jaginder Singh 111	1972	1977	1978	Rs. 50/-
3.	Kamal Kumar Saxena 121	1972	1977	1978	Rs. 50/-
4.	Surinder Singh 129	1972	1977	1978	Rs. 50/-
5.	Prakash Jain 144	1972	1977	1978	Rs. 50/-

7. Siriraj Singh	281	1972	1977	1979	Rs. 50/-
8. Ashutosh	373	1974	1978	1982	Rs. 50/-
9. Ravi	565	1982	1986	1990	Rs. 50/-
10. Varaha	667	1981	1987	1990	Rs. 50/-
					<u>Rs. 500/-</u>

(There was a diploma course of 4 yrs since 1972 to 1981, thereafter a degree course of 5 years including internship was started by this institute.)

Reasons thereof be intimated under which circumstances the payment were not made to those students after the prescribed time falling which the amount Rs. 500/- be recovered from the defaulting officer under intimation to audit.

Such other items left out cases may be reviewed and similar action be taken under intimation to audit.

4. A rough calculation of caution money worked out from 1972 to 1994 which shows that the institute has received Rs. 1,06,350/- and refunded Rs. 4,19,500/- out of this head during this period but the balance of pass book shows Rs. 81,000/- approx in credit which could not be reconciled with the relevant records. The institute had made no effort to calculate the amount of caution money by which the unclaimed amount should be deposited timely in Govt. account. However a rough calculation was worked out for the period from 1972 to 1986 (the payment of caution money received in 1986 was due for payment in 1982-83) as under:-

Period	Amount received	Amount refunded	Balance
1972-86	Rs. 4,00,500/-	Rs. 2,44,500/-	Rs. 1,56,000/-

As the prescribed limit of time has been expired, the balance amount of Rs. 1,56,000/- is to be deposited in Govt. account without any further delay after due verification under intimation to audit.

The rough assessment of the caution money has been worked out on the basis of records available to audit but the correctness of the account could not be verified due to non-availability of records. It is a serious lapse on the part of the competent authority which should be brought to notice of the higher authority. Further the caution money accounts with relevant records may be got prepared/maintained/revisted from 72 to 94 so that the actual position of caution money could be ascertained and Govt. share of lapse deposit be transferred to Govt. account after due verification. Action taken in this matter be intimated to audit.

5. The institute had shown refunded Rs. 28,500/- to 154 students @ Rs. 25/- each (the said amount was received by the institute as caution money before 1972) but no records/list of students from whom and when the amount was received available with the institute. Due to unavailability of records...

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6. The institute had made double payment to the following students which is irregular. Reasons thereof be intimated under which circumstances the payment were made twice to these students which excess amount Rs. 100/- be recovered from the defaulting official under intimation to audit. The audit is as under:-

S.No	Name of the student	Serial number of payment register	Amount
1.	Sanjay Thakur	477 & 772	Rs. 50/-
2.	Sangeeta	448 & 518	Rs. 50/-
			<u>Rs. 100</u>

Such other cases may be reviewed and similar action be taken under intimation to audit.

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Boys Fund

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Planned till 21/4/99

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Boys fund cash book was produced for inspection by the college from 1.7.86 to 25.9.92 without relevant vouchers/bill and no cash book after 25.9.92 was made available to audit and it does not cover the audit period 1992-93 & 93-94 (1.4.92 to 31.3.94).

On scrutiny of cash book it was found that there was a variation between the cash book balance and bank pass book balance on different dates. Some instances are given below.

Date	Boys fund cash book Balance	Pass book balance
7.7.92	Rs. 18146	Rs. 16924.13
11.7.92	Rs. 49643.50	Rs. 4027.13
1.8.92	Rs. 102551	Rs. 72129.13
21.9.92	Rs. 69950.50	Rs. 77621.63
25.9.92	Rs. 33952.50	Rs. 44573.13

It is evident from the above that bank reconciliation was not done by the college. The Boys fund cash book was closed on 25.9.92 and no cash book after 25.9.92 and onward was produced to Audit for the inspection. Thus the balance of cash book and Bank Pass Book and the correctness of the total amount of boys fund received during the period 1992-94 could not be verified. There was a bank pass book balance of Rs. 24245.13 as on 31.3.94.

It was further noticed that cheque No. 867084 dated 7.7.92 for Rs. 7000/- cashed on 13.8.92 (amount entered on the cash book on 14.7.92) was issued for booking of XNCI Auditorium on 1.9.92 through Sh. Jagdish Rajat for celebration of Silver Jubilee Function. Out of which Rs. 3500 was refundable but no such records were made available from which it could be verified whether Rs. 3500 were received back or not. The auditorium was booked for silver Jubilee Function for which donations were collected. The expenditure made from Boys fund is irregular. Refund of Rs. 3500/- has been received back or not may be confirmed under intimation to Audit.

Latest issue of cheques and date of expiry date of cash book differs in the following cases.

Cheque No. & Date	Amount	Entered in cash book
867076 dated 27.7.92	Rs. 2000	25.7.92
867077	Rs. 2000	25.7.92

Reasons intimated to Audit under which circumstances the entries made in cash book before issue of cheques/vouchers were not produced for inspection.

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D. It was further noticed that five cheques from No. 8670/5
 8670/5 to 8670/9 for a. 19000/- were issued and entered in the
 cash book on 14.5.92 while cheque no. 8670/4 for a. 7000/- was
 issued before one month which is not possible. It is shown that the
 cheque book was not being maintained properly and rules/regulations
 were not followed properly. Vouchers/bills for a. ₹ 7000/- were not
 produced for expenditure could not be verified.

Reasons be intimated to audit under which circumstances the
 above mentioned irregularities were made.

The audit of boys fund could not be conducted as such no
 record (Cash Book/vouchers/bills etc.) was produced to audit for
 inspection.

Complete record of boys fund for the period 1992-94 may be
 got traced/maintained and produced to audit for inspection failing
 which the Head of institution will be responsible for non conduct
 of audit.

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PARA-19

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PARA-19

Subj: Electricity Bills/Registers

(Overpayment of Rs. 40,880/- due to enhancement of committed load without justification)

On the scrutiny of the electricity bills/register for the audit period 92-94 it was observed that this hospital/college had made payment to DESU in different F.I.A on account of load. The load was shown committed load in the body of the bills which were supplied by the DESU for 167 KVA before 27.4.90 @ 40/KVA amounting to Rs. 6680/- p.m. Later on the DESU increased the committed load from 167 KVA to 334 KVA w.e.f. 27.4.90 @ 40/-KVA amounting to Rs. 13,360/- p.m. upto 26.4.94 (rates were reviewed from time to time). In this period, whether Deptt. had purchased/installed any new machinery/equipment which influenced the consumption hundred percent of the previous bill, and again the committed load was decreased by the DESU from 334 KVA to 200 KVA w.e.f. 21.4.94 @ 100/KVA which comes to Rs. 20,000/- p.m. why this load was decreased whether any machinery/equipment was removed from its service. *From its service to continue to of to exactly under which circumstances not different*

On the scrutiny of the bills committed load was not *reviewing* of the college authority. As such no documents were placed on before the audit and no remarks were made in the body of the bills. It could not be ascertained from the bill under which circumstances the DESU had increased the committed load, which were letter on 27.4.90, the monthly consumption of the electricity is above Rs. 50,000/- p.m. when the committed load was increased by the DESU, the difference of the increasing load comes to 167KVA (in different rate i.e. 40/-, 2.60/-, 2.100/-KVA) and college made the payments to DESU without any inquiries and also did not consult the PWD (Elect.) later on when the DESU decreased the committed load, the college also accepted the electricity bill without any hesitation, the available records which was *to be reviewed* to audit does not indicate whether the actual committed load accepted by the college authorities.

It is suggested that all the electricity bill under the period of audit may be *reviewed* reversed *with the* consultation of the PWD (Elect) Division of this office to ascertained the actual need/consumption of the electricity, so that it could be ascertained whether any over payment was made or not. Further fuel charges equipment charges are being recovered by the DESU for which no reasons were given. In there any agreement with DESU to make such charges matter may also be consulted with PWD (Elect) branch of this office. *Due to this in enhancement of electricity load the Govt. withdrew a sum of Rs. 40,880/- (approximately) for the period 21.4.90 to 26.4.94. The same either be recovered or got adjusted from the DESU. Under circumstances*

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In the other cases 2 staff quarters (rooms) are in the hospital premises and 7 quarters are allotted to five staff member and hospital is being recovered/deducting electricity charges from them as under.

<u>Name</u>	<u>No. of room allotted</u>	<u>Elect. Charges</u>
Dr. B.S. Mathur, Asstt. Prof.	2	Nil
Dr. A.S. Kessane, Med. Officer	2	40/-
Ex. Smt. Sushma Sharma, S. Nurse	1	40/-
Sh. Dayal Singh, Driver	1	40/-
Sh. Sonvir, Poon	1	20/-
		140/-

In the above position hospital is being paid commercial charges to DESU on account of electricity but yet recovering from the staff nominal charges and rates are yet to be revised from very long. If deptt. is being paid commercial charges then why it not recovering commercial charges from the staff and asks why the deptt. was not deducting electricity charges from Dr. B.S. Mathur, Asstt. Prof. matter may be investigated and result thereof may be intimated to audit.

PARA-20

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SUBJECT :- Telephone reimbursement

On the scrutiny of telephone bills for the audit period 92-94, the principal of this college cum hospital who is still R.O.D and was entitled for reimbursement of 850 calls (including 150 free calls) in his residential telephony for the months e.o.f. 1986 vide Delhi Admn. letter No. 23-4-79 SAD dated 26.5.86, but the office had followed the instruction and re-imbursement to his whole call charges of telephone bill given by him in the office.

The Re-imbursement of excess call charges which was made by the office to the Principal for the above mentioned period amounting to Rs. 2520/- may be covered after due verification and to confirm that the telephone bills were paid only for the entitlement of the officer. All other remaining bills may be re-viewed and result thereof may be intimated to audit. Detail of the excess call charges paid by the office given below

Period	Meter reading	Total cash	Total entitlement of cash	Excess call paid
16.5.92 to 15.7.92	25112 to 25770	658	650	8
16-7.92 to 15.9.92	25770 to 27000	1230	650	580
16.9.92 to 15.11.92	27000 to 27862	862	650	212
16.11.92 to 15.1.93	27862 to 28737	875	650	225
16.1.93 to 15.3.93	28737 to 29900	1163	650	513
16.3.93 to 15.5.93	29900 to 30725	825	650	175
16.5.93 to 15.11.93	30725 to 33430	2705	1950	755
16.11.93 to 15.1.94	33430 to 34106	676	650	26
16.1.94 to 31.3.94	34106 to 35575	1469	813	656
			Total Excess Call	3150/-

Estimated cost per call 8.00/-
Total amount of recovery 3150 X .80 = 2520

2520

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PARA-21

Expt. Log Book

PARA No. 21

There are two vehicles in the college, one ambulance No DRP 568 and the other Maruti Gypsy No. DDR-97. A test check of log books was conducted and the following irregularities were noticed:-

(A) DRP 568 Ambulance

1. The diesel was purchased on the following dates but it was not entered in the log books.

<u>Date</u>	<u>Diesel</u>	<u>Amount</u>
28.8.92	40 litres	Rs. 202.00
16.10.92	16.4 "	Rs. 100.00
11.11.92	5 "	Rs. 31.00
9.12.92	40 "	Rs. 244.00
11.5.93	16.2 "	Rs. 100.00
31.5.93	25 "	Rs. 154.00
26.8.93	Quantity not given	Rs. 100.00
20.9.94	20 litres	Rs. 200.00
	Total	Rs. 1131.00

The quantity of the diesel for which it was purchased could not be verified as it was not entered in the log book. Recovery may be made after due verification and reasons may also be intimated to audit under which circumstances the irregularities occurred. Other such type of cases may be reviewed and result thereof be intimated to audit.

2. In the following cases the diesel was purchased but full quantity of diesel was not entered in the log book.

<u>Date</u>	<u>Diesel purchased</u>	<u>Entry made in Log Book</u>
2.2.93	32.7 litres	32 litres
18.2.93	16.2 "	16 "
5.8.93	18.8 "	16 "
18.6.93	18.8 "	16 "
7.12.93	43.5 "	43 "

Reasons be intimated to audit under which circumstances the full quantity of diesel was not entered in the log book. Other such type of cases may be intimated reviewed and result thereof be intimated to audit.

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3. Journeys performed but were not signed/attested by the officer/official who used the vehicle. A few instances are given below- 17.2.93, 20.2.93, 23.2.93, 11.3.93, 23.2.94, 11.3.94, 17.3.94, 21.3.94, 24.3.94, 30.3.94 & 31.3.94

Signature of the officer using vehicle and purpose of journey should be made in the log book. Needful may be done under intimation to audit.

4. The ambulance in most of the cases was used for general purposes under the period of audit. It should be avoided and may be used for the purpose for which it was purchased.

B. Gypsy-DOR-97 (petrol)

Petrol was purchased on different dates in the following months but it was not entered in the log book. Thus the authenticity for the purchase of petrol could not be verified.

Date	Quantity	Amount
16.11.92	6 litres	
28.1.93	3.82 "	Rs. 100
17.2.93	6.4 "	Rs. 60
29.12.93	19.1 "	Rs. 101
24.2.94	25 "	Rs. 300
28.2.92	8 "	Rs. 420
	Total	Rs. 150
		Rs. 1651

Recovery may be effected from the defaulting officer after due verification. All such other type of cases may be reviewed and result thereof be intimated to audit.

2. It was detected that the petrol was purchased on different dates in the following months but full quantity of petrol was not entered in the log books

Date	Petrol purchased	Entered in log book
17.12.92	21 litres	
23.12.92	12.75 "	20 litres
28.12.92	12.75 "	12 "
31.12.92	12.75 "	12 "

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31.1.94

35 litres.

30 litres

Reasons be intimated to audit under which circumstances the full quantity of petrol was not entered in the log book. All other such type of cases may be received and result thereof be intimated to audit.

- 1. Page counting certificate was not recorded in the 1st page of the log book
- 2. Entries of petrol purchased in the log books were not attested by the incharge transport under the period of the audit.
- 3. Monthly summary of petrol/diesel consumption was not prepared-
- 4. Purpose of journey in detail was not mentioned in the log books.
- 5. Log book of DLR 97 was not maintained in the prescribed form after 23.10.93.

Needful may be done under intimation to audit.

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Para no - 22 9/85

PARA-22

Subj: Service Book

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(Mamata G. D. 1/87)

Smt. Kanta Anja, Staff Nurse was remained on EOL from 1.1.86 to 31.12.93 in different spell but her increment was released by the officem in due time (8/86, 8/87, 24.1.88, 1.11.89, 5.12.90, 12/91, 12/93) without deferring her increments, the over payment amounting to Rs. 3779/- was made by the office to be recovered and her leave account also to be reset from Jan.'86 to onwards. The effects of the EOL also be made in her leave account and if anytime in her leave account balance become nil then the remaining period of without pay be also recovered and intimated to audit. The detail of leave, increment, overpayments etc. given below:

Date of increment given by the office	Date of increment after deferring on A/O of EOL	B. Pay	No. of days of EOL	No. of months & days for over payments was made	Amount over pay ments
1.8.86	11.10.86	1600	71	2aths 9 days	125
1.8.87	20.2.88	1650	150	6 " 27 "	400
24.10.88	24.4.89	1700	82	6 " 1 "	374
1.11.89	5.5.90	1750	34	6 " 4 "	411
5.12.90	1.5.91	1800		5 " 27 "	425
1.12.91	1.5.92	1850		6 "	480
1.12.92	1.5.93	1900		6 "	552
1.12.93	1.5.94	1950		6 "	594
Total					3779/-

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PARA-23 P. No. 13

73/2

Subject: Scholarship PARA No. 23 Name No. 14/04/57497

On scrutiny of scholarship records for the period under audit revealed that the institute is disbursing scholarship to 1 or 2 students approx. every year. The amount of such scholarship was being received by the institute from other state/agencies and the function of the institute is only to receive the amount by way of cheque/draft deposited in the bank and after clearing, the same is to be handed over to the concerned student. But on going through the pass book of scholarship it was noticed that a huge amount (Rs. 19670/-) is lying under the head as on 31.3.94. The source of the money could not be verified.

The table showing the deposit and withdrawal made by the institute during the period under audit i.e. 1992-94 is given below

<u>1992-93</u>		<u>1993-94</u>	
<u>Deposit</u>	<u>Withdrawal</u>	<u>Deposit</u>	<u>Withdrawal</u>
<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
17.8.92	Rs. 4790/-	20.9.93	Rs. 4790/-
18.12.92	Rs. 1440/-	21.1.93	Rs. 1440/-
20.3.92	Rs. 5000/-	27.3.93	Rs. 5000/-
1.6.93	Rs. 5988/-	23.6.93	Rs. 5988/-
17.8.93	Rs. 12500/-	22.1.93	Rs. 4790/-
19.1.94	Rs. 4790/-		

Document/proof of Rs. 4790/- & Rs. 1440/- which were shown deposited & withdrawal during the period (92-93) were available with the institute but no records regarding Rs. 5000/- were made available to audit. The same may be clarified to audit.

Similarly no records of Rs. 12500/- were available with the institute which were deposited in 93-94 and still lying with the institute. The sources of the same may also be clarified to audit.

Further the entire transaction of pass book be reviewed and results thereof be intimated to audit.

PARA-24

Subject - Income Tax

F.N. 14

PARA No 24

149

72/c

On the scrutiny of Income Tax records for the Audit period (1993-94) the following irregularities were observed.

1. Dr. Sankar Das, Demonstrator

<u>Year 92-93</u>	
G. Income	52,706
Less Standard Deduction	12,000
<u>Taxable Income</u>	<u>40,706</u>
Tax @ 20%	2542
Saving	7576
Rebate given	1515
<u>Balance Tax payable (A)</u>	<u>1027</u>

<u>Year 93-94</u>	
G. Income	58,654
Less Standard deduction	15,000
<u>Taxable Income</u>	<u>43,654</u>
Tax @ 20%	2731
Saving	8776
Rebate given	1675
<u>Balance Tax payable (B)</u>	<u>1056</u>

Total Tax (A+B) = 2083/-

2. Dr. H.D. Seini, Demonstrator

G. Income	52706
Less S/deduction	12,000
<u>Taxable Income</u>	<u>40,706</u>
Tax @ 20%	2542
Saving	10,423
Rebate given	2,085
<u>Balance Tax payable (A)</u>	<u>457</u>

G. Income	58,654
Less S/deduction	15,000
<u>Taxable Income</u>	<u>43,654</u>
Tax @ 20%	2,731
Saving	10,425
Rebate allowed	2,085
<u>Balance Tax payable (B)</u>	<u>646</u>

Total Tax (A+B) = 1103/-

The Drs. (above two) were asked to submit their copy of ration card but did not submit. It seems that they are residing with their parents (in joint family) and the receipt of the rent which they had submitted in the office yet not found any receipt No. Hence amounting to Rs. 3186/- (2083+1103) on A/C of Income Tax be recovered under intimation to Audit.

82 (8) 82

PARA-25

Subj: LTC/Home Town

No 15
PARA 25

148 7/12
185

On the scrutiny of LTC/Home Town bills for the Audit period (92-93) the following irregularities were observed.

1. Smt. Manoj, Delh Tech had availed LTC (anywhere in India) for the block year 90-93 from Delhi to Katra. In his claim he had also claimed his major son named Sh. Harish Kumar aged 23 yrs & above. As per LTC Rules officials can claim for his son & daughter upto age 18 & 24 years respectively. Hence the amount paid by the office for his major son amounting to Rs. 906/- was not admissible. The amount of Rs. 306/- recovered from the official concerned, after due verification and intimated to Audit.
2. Similarly Sh. Nazir Singh, LDO had availed LTC for the block year 92-93 from Delhi to Katra. In his claim he had also claimed for his major son named Sh. Mohinder Singh aged 21 yrs and above. As per LTC rules officials can claim for his major son upto age of 18 years hence the amount paid by the office was not admissible and amounting to Rs. 256/- be recovered and intimated to audit, from the officials concerned *after due verification*
3. Smt. Roseamma Verghese, Staff Nurse had availed home town from Delhi to Kottayam (Kerala) by Kerala Express via Kollam to Kottayam and back for the block year 92-93 and office had paid to her Rs. 5415 vide bill No. 488 dated 1.3.93 (92-94). As per LTC rules she was entitled for shortest and direct route. In this case the shortest distance was 289 kms from Delhi to Kottayam and for this distance the fare was 1326 + 15 per ticket. Hence the over payment was made by the office amounting to Rs. 84/- was not admissible and the amount Rs. 84/- be recovered from the concerned officials under intimation to Audit.

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81-87
80-83
146/185

PARA-26

Subject: Library Accession Register

On scrutiny of library accession register, the following irregularities were pointed out:

1. Annual physical verification of library books were not conducted by the institute since 1991. However it should be done once in a year. Needful may be done and compliance be shown to audit.
2. No paging and page count certificate was recorded on the first page of Book Bank issue register. Needful be done now and compliance be shown to audit.
3. Newspaper & Periodicals register was not maintained properly. The amount of bills of newspaper & periodicals were not mentioned there. In the absence of this the accuracy of bill could not be verified. It should be maintained properly & compliance be shown to next audit.
4. The following staff members has not returned the library books since long, which is irregular. Books may be taken back from them & if any book is lost the cost of book be recovered from the defaulting official with intimation to audit. The detail is as under:

Name of the Official

<u>Name of the Official</u>	<u>Date of issue</u>	<u>Accession No.</u>
1. Dr. V.K. K. Saha, Asstt. Prof.	17.8.82	2654, 2792, 2832, 2841, 1072, 2970
2. Dr. B.S. Nathur, Asstt. Prof.	13.5.85	
3. Dr. B.N. Sharma, Asstt. Prof.	8.12.76	976, 493, 1481
	8.11.79	1865, 1905, 2275, 740
4. Dr. Neta Lal, Lecturer	21.3.77	1154, 1191, 1147, 1051
	30.8.79	1168, 1248, 2546, 1136
5. Dr. P.L. Vaid, Lecturer	6.10.80	462, 440, 1568.
	14.5.79	
6. Dr. Anil K. Sarda, Lecturer	20.2.84	498, 1227, 590, 2577
	9.8.78	
7. Dr. V.K. Chauhan, Asstt. Prof.	16.10.80	471, 1943, 1121, 1513
	4.5.81	1759, 1933, 3058, 1136 2835, 2836
8. While issuing the books of Book Bank date of issue and date of return of books column not maintained in the issue register, which is irregular. In the absence of it it could not be verified whether the amount received by the institute is per year & fine in lieu of issuing 'Book Bank' - Books are deposited in Govt. account in stipulated time or not. For example during the year 1992-93, Rs. 251/- were shown deposited via TR-5 No. 174747 dated 10.7.92 by the lib- and the remaining amount was received by the institute well before the summer vacations & the same was kept with the librarian till 10.9.92 (Approx. 5 months) which is highly objectionable & a serious lapse on the part of the custodian of the money. Reasons for this	26.9.78	775, 380, 261, 1754,
	2.5.79	1079, 671, 1482, 2102
	10.3.80	1228, 1679, 2099, 452
	21.1.87	827, 1929, 1278, 624
	24.3.77	676, 10, 578, 9145
	25.10.82	2438, 1637, 226

86

88 (79) 82

Issue be initiated and in which circumstances the amount was not deposited in time and in future the above mentioned columns be maintained in issue register.

6. The institute has purchased 10 Nos. of Book No. 10 'New lives for old' from M/S. B. Jain Publisher (P) Ltd. in 1901 street 1015, Chola Mandi, Bahar Ganj amounting to Rs. 300/- (Rs. 30/- each) vide Bill No. 6599 dated 31.3.94 but on going through the accession register only 5 books were found entered in the register. Reason for lapse was by inadvertent failing which the cost of Books Rs. 150/- be recovered with intimation to audit.

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P. N. T-7 (144)

Issue

Issue

Issue

Issue

Issue

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PARA-27

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CURRANT KILLER
PARA No. 27
67

Para No. 1: Under-utilization of Services
(Ref. Memo No.6)

(i) **Under utilization of beds for IPD patients**

The numbers of beds available with Nehru Homoeopathic Med College and Hospital for treatment of patients in the Indoor Patients Department were 100 as on 31 March 2007. The bed-occupancy position during the period 2004-07 is detailed below:

Year	Total no. of patients attended during the year	Total no. of bed days available during the year	No. of beds occupied during the year	Bed Occupancy Rate
2004-05	859	36500	10249	
2005-06	832	36500	6223	
2006-07	955	36500	7926	

I.P.D. is needed

The percentage of bed-occupancy in the Nehru Homoeopathic Medical College and Hospital ranged between 17.05 per cent to 28.07 per cent during the last three years. The percentage of bed occupancy in the Hospital decreased from 7.65 per cent from 2004-05 to 2006-07. Nearly 22 patients on average were admitted on 100 bedded Hospital during 2006-2007. It was apparent that the existing infrastructure in the hospital could not be utilized optimally due to poor planning and coordination between requirement, creation of infrastructure and provision of necessary matching manpower and equipment.

(ii) **Decrease in patient load**

Nehru Homoeopathic Medical College and Hospital is providing OPD facilities for the patients. Hospital has Labor Room, Operation Theatre for minor gynecological surgeries and MTP facility. Hospital also provides diagnostic services for Laboratory, X-Ray, Ultrasound, E.C.G and Spirometry. The details of utilization of these services during last three years are given in table below:

OPD is needed

S.No	Nature of services	No. of patients attended during the year		
		2004-05	2005-06	2006-07
1	OPD	225590	186024	170550
2	Delivery cases	0	0	0
3	MTP/D & C	310	263	276
4	Operations	32	0	0
5	Diagnostic services			
(i)	X-Ray	3796	3826	3926
(ii)	Ultrasound	1239	1599	1688
(iii)	E.C.G	725	359	308
(iv)	Spirometry	30	8	33

It can be seen from the above table that there is prominent decrease in patient load from 225590 in the year 2004-05 to 170550 in the year 2006-07 in OPD i.e. nearly 25 percent decrease in the OPD patients. There is also decrease in the MTP services and ECG. Moreover, in spite of the availability of labor room neither the case of delivery have been conducted in the Hospital during the last three years nor any operation has been done during 2005-06 & 2006-07, whereas 32 operations were conducted during 2004-05. Reasons for non usage of labor room or operation theatre could not be explained to audit by the institute.

Efforts should be made for optimum utilization of available services to discharge its functions effectively.

Para No. 2: Unauthorised expenditure of engagement of Guest faculty
(Ref. Memo No.6)

The manpower status as on 31.03.2007 in the Nehru Homoeopathic Medical College is detailed below:

S.No	Nomenclature of post	Sanctioned post	Filled post	Vacant post
1	Principal	1	1	
2	Professor	4	1	
3	Asstt. Professor	14	10	
4	M.O (Sr.)	2	2	
5	M.O (T)	25	19	
	Total	46	33	

In addition to these filled post, NHMC is also engaging the number of guest faculty for the lectures to the students during 2006-07. The details of which is as under:

S.No	Name	Subject	No. of classes taken	Total amount p
1	Dr. Anita Sharma	Physiology	203	41
2	Dr. R.K. Marwah	Medicine	148	29
3	Dr. M. Vijaya Malathi	Anatomy	36	7
4	Dr. Nikita Manchanda	Medicine	15	3
5	Dr. Ved Prakash	Anatomy	104	20
6	Dr. Aparana Sarkar	Bio Chemistry	89	17
7	Dr. Sunil Batra	Anatomy	133	26
8	Dr. Suvira Gupta	Medicine	6	1
9	Dr. V.K. Gupta	Materia Medica	36	7
10	Dr. Rani Seth	Pathology	26	5
11	Dr. Varsha Satvik	Pathology	57	11
12	Dr. Bharat Singh	FMT	14	2
13	Dr. N. Dass Gupta	Medicine	75	15
14	Dr. Alka Dhall	Gynae	29	5

15	Dr. Seema Jain	Gynaec		
16	Dr. M.s.Sachar	Medicine	71	8000
17	Dr. D.P.Rastogi	Repertory	65	14200
18	Dr. Ramji Gupta	Medicine	42	13000
19	Dr. Hari Singh	Organon	17	8400
20	Dr. Diwan Vijay Chand	Repertory	56	3400
21	Dr. K.B.Logani	Pathology	46	11200
22	Dr. S.K.Poddar	Surgery	56	9200
23	Dr. M.K.Mudgal	Surgery	26	11200
24	Dr. B.S.Mathur	Materia Medica	283	5200
25	Dr. Santosh Chawla	Medicine	18	56600
26	Dr. R.K.Saxena	Bio-Physics	153	3600
27	Dr. Talib	Pathology	152	30600
28	Dr. Narendra Srivastva	Medicine	6	30400
29	Dr. Manju Sabharwal	Bio Chemistry	77	1200
30	Dr. Saroj Malik	Eye	54	15400
	Total		2133	427600

Scrutiny of the file relating to payment to the Guest faculty it is observed that apart from said file the institute has not maintained any other record which could clarify the requirement/need of the guest faculty. In absence of the proper record it could not be ascertained whether the requirement/need of the faculty was justified or not.

Moreover, there was no administrative approval for engagement of these thirty guest faculty on the file in which the payment is sanctioned. In absence of the A/A of the competent authority how the expenditure on this account was incurred.

The expenditure incurred on the engagement of the guest faculty may be got regularized from the competent authority under intimation to audit.

PARA 29 PARA No. 29
 Reference: Library Books
 (Ref. Memo No.18)

Test check of the library related record for the audit period i.e 2006-07 revealed the following discrepancies:

(i) **Non return of the Library Books**

It has been noticed that no norms have been framed with regard to time limit within which the library cardholder has to return the book issued to him and ceiling on number of books to be issued to one person at a time. Due to non-availability of such norms, the user does not return the books within reasonable time and retains number of books at the same time. The following officials have been issued number of books details of which is as under:

76
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S.No	Name	No. of Books pending	Oldest issued book on	Total cost of books pending
1.	Dr. R.K. Manchanda			
2.	Dr. B.M. Sharma	54	05.12.1989	237
3.	Dr. Neena Brijeshwari	35	21.05.1977	41
4.	Dr. Surinder Verma	8	18.05.1996	5
5.	Dr. Neeraj Gupta	5	28.09.2000	175
6.	Dr. Meena Pal	42	29.08.2002	431
7.	Dr. Parul	14	10.07.2003	218
8.	Dr. Mohit Mathur	3	21.12.2003	52
9.	Dr. George Mathews	7	16.07.2003	3515
10.	Dr. Prabir Manna	10	26.08.2004	1183
11.	Dr. Thankraj	6	17.03.2006	988
12.	Dr. Anil Bector	7	10.07.2003	985
13.	Dr. Abhilash	3	02.04.2003	145
14.	Dr. Abdul Motin	5	04.03.2004	1623
15.	Dr. Vandana Chopra	4	26.04.2006	1597
	Total	210	05.12.2003	305
				47576.3

It can be seen from the above table that books are pending since long e.g. 21.05.1977 in case of Sl. No.2, with the officials of the NHMC. Efforts may be made to get back these 210 books or any other books pending with officials or recover the cost of these books i.e. Rs.47576.30 or rounded to Rs.47576/- from the officials. Further, norms for issuance of number of books at one time and for period for which it has to be issued may also be framed.

(ii) **Physical verification of Library books.**

As per Rule 194 of GFR 2005, complete physical verification of the library books should be done every year where the volume of books is less than twenty thousand. Physical verification dated 07.05.2007 exercised by the NHMC revealed that out of 7196 books (as per accession register) in the NHMC, 1421 books having value of Rs. 1,63,813/- + UKP 166.65 + USD 65.16 were missing. These books or the cost of these books i.e. Rs. 1,63,813/- + UKP 166.65 + USD 8.90 may be recovered from the concerned officials and responsibility of officer/official may be fixed. Necessary action in regard may be elucidated to audit.

Para No.4: **Overpayment to Sanitary Contractor**
(Ref. Memo No 15)

Scrutiny of the file relating to sanitation M/S Bhagwati Enterprises have been awarded for the clean and hygienic environment in paid an amount of Rs. 23073/- per month 15.09.2006 (Prior to this one shift was

① PARA-30

69

Non-maintenance of Scholarship records,
(Ref. Memo No.17 & 25)

PARA Not 30

①

reconcile
flow

Scrutiny of Scholarship file reveals that the college itself grants scholarship, however scholarship grants to the students from other states & scholarship grant to the SC/ST students from Dte. of SC/ST Govt. of Delhi being received in the college for further disbursement to the concerned students.

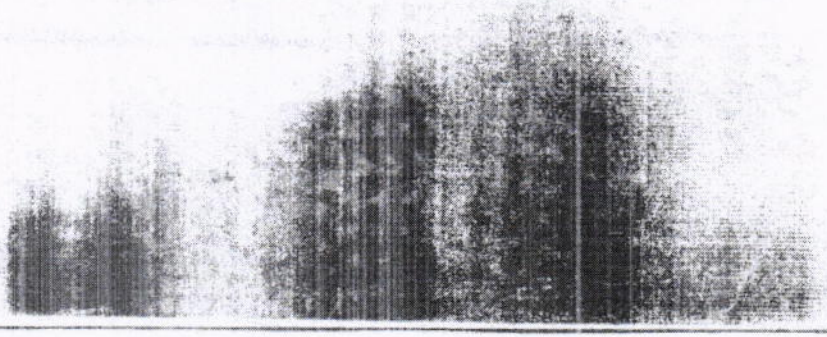
The cheque/draft so received is being deposited in the State Bank of Patna. the scholarship amount to the concerned students is disbursed by issuing cheque from Scholarship account.

It has been noticed from the Bank Statement that an amount of Rs. 17119.95 as on 31.03.2007 was at credit of the institute but details of the un-disbursed amount is not available to the audit. It may be identified to whom the said amount is to be disbursed and the same may be disbursed to the concerned student failing which the same may be returned to the agency from which it was received. In case any interest has been accrued/received the same be deposited in the Govt. Account.

Further, proper record of amount received and disbursed may be maintained by the institute and time to time reconciliation of the bank statement with amount received/dispursed be carried out.

Necessary action in this regard be taken under intimation to audit.

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~~Para No. 10: Dietary items~~
(Ref. Memo No.11)

~~PARA 10~~

74 31 28

Test check of the Dietary items chart, registers, indents and purchase bill for dietary items for the audit period 2006-07 revealed the following discrepancies.

(i) It has been noticed that 10 litres of milk is being procured daily from Delhi Milk Scheme for distribution amongst the inpatients. As there is no norms prescribed for how much quantity of milk will be distributed to every patient, procurement of 10 litres of milk on daily basis without appropriate requirement is not reasonable.

It is noticed from the record made available to audit that 10 litres of milk is procured/distributed to only 7 inpatients on 27.10.2006 and to 44 patients on 16.11.2006 which is the maximum number of patients admitted in the Hospital. The same quantity of 10 litres of milk distributed to 7 or 44 patients is not reasonable. Reasons for procurement and distribution of similar quantity of milk for any number of patients admitted in hospital during the year 2006-07 and not procuring the actual quantity required for the inpatients may be explained to audit.

10 Litre Suck
Milk
Subsidy

(ii) In the diet chart fruits have not been mentioned as a part of the diet for the patients and there is no mention of the quantity to be issued to the patients admitted in the hospital. However, the same are being purchased on regular basis from the Mother Dairy. As there is no provision of the fruits in the dietary chart the reasons for the purchase & its distribution without the norms may be stated to audit.

~~PARA 11~~

31

~~Para No. 9: Untimely distribution of uniforms~~
(Ref. Memo No.14)

Test check of the liveries account for the audit period 2006-07 revealed that as per prevailing instructions in respect of issuance of uniforms the Peons/Chowkidars are entitled for two Woolen Jersey and two Woolen Socks in every three years, whereas this office has distributed the two Woolen Jersey and two Woolen Socks in two years. The detail of distribution is detailed below:

Uniform
will
take
in
OTF

(i) Woolen Socks

Stock Register Page No.	Year of Issuance	Next Due	Remarks
109-111	2004-05	2007-08	2 Pairs of Woolen socks issued to 25 officials purchase from K.Bhandar vide Bill No 50412614 dt. 11.01.2005 and 50414260 dt. 10.02.2005



79 73 95 61

AS PER P-115 OF LIVERIES REGISTER 40 WOOLLEN SOCKS @ 199/- PER PC. WHICH HAVE BEEN PURCHASED FROM K.BHANDAR VIDE BILL NO 90607280 DT. 06.12.2006 WHICH HAVE BEEN ISSUED IN THE YEAR 2006-07 TO THE 23 OFFICIALS (LIST ENCLOSED) WHO HAVE ALREADY PROVIDED WITH THE SAME IN THE YEAR 2004-05. THE RECOVERY FROM 23 OFFICIALS AMOUNTING TO RS. 1371.26 MAY BE AFFECTED.

(ii) **Woolen Jersey**

Stock Register Page No.	Year of Issuance	Next Due	Remarks
52-53	2004-05	2007-08	2 Pairs of Woolen Jersey issued to 23 officials purchased from K.Bhandar vide Bill No 50412614 dt. 11.01.2005

As per P-56-57 of Liveries register 42 Woolen socks @ 199/- per pc. have been purchased from K.Bhandar vide Bill No 90607280 dt. 06.12.2006 which have been issued in the year 2006-07 to the 21 officials (list enclosed) who have already provided with the same in the year 2004-05. The recovery from 21 officials amounting to Rs. 8358/- may be affected.

The total amount of Rs. 9729.26 or say Rs. 9729/- may be recovered from the concerned officials under intimation to audit.

However the department in its reply stated that next due uniform will be issued one year later i.e. 2010-11, which may be checked at the time of next audit.

1000-32
Academic
2004-05

PARA No. 32

Improper maintenance of Boys Fund, Caution Money and Tuition fees Account
(Ref. Memo No.10,3 and 8)

During the course of test audit it has been observed that the college is charging fee from the students admitted in the college which includes Govt. dues i.e. Tuition fees etc, Boys fund, University dues and caution Money. The Govt. dues are deposited in Govt. account; the other three dues are deposited in Bank Accounts opened separately for these dues.

(i) **Boys Fund**

Boys fund @ Rs. 250 per month is being charged at the time of admission from the students and amount so received is deposited in the Bank but no cash book has been maintained on this account. As per rules, cash book is to be maintained for every bank account in operation.

Expenditure is also incurred from boys fund but vouchers for the following entries were not made available to audit for verification of the same whether the amount was spent for the welfare of the students for which fund is meant.

Cash books
to maintain

(a)	16.09.2006	Rs.25000 ✓
(b)	20.09.2006	Rs.20000 ✓
(c)	26.09.2006	Rs. 20000
(d)	26.09.2006	Rs. 9993
(e)	14.03.2007	Rs. 10000

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72 71 79
3712
A/C

Proper record of amount received and expenditure incurred from the fund may be maintained and reconciliation of the bank statement with amount received/incurred be also be done from time to time to ascertain accuracy of the balances.

(ii) Caution Money

At the time of admission in the college, every student is required to deposit certain amount towards caution money which is refundable after completion of course to the student with in a year of completion of the course.

Mr. B...

However, it has been noticed that proper indicating the date of receipt of caution money, name of the student, amount of caution money received, date of completion of course and date on which amount refunded etc. In absence of the same it cannot be ascertained how much amount has been actually accumulated on this account. The up-to-date pass book was not produced to the audit.

The caution money which has not been refunded has to be deposited in government account as lapsed deposit after three years. The students who have completed their course by the year 2004 but has not claimed the caution money back should be worked out and deposited in government account as lapsed deposit.

Necessary action in this regard may be taken under intimation to audit.

(iii) Tuition fees

Acad
H.A.D.

The proper fees account is not being maintained and it cannot be ascertained whether any student of particular class has paid the dues or not. The register should be prepared in such a manner to indicate the number of student in a particular class and recovery of dues noted against such and remittances deposited in bank.

The proper maintenance of register may be ensured under intimation to audit.

11-9
MAA-33

PARA-N
33
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26/11

Part No. II: Irregularities in maintenance of Stock Register.
(Ref. Memo No.21)

Test check of the Stock Registers for the year 2006-2007 revealed that the same are not being maintained properly. The following short comings have been noticed:-

(i) **Loss of Laptop amounting to Rs. 58000/-**

It has been observed that laptop costing Rs. 58000/- was purchased on 11.08.2005 and issued to then Director, ISM&H. However it has been informed that the same has been stolen and FIR in this regard has also been lodged but till date no recovery of the item has been made.

Necessary action to recover the amount of the laptop i.e Rs. 58000/- be recovered from the concerned or permission to write-off of loss from competent authority be obtained and intimated to audit.

(ii) **Condemnation of unserviceable items**

It is also noticed that several items which have lived their life and are obsolete/unserviceable having book value of Rs. 135768/- have been identified for condemnation but no action has been taken to dispose them off as per provisions of the GFR 2005 thereby blocking the valuable space which may be used further development/benefit of the institute.

Necessary action to dispose off obsolete/unserviceable items worth Rs. 135768/- be carried out under intimation to audit.

(iii) **Property Register/ Consumable Stock Register (General Items/Stationery items)**

- sk
Dunesh
- a) In some of the cases cost of the items have not been mentioned.
 - b) Page counting Certificate in the register has not been recorded.
 - c) As per Rule 192 of GFR 2005, the fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account, but has not been conducted by the NHMC authorities.

Needful be done and compliance be shown to audit.

PARA-34

NON-adherence
Canteen/Kiosk
(Ref. Memo No.27)

76
PARA No. 34
70/69
58

Scrutiny of Canteen/Kiosk file revealed that the following term and conditions of the contract were not adhered to :

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- (i) The agreement was executed between Hospital and Canteen/Kiosk contractor for running of canteen was for period of 16.02.2006 to 15.05.2006 but no further agreement for extension of the was not available on record.
- (ii) As per Term and conditions, the contractor was required to pay licence fees @ Rs. 89 per month in advance by 7th of every month, but the contractor is not making payment every month in contradiction of condition of agreement.
- (iii) As per Term and conditions, the contractor was required to pay the electricity and water charges at the rates fixed by the Hospital authorities or against the actual used by the contractor but the hospital authorities has not fixed any norms for this purpose nor any amount as per T & C has been found recovered from the contractor in the records made available to the audit for the period 2006-07.

Reasons for not adhering to the T & C of the agreement may be stated to audit.

PARA-35

LOG BOOKS.
(Ref. Memo No.12)

PARA No. 35

Test check of the logbooks of the vehicles available with the NHMC during the audit period 2006-07 revealed the following discrepancies.

1. Vehicle No. DL-1A-1214 (Ambulance) (Maruti OMNI)

(i) It is noticed that the above cited vehicle is available with the Hospital for use as ambulance; however, the same is not used for ferrying patients being an ambulance. The ambulance is being used for other purposes details of which is given in the table:

S.No	Date	KM covered	Name & Designation of the user	Places visited	Purpose of job
1	08.02.2007	43	Dr. V.K.Chauhan, Prof.	NHMC to Patel Chest to NHMC	Not Mentioned
2	12.02.2007	20	Dr. Seema	NHMC to South Campus to NHMC	Not Mentioned
3	13.02.2007	55	Dr. V.K.Khanna	NHMC to South	Not Mentioned

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S.No	Date	Quantity	Person	From	To
4	14.02.2007	25	Not Mentioned	NHMC	NHMC
5	05.03.2007	13	Dr. V.K.Chauhan	R.K.Puram NHMC	NHMC
6	11.03.2007	47	Dr. Abdul	Court to NHMC	NHMC to CRPark, Kan
7	14.03.2007	15	Satpal	NHMC R.K.Puram	NHMC
8	15.03.2007	11	Kamal	NHMC	Kendriya Bhand to NHMC
9	16.03.2007	18	R.K	NHMC to South Campus	NHMC
10	29.03.2007	33	Dr. Rakesh	NHMC to Paha Ganj to NHMC	Not mentioned
11	30.03.2007	40	Dr. Thakar	NHMC to Paha Ganj, Darya Ganj to NHMC	Not mentioned
12	30.03.2007	13	Omprakash, N.O	NHMC R.K.Puram	to NHMC

It is clear from the above table that Ambulance is being used for purposes other than ferrying patients, which is misuse of the facility provided to the Hospital for the welfare of patients.

(ii) Petrol Account in the logbook has neither been filled up nor signed by the officer incharge of the vehicle.

2. Vehicle No. DL-2F-BP- 0888 (Staff Car) (Toyota Quallis)

(i) The entries in the Logbook of above-mentioned vehicle are not entered on the same date on which the petrol was drawn through coupons. entries indicating the lapse is detailed below:

S.No	Petrol (Ltrs)	Date as per coupon book	Date as per log book
1	50	28.06.2006	27.06.2006
2	50	11.07.2006	07.07.2006
3	50	26.07.2006	21.07.2006

Moreover, the officer in charge of the vehicle has not signed the entries of drawl of petrol.

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(ii) On 15.05.06, 50 litres of petrol was drawn as per logbook whereas only 25 litres have been mentioned in the Coupon Book.

3. Vehicle No. DL-1V-4168 (BUS)

As per logbook, the Bus was last utilized on 25.11.2004 thereafter the bus remains unutilized for the three years, denying the facilities to the student for which bus is available in the NHME.

Reasons for the non-usage of the bus and lapses mentioned above may be explained to the audit.

Handwritten marks and signatures in the right margin, including the name 'K. Srinivas' repeated several times.

Para 36
(Ref Memo. No. 2)

PARA-36

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Under utilization of services

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(i) Under utilization of beds for IPD patients

The numbers of beds available with Nehru Homoeopathic Medical College and Hospital for treatment of patients in the Indoor Patients Department were 100 as on 31.3.2008. The bed occupancy position during the period 2005-08 is detailed below:-

Year	Total no. of patients attended during the year	Total no of bed days available during the year	No. of beds occupied during the year	Bed Occupancy rate
2005-06	832	36500	6223	17.05%
2006-07	955	36500	7926	21.72%
2007-08	810	36500	8248	22.60%

The percentage of bed-occupancy in the NHMC&H ranged from 17.05 per cent to 22.60 per cent during the last three years. Nearly 20 patients on average are admitted on 100 bedded Hospital during 2007-08.

(ii) Decrease in patient load

Nehru Homoeopathic Medical College and Hospital is providing OPD facilities for the patients. Hospital has Labor Room, Operation Theatre for minor gynecological surgeries and MTP facility. Hospital also provides diagnostic services for Laboratory, X-ray, Ultrasound, ECG and Spirometry. The details of utilization of these services during last three years are given in the table below:

S.N	Nature of services	No. of patients 2005-06	No. of patients 2006-07	No. of patients 2007-08
1	O.P.D.	186024	170550	176569
2	Delivery cases	—	—	—
3	MTP/D & C	263	275	267
4	Operations	—	—	—
5	Diagnostic services	22155	23241	26526
(i)	X-ray	3806	3926	3907
(ii)	Ultrasound	1599	1713	1837
(iii)	ECG	528	286	265
(iv)	Spirometry	8	33	42

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66-21/2⁶⁵ 88

It can be seen from the above table that there is prominent decrease in the cases of ECG from 186024 in the year 2003-06 to 170550 in the year 2006-07 and 2007-08. There is also decrease in the cases of ECG. Moreover, in spite of the availability of labor room no case of delivery has been conducted in the Hospital during the last three years nor any operation has been carried out during 2005-06 to 2007-08. Reasons for non usage of labor room or Operation Theater could not be explained to audit by the institute.

All round efforts should be made to make people adopt and believe this system of medicine. People should be informed of the facilities available in this hospital so that optimum utilization of the infrastructure as well as services could be made.

Para No. 2

(Ref Memo No. 2)

Unauthorized expenditure on engagement of guest faculty.

The manpower status as on 31.3.2008 in the Nehru Homoeopathic medical College is detailed below:-

S.n	Nomenclature of the post	Sanctioned post	Filled post	Vacant post
1	Principal	01	01	0
2	Professor	04	01	03
3	Asstt. Professor	14	10	04
4.	M.O. (Sr.)	02	02	Nil
5.	M.O. (T)	25	19	06
	Total	46	33	13

In addition to these filled post, NHMC is also engaging the number of guest faculty for the lectures to the students during 2007-08. An amount of Rs.7,88,400/- has been spent on the payment to these guest lectures. The college authorities maintain that these guest lecturers are appointed out of the need and in the public interest. This guest faculty is appointed as per the instructions issued from the Govt. NCT of Delhi. But these instructions and guidelines have not been made available to the Audit. So in the absence of these instructions the engagement of guest faculty could not be justified.

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PARA-38

(Ref Memo No. 13)

Subject- Improper maintenance of the fee record and non reconciliation.

As per bulletin of Information issued by University of Delhi for Session 2007 (Faculty of Homoeopathic Medicines) S.N. 12 states that Rs.2820/- will be charged as fee and other charges for admission to 1st BHMS course and Rs.950/- for 2nd, 3rd & 4th year respectively wherein boys fund/ University dues are included.

But during the course of audit for the period 2007-08 it has been observed that only cash receipts signed by cashier issued to students, no other record produced to audit.

The proper fee account is not being maintained and it cannot be ascertained whether any student of a particular class has paid his dues or not.

The register should be prepared in such a manner to indicate the number of student in a particular class and recovery of dues noted against each and remittances deposited in bank. Except cash book for Govt. dues no other authenticated record produced to audit.

Necessary action may be taken under intimation to audit

A/c Books

~~Para No. 4~~

~~PARA-38~~

PARA-39

(Ref Memo No. 16)

Boys Fund

During the course of audit for the period 2007-08 it has been observed that the college is charging Boys Fund Rs.250/- from students and deposited in State Bank of Patiala, New Delhi but no cash book has been maintained on this account.

As on 31.3.2007 credit balance was Rs.267676.25 and at the end of financial year its balance was accumulated Rs.321902.25. Expenditure is also incurred from Boys Fund which is shown in bank Statement only :

<u>Cheque No. and date</u>	<u>Amount</u>	<u>To whom paid</u>	<u>Purpose</u>
593077 22.9.2007	10000	M/s Soni	DJ Music

593078
593080

22.09.2007 11475
22.09.2007 4573

Ramniwas
Babu lai

Medals
Photograph

28/12

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25/11/06
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The expenditure can be incurred on the following activities:

1. Sports & Games Items
2. Academic items
3. Sundry items
 - (i) Annual or other congregational functions
 - (ii) Cultural/educational programme.

Proper record of amount received and expenditure incurred from the fund may be maintained and reconciliation of the bank statement with amount received/incurred may also be done from time to time. It is also pointed out that the above para was included in the Internal Audit report for 2006-2007 also but cash book has not been maintained so far

~~Para No. 5~~

~~PARA-40~~

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(Ref Memo No. 9)

Rush of Expenditure

Scrutiny of the record for the year 2007-08 that DDO Nehru Homoeopathic Medical College & Hospital has incurred major part of the expenditure at the fag end of the year which violates the provisions of Rule 56(3) of GFR 2005 which stipulate that 'Rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided. The expenditure incurred during the month of March 2008 is detailed below:

Major/minor/sub Minor Head 2210	Modified budget allotted for 07-08	Expenditure in month of 3/08	percentage
<u>Plan</u>			
AJ-1(1)(1)(1)(1) Supplied & Material	1314000	385135	29.31%
<u>Non Plan</u>			
AJ-1(1)(1)(1)(1)(5)M&S	2180000	1706656	78.29%
AJ-1(1)(1)(1)(1)(6)P&S	10600	7115	67.12%

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AJ-1(1)(1)(1)(9)Publication 100000 40520 40.52%

It can be seen from the above table that approximately 29% to 78% expenditure has been incurred alone in March 2008

Reasons for non adhering to the provisions of GFR may be explained to audit

~~PARA-40~~ **PARA-41**

(Ref Memo No. 8)

Savings under Plan/Non-Plan Head

As per the information furnished by the institute (NHMC&H) regarding budget allotment and expenditure incurred during the financial year 2007-08 under Plan/Non plan it is observed that there is a saving as detailed below:-

Major/minor/sub head	Budget allotted For 2007-08(M ³)	Expend. Upto March 2008	Savings	%age
2210				
AJ-1(1)(1)(1)(12)Med Trmt.	86000	52638	33362	38.79
<u>Non-Plan</u>				
AJ-1(1)(1)(1)(6)P&S	10600	7115	2885	27.22
AJ-1(1)(1)(1)(9)Publication	100000	47361	52639	52.64
AJ-1(1)(1)(1)(1) O.A.E	10000	7200	2800	28

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Reasons for violating the rule 54 & 56 of GFR and non utilization of the budget under Plan/Non Plan head may be elucidated to audit.

~~(Ref Memo No. 23)~~ **PARA-43**
Purchase of Monocular Microscope

During the test check of the records of the Nehru Homoeopathic Medical College and Hospital it has been noticed that on 10.3.2008 a proposal was made to purchase 10 nos. of Monocular Microscopes by the In-charge Physiology and Biochemistry Dept. vide file No. 23(i) 2008/NHMC. Subsequently Limited Tender Enquiry was floated and Ms/ Star Scientific Corporation were selected by the Purchase Committee to place the supply order. As noting N/1 of the file the Department has raised the demand for 10 microscopes but the supply order was placed for 15 microscopes. Justification for placing supply order for 15 microscopes is also not available in the file. as per GFR the

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public procurement must conform the yardsticks with relation to the specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basic needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should be also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs. Clarification of the above may be submitted to the audit.

~~Para No. 42~~

Para No. 42

(Ref Memo. 14)

Subject: Irregular rent of Canteen/Electricity/water charges

During the course of audit for the year 2007-08 it has been observed that the agreement was executed between NHMC and contractor Sh. Harish Manchanda w.e.f 16.2.2006 to 15.5.2006 extended from time to time but no provision made therein for the renewal

1. According to tender agreement contractor was required to pay licence fee @Rs.89/- per month in advance by 7th of every month but following table shows that it is not being charged as per terms and conditions

S.No.	G.A.R.-6	Dated	Period of fee	Amount
i)	15	22.8.2007	July & Aug 2007 Elect. 2/06-8/07	178 700
ii)	54	19.10.2007	Sept & Oct 2007 Electricity	178 200
iii)	76	19.1.07	1.11.2007 to 15.12.2007	95

2. As per terms & condition water charges/electricity charges are payable by contractor at the rates so fixed by NHMC or against the actual used load/water by him. But hospital authorities not fixed any norms for this purpose nor any amount as per terms and conditions recovered for water charges. However electricity charges recovered but norms not fixed and nothing mention in agreement.

Reasons for not adhering to the terms and conditions may be stated to audit

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PARA-43

Para No. 12

(Ref Memo. No.)

CAUTION MONEY

During the course of audit for the period 2007-08, it has been observed 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. In absence of the same it cannot be ascertained how much amount has been actually accumulated/refunded on this account.

The caution money which has not been refunded has to be deposited in Govt. Account as lapsed deposit after three years. The student who has completed their course/ left the college by the year 2005 but has not been claimed the caution money refunded should be worked out and deposited in Govt. account as lapsed deposit.

Necessary action in this regard may be taken under intimation to audit

Para No. 12

NON PRODUCTION OF RECORD

Spouse information in respect of the following officials was not produced to audit:

1. Dr. A Sarangi

2. Dr. Abdul Molla

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(HARMINDER SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY No. XVIII

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PART - II (B) : CURRENT AUDIT OBSERVATIONS
(The current audit period was for the period 2009-10)

PARA - 1 : Under utilization of services

(Audit Period 2009-10--- Reference Audit Memo no.13 dated 17.06 10)

The numbers of beds available with Nehru Homoeopathic Medical College and Hospital for treatment of patients in the Indoor Patients Department were 100 as on 31.03 2008. The bed occupancy position during the period 2008-10 is detailed below-

Year	Total no. of patients attended during the year	Total no of bed days available during the year	No of beds occupied during the year	Bed Occupancy rate
2007-08	810	36500	8248	22.60%
2008-09	937	36500	9474	25.96%
2009-10	1109	36500	10484	28.72%

The percentage of bed-occupancy in the NHMC&H ranged from 22.60 per cent to 28.72 per cent during the last three years i.e. nearly 29 patients on average were admitted against the intake capacity of 100 patients in the Hospital during the year 2009-10 which was far below the targeted facility. Administrative Authority should take steps to popularize the Homeopathy system of medicine in the Society so that more and more people adopt the system and the infrastructure available is utilized to the maximum extent.

Decrease in patient load

Nehru Homoeopathic Medical College and Hospital is providing OPD facilities for the patients. Hospital has Labor Room, Operation Theatre for minor gynecological surgeries and MTP facility. Hospital also provides diagnostic services for Laboratory, X-ray, Ultrasound, ECG and Spirometry. Dental OPD was also started since last year i.e.2008-09. The details of utilization of these services during last three years are given in the table below:

S.N	Nature of services	No. of patients 2007-08	No. of patients 2008-09	No. of patients 2009-10
1	O.P.D	176569	189434	184673
2	Delivery cases	---	---	---
3	MTP/D&C	267	316	259
4	Operations	---	351	407
5	Diagnostic services	26526	32351	31120
i	X-ray	3907	5017	1556
ii	Ultrasound	1837	1945	1482
iii	ECG	265	NA	315
iv	Spirometry	42	NA	---
v	Physiotherapy	5587	10654	19928
vi	Dental	---	3012	2806

From the above data it is observed that the total number of patients attending the OPD decreased during the year 2009-10 as compared to last year. Besides this although the hospital has got the labour room facility but not a single case for delivery was admitted in the hospital during the last 3 years. Hence the expenditure incurred on creating the facility of Labour room in the hospital has proved to be infructuous. Similarly no case of Spirometry was done during the whole year.

PARA - 2 : Library records

(Audit Period 2009-10 --- Reference Audit Memo no 07 dated 16.06.10)

- Books worth Rs.1.75 Lakhs missing** - As per annual physical verification of library books for the year 2007-08, 1419 books were found missing from the library of the institute. The value of the missing books is Rs.1,75,480/-. Loss of library books in such high numbers is a serious lapse on the part of officials handling the Library and indicated

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slackness in duties. The matter needs to be investigated and the Government loss may be made good from the defaulter or be written off after following the due process.

2. Late deposit of Fine collected in Government account - As per Rule-8(1) of the CGA(RP) Rules, 1983 - "All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government".

During test-check of receipts on account of Fine received from students for late submission of library books and charges for issuance of books from book bank, it was observed that Government receipts collected by Librarian was not being deposited with the Cashier promptly and was found to be kept with them as long as 178 days as per details given under -

S. No	Date of fine collection in Library	Amount collected (Rs)	Date of Depositing with Cashier	Amount deposited	No. of days delay by Librarian in depositing the case with Cashier - ranging from
1	01.11.08 to 30.11.08	147/-	27.05.09	760/-	178 days
	01.12.08 to 31.12.08	211/-	27.05.09		147 days
	01.01.09 to 28.02.09	131/-	27.05.09		87 days
	01.04.09 to 30.04.09	271/-	27.05.09		27 days
2	02.06.09 to 17.08.09	181/-	03.09.09	379/-	17 days
	18.08.09 to 25.08.09	135/-	03.09.09		08 days
	28.08.09 to 02.09.09	63/-	03.09.09		06 days
3	20.04.09	429/-	27.05.09	1473/-	37 days
	22.04.09	639/-	27.05.09		35 days
	24.04.09	405/-	27.05.09		33 days

3. Retention of Library book for a long period - It has been observed that Books to the teaching staff were issued around three to six years back which have not been returned back. As per the library guide-line books should be returned back at the end of each academic year and may be re-issued if necessary at the beginning of next academic year. Some of the cases of retention of books beyond the stipulated period of 12 months are given in the table under -

S. No	Name of teaching staff	Date of issuing of book	Accession No. of the book
1	Dr. Vandana Chopra	28.02.09	7028, 4281
		04.03.09	4872, 2400, 3597
2	Dr. Babu K T	17.06.09	6916
3	Dr. Vijaya Maithi	05.12.03	2909, 2323
4	Dr. Anupurna Sarangi	18.08.04	4143
5	Dr. Chananjay Shukla	09.03.09	6698, 6700, 6699, 1896, 1732, 5660
		30.07.08	7089, 7094, 6371, 7040
		06.08.08	1190
		10.08.08	4345
6	Dr. Anu Kaman	11.07.09	7426, 7386
		13.11.06	6158
		22.09.09	7382
		14.11.09	6255, 7284
7	Dr. G Pandian	26.11.09	6045
		23.07.08	6452, 6854
		19.01.09	3439
		21.01.09	6233, 6669, 6673

30.09.09	4347.4348
28.02.09	3234
06.06.09	6985.6964

Retention of books beyond 12 months leads to non-circulation of books and depriving the needy students of the legitimate right which is due to them as they pay fees to the college. Reason for non-returning/receiving-back the books be explained to audit.

Incorrect maintenance of issue/return register - It was noticed that the date of issue/return of books issued to the students were not recorded in the Issue Register maintained by the library. In the absence of such vital information, the late-fees collected from the students could not be verified. Reasons for non-recording of dates may be elucidated to audit.

PARA-46

PARA - 3 Income-tax

(Audit Period 2009-10 -- Reference Audit Memo no.04 dated 14.06.10)

During test-check of Income-tax records, it was noticed that :-

1. Short recovery of Rs.71613/- - Shortcomings like (a) Variations in PBR & FORM-16 Gross-salary figures, (b) Rebate on LIC; (d) Exemption u/s 10 of HRA or Rent-receipts etc - were noticed in the Income-tax calculations for the year 2009-10 in the following few cases -

S.No	FY	PBR Pg	Name of the official	Designation	Recovery
1	2009-10	12	Dr. Neeraj Gupta	Assistant Professor	46624
2	2009-10	21	Dr. Ashu Chakrabarty	Dental Surgeon	1484
3	2009-10	42	Dr. Rekha Thomas	MO(Teaching)	3208
4	2009-10	45	Dr. Prabir Mania	MO(Teaching)	16159
5	2009-10	49	Dr. Abhijit S	MO(Teaching)	9645
G-Total=					71613

Detailed calculations of the above cases have been depicted in the enclosed Annexure-1(1/Para-3(1)). Recoveries as stated against their names may be made from the concerned officials, after due verification, under intimation to audit.

2. Non-recovery of income-tax -

- a. PBR Page-2 - An amount of Rs.102353/- was paid to Dr VK Khanna, Ex-Principal (retired) on account of 60% of arrear of 6th CPC during 2009-10 vide bill no.267 dated 14.10.09.
- b. PBR Page-14 - An amount of Rs.68165/- was paid to Dr PR Vaid, Ex-Assistant Professor (retired) on account of 60% of arrear of 6th CPC during 2009-10 vide bill no.267 dated 14.10.09.
- c. PBR Page-19 - An amount of Rs.54062/- was paid to Smt.Sandhya Madan, Ex-Pathologist (retired) on account of 60% of arrear of 6th CPC during 2009-10 vide bill no.267 dated 14.10.09.
- d. PBR Page-25 - An amount of Rs.105384/- was paid to Dr SF Singh, Ex-CMO (retired) on account of 60% of arrear of 6th CPC during 2009-10 vide bill no.267 dated 14.10.09.

No tax was deducted-at-source in any of the above cases. Reasons for the same may be elucidated and the IT-return for the FY-2009-10 filed by the ex-officio may be obtained for verification of self-declaration of the aforesaid income-received to ITO -otherwise-necessary tax may be recovered either from the ex-officials -or- ITO may be intimated regarding tax-evasion by the ex-officials.

3. Non-declaration of honorarium - Honorarium declared by Doctors on account of invigilation/examination/paper-setting/etc. are not available on records.

Handwritten notes:
 Smt. Sandhya Madan
 Ex-Pathologist
 PBR Page-19
 Smt. Sandhya Madan
 Ex-Pathologist
 PBR Page-19
 Dr. SF Singh
 Ex-CMO
 PBR Page-25

Handwritten notes:
 Sec 13.4
 No recovery known
 from our side
 Reported
 Rs. 71613/-
 known by ITO

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- 4. Income from other sources - Declaration of the official under his/her signature not obtained from the officials regarding the items-wise nature and amount of the declared 'Income from other sources'.
- 5. Other Irregularities -
 - (a) Document submitted by the assessee's were not signed by the DDO - especially Rent receipts against which HRA exemption was allowed.
 - (b) Photocopies of the 'Lease agreement' of the house against proof of rent payment on which HRA exemption was sought u/s 10 were not enclosed in some cases.

PARA-47

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PARA - 4 Non Maintenance of Boys Fund/Caution Money/Supdt Exam Cash Book (Audit Period 2009-10--- Reference Audit Memo no 05 dated 14.06.10)

The college collects admission fee at the time of new admission between 14th July to 31st October every year and upto 15th April every year from 2nd, 3rd & 4th year students. The fees collected during last year can be divided under Four sections as under:-

	Sub Heads	Receipts		Payments
		New admission cases	Old cases	
a	Government Dues	57,770/-	88,320/-	
b	Boys Fund	27,250/-	69,000/-	72,344/-
c	Caution Money	1,36,250/-	(One time only)	85,250/- (69x1200) + 205 as Bank Charge
d	Supdt. Exam	79,570/- Intrest=16,537/-	188x380=71,440/- 88x140=12,320/-	1,48,027/-
			G.Total=8,37,600/-	

The above figures were collected from the pass Books of each fund which contains the details of fees collected from the students and expenditure incurred pertaining to above mentioned four categories.

The following audit observations are made:-

1. The college has not maintained any proper cash book indicating daily receipts and payments in respect of above named funds which is a gross violation of the financial rules. In absence of this college has not been able to check the correctness of balances shown by the bank at any stage. For example an excess credit of Rs.1000/- in Caution money account on dt.27.08.09 was not detected by the college. Further bank debited an amount of Rs.205/- in the caution money account various dates, but the college did not ask the bank to reverse such entries.
2. All the money collected on behalf of Supdt. Exam University of Delhi on account of university enrolment fee, Development fee and other misc. Funds was not being transferred to the Delhi University on regular basis. For example only an amount of Rs 1,48,027 were remitted to the university against total collection of Rs 1,79,867/- during the year under audit. Total balance in the account as on date was Rs 6,31,898/- which includes an interest of Rs. 16,537/- earned during the year. The amount of interest earned during the previous years along with surplus amount, if any, may be deposited into the Government account.
3. All the unclaimed deposits on account of caution money lying for a period beyond one year of completion of course by the students (As per information given by Admission broacher) are required to be transferred to the Government account. Accordingly surplus amount in the account be calculated and deposited into the Government account. This may also include interest allowed by the bank. Further surplus amount in respect of 1st,

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PART II

PARA-48

CURRENT AUDIT (2010-11 & 2011-12)

Para No. 01

1000 - 48

Subject:- Unauthorised Expenditure on Engagement of Guest Lectures

During the course of audit of accounts for the years 2010-11 and 2011-12 in r/o the NHMC & Hospital, GNCTD, it has been noticed that the following manpower is available related to imparting Homoeopathic Education to the 100 students admitted in the College.

S.N.	Nomenclature of post	Filled
1	Principal	01
2	Professor	00
3	Asstt. Professor	10
4	Medical Officer Teaching	18
	Total	29

Out of these 29 filled posts of Teaching Faculty, one Medical officer has been detailed for duty at Dr. B.R. Sur Hospital

Apart from this manpower, the hospital authorities have been hiring Guest Lecturers. The institution has incurred the following expenditure during the years 2010-11 and 2011-12:

2010-11	No. of lectures - 4177	Remuneration paid Rs.25,91,10/-
2011-12	No. of lectures - 3255	Remuneration paid Rs.21,90,800/-

A considerable amount out of public exchequer is being spent every year on inviting Guest Lecturers. As per Annexure 'C' (Regulation 7(iii) and 7(iv) of CENTRAL COUNCIL OF HOMOEOPATHY DEPARTMENT, the Minimum Teaching Staff for Degree College of Homoeopathy (100 bedded) has been prescribed which is as under:

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S. No.	Name of the Department	Professor	Reader	Assistant Professor
1	Anaesthology			
2	Physiology (incl. Biochemistry)		2	
3	Organon Of Medicine*			
4	Homoeopathic Pharmacy*		1	
5	Homoeopathic Materia Medica*		1	
6	Pathology & Microbiology			
7	Forensic Medicine & Toxicology		2	
8	Practice Of medicine*			
9	Surgery			
10	Gynaecology & Obstetrics			
11	Community Medicine			
12	Repertory*			
	Total	13	15	15

TOTAL 43

1. According to the filled posts in NHMC & Hospital, the institution falls short of 15 faculty members only but the department has been engaging 20 Guest Faculty members for last many years.
2. Further as CCH guidelines, in the Department of Organon of Medicine, Homoeopathic Pharmacy, Materia Medica, Repertory and Practice of Medicine, the teaching staff shall be on regular full time basis only; whereas the department has appointed Guest Lecturers/Part-time lecturers in these streams also. (Medicine - Dr. N. Das Gupta, Organon - Dr. Anil Singhal, Materia Medica - Dr. E. S. Mathur, Pharmacy - Dr. Kabir Tandon.)
3. Scrutiny of the records revealed that the department has **NOT BEEN** adopting **TRANSPARENT PROCESS OF APPOINTMENT** of Guest Faculty.
 - (i) No advertisement has ever been issued for the appointment of these Guest lecturers;
 - (ii) No Approved guidelines regarding Selection Criteria is available in records of the department
 - (iii) The procedure of appointing a Guest Lecturer involves (a) Annual requirement obtained from all the departments (b) Bio-data of Guest Faculty is approved by the Principal and sent to the Guest Verification committee and after scrutinization the Guest lecturers are categorized and appointed
 - (iv) **MODE OF OBTAINING THE BIO-DATA** of the Guest **NOT AVAILABLE ON RECORD**
 - (v) No appointment letter is issued to the Guest Lecturers
 - (vi) No terms and conditions are adopted

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- 19/12/12 53 54
4. The list of the Guest Lecturers attached with the file reveals that many of the lecturers have been appointed for many years by the institution such as Dr. Anil Singhal, Dr. Kabir Tandon, Dr. R.K. Mishra, Dr. N.D. Gupta, Dr. N.C. Saxena, Dr. Rachna Jain, Dr. Sunil Batra, Dr. Versha Swastik
5. It is also pertinent to mention here that the Directorate of ISM & Homoeopathy with the approval of Principal Secretary (Health & Family Welfare), GNCTD has provided the NHMC&H with 09 Medical Officers, bringing down the deficit to 06 faculty members, but the still the Department has been hiring 11 Guest Lecturers.

The files related to the appointment of the Guest Lecturers should be dealt with by the Administration or in the Establishment Branch and not by the Academic Incharge.

The Expenditure incurred on the Guest Lecturers appointed more than the actual requirement is irregular, the same may be got regularized by the competent authority.

Appointment of the Part-time/guest lecturers in the streams, in which, according to the CCH guidelines only full time regular teaching staff was required, is irregular. Those appointments may be got regularized by the Directorate.

Compliance as suggested may be carried out and clarification regarding observations pointed out at 3, 4 & 5 may be submitted to the audit

Para No. 02

Page no 49

Subject: X-ray Machine

During the course of audit of accounts for the years 2010-11 and 2011-12 in r/o Nehru Homoeopathic Medical College & Hospital, GNCTD, Defence Colony, New Delhi, it has been noticed that X-ray Machine of the Hospital has not been functioning since 29-07-2009. This machine was purchased in the year 1977 and is 32 years old and has become obsolete. The said machine has also been declared as "Unserviceable" and beyond repairs by M/s. Siemens.

For the purchase of new X-ray Machine, provision to the tune of Rs.12.00 lacs and Rs.17.00 lacs was kept in financial year 2010-11 and 2011-12 respectively. In the year 2010-11, three tenders received, technical bids of 02 suppliers were received. Price bid were open

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subsequently and L-1 firm M/s. Allengers Medical System Ltd was found to have quoted Rs.16,45,502/-. The price quoted was considered to be on the higher side and the Purchase Committee decided to float fresh tenders.

In the year 2011-12, EPC floated tenders and 02 tenders were received and price bids were opened and found that L-1 price was Rs.15,09,600/-. The Purchase Committee cancelled the tender enquiry with the direction that technical specifications may be re-considered. On both the occasions, the budget was surrendered. The purchase of the X-ray machine could not be executed.

In the case of Non-availability of the X-ray facility, the patients care in OPD as well as IPD has been suffering badly. The matter may be taken up with the EPC and technical specifications may be got approved once for all and tender enquiry floated. The X-ray machine may be procured on urgent basis so that patient care may not be compromised

Para No. 03

Para No. 50

Subject: Outsourcing of Security Services & Sanitation Services

During the course of audit of accounts for the years 2010-11 and 2011-12 in r/o Nehru Homoeopathic Medical College & Hospital, GNCTD, Defence Colony, New Delhi, it has been noticed that

(A) Security Services have been outsourced to M/s. Gorkha Security Services. These services had been awarded to the agency on 10th Jan 2009. For the purpose, an Agreement had been duly executed between the HOD, NHMC&H and M/s. Gorkha Security Services. The agreement entered into was for the period of 12 months i.e., the validity of the agreement was upto 09.01.2010.

As per item No. 35 of the terms and condition, the contract period may be extended by another 12 months, whereas, the same contract is being in existence till date i.e., after a lapse of 21 months. It could not be ascertained on what basis, the contract is being extended from time to time and why the fresh tenders are not floated for the contract.

(B) Sanitation Services have been outsourced to M/s. Pink Housekeeping. These services were outsourced on 27th Nov 2008. Till date the same contract is in existence through regular extensions.

As per terms and condition, the contract period may be extended by another 12 months, whereas, the same contract is being in existence

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till date i.e., after a lapse of 23 months. It could not be ascertained on what basis, the contract is being extended from time to time and why the fresh tenders are not floated for the contract

Observations of the audit are as under:

1. As per GFR 204, normally no extensions should be granted but in case any extension has been granted, it should be allowed through formal amendments to the contract duly signed by parties to the contract. Here in this instant case, no amendments have been made in the original contract.
2. The selected contractor is required to furnish a Performance Security within 15 days of receipt of Letter of Offer for an amount equal to 10% of the total value of the contract in the form of an A/C Payee DD, FD from a commercial bank or Bank Guarantee from a commercial bank in an acceptable form in favour of HOD. This performance guarantee security shall remain valid for a period of sixty days beyond the date of completion of Contractual Obligation. The records produce to the audit does not show whether any Performance Guarantee had been obtained or not OR if obtained whether the same is valid beyond the period of completion of the Contract.
3. As per instructions of the Terms and Conditions, the Contractor shall abide by and comply with all the relevant laws and statutory requirements covered under Labour Act, Minimum Wages and Contract Labour (Regulation & abolition Act 1970, EPF etc with regard to the personnel engaged by him for Security Purpose. It will be the responsibility of the contractor to provide details of manpower deployed by him in the department and to the Labour Department. But the same are not being followed by the Contractor.
4. As per items of the terms & conditions, the Contractor shall be liable & responsible to provide all the benefits viz. PF, ESI, Bonus Gratuity, Leave etc. to the staff engaged by him. PF subscription deducted from the payment of the personnel engaged and equal employer's amount of contribution should be deposited with the respective PF authorities within seven days of close of every month. AND the Contractor will have to deposit the proof of depositing employee/employer's contribution towards PF & ESI etc. of each employee in every three months. If the contractor failed to remit employee/employer's contribution towards PF subscription etc. within the stipulated time, the Department is entitled to recover the equal amount from any money due

(S) 50 H/K 51

- or accrue to the Contractor under the Agreement and will be deposited with the authorities concerned on behalf of the contractor. Both these conditions are being violated in this institution. No proof of any kind with reference to above is being asked from the Contractor concerned.
- 5. As per terms & conditions, the Contractor shall disburse the wages to its staff deployed in the Department every month through ECS or by Cheque in the presence of representative of the Department.
- 6. The Contractor shall ensure full compliance with tax laws of India with regard to this contract and shall be solely responsible for the same. The Contractor shall submit copies of the acknowledgements evidencing filing of returns every year and shall keep the Employer fully indemnified against liability of tax, interest, penalty etc. which may arise of this contract. No such documents are being obtained by the Institution from the Contractor.
- 7. As per terms and conditions, the antecedents of staff deployed shall be got verified by the Contractor from local police authority and an undertaking in this regard to be submitted to the department and the Department shall ensure that the contractor complies with the provisions. No such action has been taken by the Department in this regard.
- 8. As per terms and conditions, the contractor will maintain a register on which day to day deployment of personnel will be entered. This will be countersigned by the authorized official of the Department. While raising the bill, the deployment particulars of the personnel engaged during each month, shift wise, if any should be shown. No such record is being maintained by the contractor/department.

The department was issued an audit memo requesting them to submit the clarifications pointed out above, but no reply was submitted by the department.

Immediate steps may be taken to float fresh tender enquiry for both the services outsourced and execute the agreements keeping in view of the above provisions. Compliance may be communicated to the audit.

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3/02/15
Para No. 04 **Para No 51**

Subject:- Installation of LAN & Purchase of Computers/ distribution

A study was conducted regarding feasibility of Computerization of NHMC&H in 2003. For the purpose, the Department needed 60 nos. of computers and in phase I the department had purchased 17 computers, 01 server and peripherals were purchased in 2005 for Rs.9,61,366.00 after the

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approval of the finance department GNCTD. Further the Installation of LAN was proposed and submitted in 2007 which was got approved by the IT Department and the Finance Department accorded financial sanction of Rs.6,35,338/- for the purpose in the year 2007-08. An advance was drawn for Rs.6,35,338/- and submitted to the NICSI through which Local Area Network was proposed to be installed.

In the meantime, the department in phase II, purchased another lot of 30 computers in 2009 incurring Rs.15,15,414.00. But since the advances in Science & Technology were drastically changed during the interval of 03 to 04 years, the CONFIGURATION & style of computers were also changed correspondingly. These 30 computers were purchased with contemporary prevalent configurations. The Proposed Distribution of these 30 computers was as under:

SN.	Name of the department	No. of Nodes/Computers
1	Central Regn. & Enquiry System (Outdoor patient Care)	11
2	Ward Information system (Indoor Patient Care)	03
3	Central Library System	03
4	Laboratory Information system	04
5	Accounts & Payroll system	04
6	Establishment	04
7	College Information system (Principal Office)	01
	Total	30

Due to delay in Installation of LAN many of LAN Nodes were destroyed over the period of 02 years as the Department of Radiology, Pathology, Physiology, Biochemistry and repertory had been shifted from their original site. Every now & then, items needed for the functioning of the LAN Services are being purchased by the Department through drawing Advance. Although, a Committee for Installation of LAN & Computerization of NHMC & Hospital had been constituted comprising of Dr. Rakesh Thakkar as Chairman and Dr. Parul, Dr. Abhilash and Dr. George Mathew as members yet the installation of LAN is under progress even after a lapse of 09 years and spending more than Rs.32.00 lacs. Still there are vital installations to be purchased before LAN could be made operational and these are:

1. Installation of Online UPS for Server,
2. Installation of antivirus for Server

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Waiting for 09 long years for Installation of LAN services, indicates whether the Hospital/College does not requires it at all or the services being rendered by the Institution have been suffering badly.

The total of 47 computers has not been distributed as were proposed at the time of purchase. The details are as under

S.N.	Name of the department	No. of computers issued
1	Accounts Branch	02
2	Admn. & Establishment	03
3	OPD	07
4	IPD	02
5	Pathology	03
6	Care Taker	01
7	Storekeeper+ medical store	02
8	Principal	02
9	Library	03
10	RTI	01
11	Repertory	06
12	Radiology	02
13	Materia & Medica	02
14	Physiology	02
15	Organon	01
16	Pharmacy	01
17	FMT	01
18	Surgery	01
19	Preventive & Social Medicine	01
20	Gynae & Obstt.	01
21	Anatomy	01
22	Medicine	01
	total	47

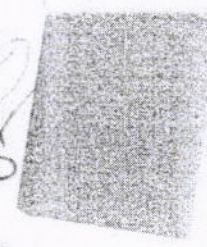
The details of distribution shows the computers have been distributed to the departments for which these were not proposed. Packing of many of the computers has not been opened till date although at the time receiving the computers were checked. The Guarantee/Warranty of these computers is still valid.

Approved: _____

PARA-52

Para No. 05

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Subject:- Adjustment of Contingent Advances

The Head of Office may under the provisions of GFR 192 (1)(2), sanction advances to a Govt. servant for purchase of goods or services or any other specific purpose needed for the management of the office and the adjustment bill alongwith balance if any shall be submitted by the govt. servant within 15 days of the drawal of advance, failing which the advance or balance shall be recovered from his next salaries.

During the course of audit of accounts for the year 2010-11 and 2011-12 in r/o of NHMC & Hospital GNCTD, it has been noticed that on number of occasions advances had been sanctioned but adjustment of those advances have not been made despite a lapse of prescribed limit of adjustment. Details of advances are as under:-

S.N.	Bill No. & date	Particulars	Amount
1	55/24.5.2011	Adv. On a/c of Purchase of Antivirus	Rs.99,086.00 Adjusted
2	84/29.06.2011	Purchase of UPS	Rs.48,803.00
3	132/20.8.2011	Inspection fee CCH	Rs.20,000.00 Adjusted
4	357/6.3.2012	AMC Website of NHMC	Rs.17,046.00 Adjusted

It is requested the aforesaid advances may be adjusted immediately and compliance may be submitted to the audit.

Para No. 06

Subject:- Adjustment of Final Bill of LTC

During the course of audit of accounts for the year 2010-11 & 2011-12 in r/o NHMC & Hospital, it has been noticed Sh. Om Prakash, Ward Boy had been paid LTC Advance of Rs.44,200/- for the block year 2010-13 vide bill No.211/LTC dated 01.11.2011. As per rule, the advance paid for LTC facility is mandatory to be adjusted within one month of the return journey. The Official has returned to duty in the month of November 2011 but till date the adjustment bill has not be preferred to the PAO concerned. It is requested that the final adjustment bill may be preferred to the PAO immediately after recovery/payment (as the case may be) of the balance amount. Compliance may be communicated to the audit.

Settled as per
reply no. NHMC 24/acc. no. 1185
date 18.3.14

Alc Boy

18/3/14
Sr. A.D.

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Production/Maintenance of Records

The following records were not made available to the audit or are not maintained in the institution:

- Property Register
- Condemnation record/file
- Register of Unserviceable stores/Dead Stock Register
- Log Book of the Photocopier machine.

Zahid Hussain

(Zahid Hussain)
IAO

PARA NO. ~~54~~ 54

(Audit Memo No 16 dated 05/6/2015)

Sub : Outsourcing of Security Services and Dietary/Kitchen Services.

During the course of audit of accounts of for the years 2012-2015 in respect of Nehru Homoeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-24. The following discrepancies have been noticed by the Audit:-

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- (A) Security services have been outsourced to M/s Gorkha Security Services, M-S, Vardhman City -II Plaza, Asaf Ali Road, New Delhi-110002 on 10/01/2009 for a period of one year which was extendable for another one year. After a lapse of 6 1/2 years the same contract is still in existence, the extension is being given by HOD from time to time to the same contractor the reasons best known to the department. It could not be ascertained on what basis the contract is being extended from time to time and why the fresh tenders were not floated for the contract.
- (B) Dietary/Kitchen services have been outsourced to M/s Prime Services, F-30, Moti Nagar, New Delhi-15, on 20/07/2009 for a period of one year which was extendable for another one year. After a lapse of approximate 6 years the same contract is still in existence, the extension is being given by HOD from time to time to the same contractor the reasons best known to the department. It could not be ascertained on what basis the contract is being extended from time to time and why the fresh tenders were not floated for the contract.

While as per GFR 204 normally no extension should be granted but in case any extension has been granted, it should be allowed through formal amendments to the contract duly signed by the parties to the contract.

Here in the instant case, the department violating the instructions/guidelines of the GFR without amending the contract, allowed the agency to provide its services by granting extension from time to time. The department should have obtained the approval of the Finance Department from time to time for its extension through its administrative department. As such the extension granted to the Services provider is irregular and need to be regularized by obtaining ex-post facto approval from the Finance Department through their administrative department.

Further, immediate steps may be taken to float fresh tenders for both the services outsourced and execute the agreement keeping in view the provisions of GFR 204.

NO. 03

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Memo No 18 dated 09/06/2015

Subject: Irregularities in Pay Fixation.

During the course of test check of the Service Book it is observed that in the following two cases first Smt. Shoma Lahiri, H/C and Smt. Renu Bhatia, Steno Increment has been given to them on the higher grade pay of 13060 instead of 4200 while re-fixing their pay on account of financial up-gradation under the Modified Assured Career Progression scheme which is irregular. However, In the case of Sh. Kunj Bihari, Nursing Orderly his pay was raised to Rs. 7970 +1900 on 01.07.2012 while it should have been 7760 + 1900 as observed by the audit.

Smt. Shoma Lahiri, Head Clerk

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment by the department
Pay as on 10/01/2012	12550 + 4200	12550+4200
Pay after granting MACP on 11/01/2012	12550 + 4600	12550+4600
01/07/2012	13060+4600	13070+4600
01/07/2012	13580+4600	13600+4600
01/07/2013	14130+4600	14150+4600

Smt. Renu Bhatia, Gr.II (Stenographer)

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment by the department
03/05/2012	13840 + 4200	13840+4200
Pay after granting MACP on 04/06/2012	13840 + 4600	13840+4600
01/07/2012	14390+4600	14390+4600
01/07/2012	14950+4600	14960+4600
01/07/2013	15540+4600	15550+4600
01/07/2014	16150+4600	16160+4600

Sh. Kunj Bihari, Nursing Orderly

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment by the department
01/07/2011	7470+1900	7470+1900
01/07/2012	7760+1900	7970+1900
01/07/2013	8050+1900	8270+1900
01/07/2014	8350+1900	8580+1900

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Hence above irregularities in pay fixation in respect of above employees from the pay may be checked and re-fixation may be done after due verification of records and necessary recovery may be made under intimation to the audit. All such similar cases may be reviewed by the department at its own level.

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PARA NO. 04:

(Audit Memo No 17 dated 08/06/2015)

Sub : Library Books.

During test check of library record of audit period 2012-15 it has been found that the following books have been issued to the Faculty members but not returned by them till date. Detail of the books issued is as under:-

S.NO	NAME OF Faculty	NAME OF BOOKS	DATE OF ISSUE	ACC. NO.	PRICE (in Rupees)
1.	Dr. B.M. Sharma	A Repertory of Homoeopathic Materia Medica	10/09/2012	7228	334.32
		B Repertory of Hering Guiding Symptoms of Homoeopathic Materia Medica	11/10/2012	7324	501.83
2.	Dr. Neeraj Gupta	A Lesser Writing	15/10/2013	4761	65.00
		B Therapeutic Hints	15/10/2013	829	--
		C Homoeopathic Symposium	15/10/2013	2539	40.00
		D H. science of Therapeutics	18/10/2013	5178	70.00
		E Surgical Diseases	18/10/2013	6535	62.40
		F Homoeopathy	02/11/2013	1040D	Donation
		G H Rin.	02/11/2013	4624	195.00
		H Notes on miasm	02/11/2013	5578	120.00
		I Chronic Disease	02/11/2013	43D	Donation
		J Lecture on H. Therapeutics	04/11/2013	5508	90.00
		K Mental Symposium of Homoeopathy	04/11/2013	1012D	Donation
		L Homoeopathic Therapeutics	04/11/2013	5685	450.00
3.	Dr. Sanjeev Rai	A Human Anatomy Vol-I	14/08/2012	02CS	270.00
		B Human Anatomy Vol-II	14/08/2012	14CS	270.00
		C Human Anatomy Vol-III	14/08/2012	07CS	270.00
		D Clinical Anatomy of	26/09/2012	17CS	2185.00

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			systems			
		E	Manual of Practical Anatomy Vol.-I	26/09/2012	5927	325.00
		F	Manual of Practical Anatomy Vol.-II	26/09/2012	5930	325.00
		G	Manual of Practical Anatomy Vol.-III	01/10/2012	5933	325.00
		H	Heart sounds and murmurs with CD	11/10/2012	6838	195.00
		I	Atlas of Human Anatomy with CD	11/10/2012	309CS	
		J	Atlas of Histology with functional anatomy	11/10/2012	6608	2792.00
		K	Mnemonic Series	11/10/2012	6808	22.00
		L	Pharmacological Classification of Drugs	20/07/2013	612D	Donation
		M	Text book of Pathology	13/01/2014	7398	761.00
		N	Text book of Pathology with MCQ's	13/01/2014	7070	712.00
		O	Principles and Practice of Medicine	08/08/2014	8254	1492.67
		P	Synthetic Repertory Vol-I	17/09/2014	4005	} 500.00
		Q	Synthetic Repertory Vol-II	17/09/2014	3998	
		R	Synthetic Repertory Vol-III	17/09/2014	3993	
4	Dr. Rashmi Chowdhry	A	Classical Homoeopathy for professional	18/10/2013	6970	219.00
		B	New Manual of Homoeopathic Materia Medical with Repertory	18/10/2013	914	Book bank
5	Dr. Mohit Mathur	A	Keynotes and Redline Symptoms of Materia Medica	02/11/2012	6486	150.00
6	Dr. Sapna Gupta	A	Genius of Homoeopathy	31/07/2012	4727	45.00
		B	Basic Pathology	13/09/2012	7384	821.25
		C	Pathology Secrets	25/09/2012	6999	159.00
		D	A Treatise on Organon of Medicine Part -III	18/11/2014	4017	27.66
		E	A Treatise on Organon of Medicine Part -I	18/11/2014	7245	132.00
7	Dr. Abdul Matin Molla	A	Symptoms and Signs in Clinical medicine	11/08/2014	8272	622.00
		B	Bio-statistics	30/08/2014	291CS	310.00

Had the books returned timely the same could have been used by other Faculty members or students. Immediate action may be taken to get the books back with penalty or value of the book under intimation to audit. It is also seen by the audit that physical verification of Library books was

Para 2

Audit Memo No.06
Dated:-17/08/2017

Sub: - Recovery of Rs.1,14,083/- on account of Wrong fixation of Pay .

During the test check of pay fixation cases in respect of the employees of Nehru Homeopathic Medical College & Hospital, New Delhi for the audit period, it has been noticed that pay of Sh. Jagdish Chand, LDC , Sh. Balbir Singh, LDC were wrongly fixed as per details given below:

(A) Sh. Jagdish Chand, LDC

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per audit observation (Rs.)	Remarks
01.07.2011	8320+1900	8320+1900	Pay Band Rs.5200-20200 G.P. 1900
01.05.2012	8630+2000	8320+2000	Granted MACP in the pay band 5200-20200 G.P.2000 and opted for pay fixation from the date of next increment i.e. 01.07.2012
01.07.2012	9280+2000	8950+2000	
01.07.13	9620+2000	9280+2000	
01.07.14	9970+2000	9620+2000	
01.07.15	10330+2000	9970+2000	
01.01.16	32000	31100	Pay fixed as per 7th CPC
01.07.16	33000	32000	
01.07.17	34000	33000	

Amount To be recovered Rs. 51,826/-

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(B) Sh. Balbir Singh, LDC

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per audit observation (Rs.)	Remarks
01/05/2004	3140	3140	Pay Scale Rs.2550-3200
28/05/2004	3370	3300	ACP granted in the pay scale of Rs.2610-60-2900-65-3300-70-4000
01/05/2005	3440	3370	
01/01/2006	6530+1800	6400+1800	Pay fixed after giving the benefit of one additional increment of Rs.70/- as per finance deptt. order no.10/02/2011-E-III/A dated 19/03/2012
01/07/2006	6780+1800	6650+1800	
01.07.2007	7040+1800	6910 +1800	
01.07.2008	7310+1800	7180+1800	
01.09.2008	7590+1900	7450+1900	Ist MACP granted in the PB Rs.5200-20200 G.P.1900
01.07.2009	7880+1900	7730+1900	
01.07.2010	8180+1900	8020+1900	
01.07.2011	8490+1900	8320+1900	
28.05.2012	8490+2000	8320+2000	IInd MACP Granted in the Pay Band 5200-20200 G.P.2000 opted for fixation from date of next increment i.e. 01/07/12
01.07.2012	9140+2000	8950+2000	

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01.07.2013	9480+2000	9280+2000	
01.07.2014	9830+2000	9620+2000	
01.07.2015	10190+2000	9970+2000	
01.01.2016	32000	31100	Pay fixed as per 7th CPC
01.07.2016	33000	32000	
01.07.2017	34000	33000	

Settle
2014
140-15

Amount To be recovered Rs. 62,257/-

Pay of the officials may be got revised and overpayment of **Rs.1,14,083/-** (Rs.51826 + 62257) may be recovered and deposited into govt. account under intimation to audit. Similar cases may also be reviewed at your own level and action may be taken accordingly.

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Recovery detail with One Diagram statement in /o Mrs. Neelina/o Shri Jagdish, LOS

Period	G. Pay	G. Pay	DA	HRB	Total	G. Pay	G. Pay	DA	HRB	Total	G. Pay	G. Pay	DA	HRB	Total	Balance	DA	HRB	Total	
Jul-11	8320	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Aug-11	8310	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Sep-11	8320	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Oct-11	8320	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Nov-11	8320	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Dec-11	8320	2000	5986	3096	19402	8320	2000	5986	3096	19402	0	0	0	0	0	0	0	0	0	0
Jan-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
Feb-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
Mar-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
Apr-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
May-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
Jun-12	8320	2000	6708	4096	20124	8320	2000	6708	4096	20124	0	0	0	0	0	0	0	0	0	0
Jul-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Aug-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Sep-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Oct-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Nov-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Dec-12	8950	2000	7884	3285	22119	9280	2000	8122	3384	22786	330	0	0	0	0	0	0	0	0	0
Jan-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
Feb-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
Mar-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
Apr-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
May-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
Jun-13	8950	2000	8760	3285	22995	9280	2000	9024	3384	23688	330	0	0	0	0	0	0	0	0	0
Jul-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Aug-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Sep-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Oct-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Nov-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Dec-13	9280	2000	10152	3384	24816	9620	2000	10458	3486	25564	340	0	0	0	0	0	0	0	0	0
Jan-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
Feb-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
Mar-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
Apr-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
May-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
Jun-14	9280	2000	11280	3384	25944	9620	2000	11620	3486	26726	340	0	0	0	0	0	0	0	0	0
Jul-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Aug-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Sep-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Oct-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Nov-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Dec-14	9620	2000	12433	3486	27539	9920	2000	12808	3591	28369	350	0	0	0	0	0	0	0	0	0
Jan-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Feb-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Mar-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Apr-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
May-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Jun-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Jul-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Aug-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Sep-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Oct-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Nov-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0
Dec-15	9620	2000	13131	3486	28337	9920	2000	13526	3591	29087	350	0	0	0	0	0	0	0	0	0

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Dec-07	6910	1800	794	1613	12107	7040	1800	796	2657	12388	130	0	12	30	181
Jan-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Feb-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Mar-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Apr-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
May-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Jun-08	6910	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Jul-08	7180	1800	1045	2613	12368	7040	1800	1051	2652	12553	-130	0	16	39	185
Aug-08	7180	1800	1437	2694	13111	7310	1800	1458	2733	13301	-130	0	21	39	190
Sep-08	7450	1900	1496	2805	13651	7590	1900	1518	2847	13855	-140	0	22	42	204
Oct-08	7450	1900	1496	2805	13651	7590	1900	1518	2847	13855	-140	0	22	42	204
Nov-08	7450	1900	1496	2805	13651	7590	1900	1518	2847	13855	-140	0	22	42	204
Dec-08	7450	1900	1496	2805	13651	7590	1900	1518	2847	13855	-140	0	22	42	204
Jan-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
Feb-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
Mar-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
Apr-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
May-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
Jun-09	7450	1900	2057	2805	14212	7590	1900	2088	2847	14425	-140	0	31	42	213
Jul-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Aug-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Sep-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Oct-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Nov-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Dec-09	7730	1900	2600	2889	15119	7880	1900	2641	2934	15355	-150	0	41	45	236
Jan-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
Feb-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
Mar-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
Apr-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
May-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
Jun-10	7730	1900	3371	2889	15890	7880	1900	3423	2934	16137	-150	0	52	45	247
Jul-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Aug-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Sep-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Oct-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Nov-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Dec-10	8020	1900	4464	2976	17360	8180	1900	4536	3024	17640	-160	0	72	48	280
Jan-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
Feb-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
Mar-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
Apr-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
May-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
Jun-11	8020	1900	5059	2976	17955	8180	1900	5141	3024	18245	-160	0	82	48	290
Jul-11	8320	1900	5928	3066	19214	8490	1900	6026	3117	19533	-170	0	96	51	319
Aug-11	8320	1900	5928	3066	19214	8490	1900	6026	3117	19533	-170	0	96	51	319
Sep-11	8320	1900	5928	3066	19214	8490	1900	6026	3117	19533	-170	0	96	51	319

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Para 03

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Audit Memo No. 08
Dated: 18/08/2017

Sub:- Books worth Rs.4146/- not entered in Accession register.

On scrutiny of Purchase file of library of NHMC & H, it has been noticed that following purchases were made for Homeopathic Medical Books during audit period:-

Partly (Rs.2057)
Settled
204
L-10-15

Financial Year 2015-16 Purchase order No.F.10 (2-A)/2003-04/NHMC/LIB/336 dated 02/02/2016 was issued in favour of M/s SS Publishers and Distributors (P) Ltd. On the basis of purchase order 01 book (Title - Clinical Surgery (IE),3ED) costing Rs.1579.24/- were supplied and expenditure sanction was accorded by Head of office vide sanction order dated 28/03/2016 and payment of Rs.1579.24/- was released vide bill no 428 dated 31/03/2016. Accession no. mentioned on the bill as 8984 but book with title "Infertility Diagnosis Management & IVF" was entered against this number instead of "Clinical Surgery (IE),3ED".

Financial Year 2016-17 Purchase order No.F.10 (2-A)/2003-04/NHMC/LIB/5189 dated 17/03/2017 was issued in favour of M/s B Jain publishers(P) Ltd.(L-1. On the basis of purchase order 196 books of 78 titles costing Rs.52119/- were supplied and expenditure sanction for Rs.52119/- was accorded by Head of office vide sanction order dated 28/03/2017 and full payment was released vide bill no 448 dated 29/03/2017. It was certified on the bill that all the books have been received and entered in Accession register.

Further scrutiny of Accession register revealed that books as per details given below was not entered in the accession register:

S.N o.	Title of the Book	S.No. as per invoice	Qty. recd. as per invoice	Qty. Entered in the accession register	Qty not entered in accession register	Net Value of the books not entered (Rs.)
01	Objective type Question & Answer	13	02	01	01	188.00
02	Repertorization	32	06	--	06	289.80
03	Decoding the dose	54	15	--	15	2089.50
06	Clinical Surgery (IE),3ED	01	01	--	01	1579.24
	TOTAL		26	01	25	4146.54

Partly settled
out of hand

Settled
out of hand
Settled

Library in charge had certified the bill and payment had been released without restricting the amount of the aforesaid bills. Audit is of the view that aforesaid books were neither supplied by the agency nor entered in the accession register. Amount of Rs.4146/- may be recovered from the agencies and deposited in Govt. Account under intimation to audit.

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Para 05

PMAA-59

23-28
Audit Memo No.14
Dated: 22/08/2017

Sub: - Running of vehicle after expiry of validity of fitness.

On scrutiny of record files of Vehicles and copy of registration certificate provided by Nehru Homeopathic Medical College & Hospital, it is found that the life of ambulance/validity of Fitness has been expired and the cost of maintenance till 31/03/2017 is also more than the cost of the vehicle as detailed below:

Vehicle No.	Vehicle Class	Cost of Vehicle	Expenditure incurred on maintenance during 2015-17	Expenditure incurred on maintenance upto 31/03/2017	Date of Registration of vehicle	Fitness Valid upto	Delay for fitness
DL1A-1214	Ambulance	Rs.2,43,350/-	Rs.71,196/-	Rs.2,68,472/-	02/02/2001	30/01/03	14 years

The Fitness certificate of the ambulance has been expired on 02/02/2003, but the vehicle is still running after expiry of the fitness certificate for more than 14 years on Delhi roads. No efforts have been made by the department to obtain the fitness certificate from the Transport Department, GNCT of Delhi. It is in violation of Motor Vehicle Rules of GNCT of Delhi.

Ambulance may be used for the welfare of patients and not for general purpose and fitness certificate of the ambulance may be obtained from the Transport Department under intimation to audit.

PART - II
CURRENT AUDIT REPORT

2018-2021
Para No- 01 :- Overpayment of Pay & Allowances/HRA during leave beyond a period of 180 days, amounting to Rs.227054-.

(Ref. Audit Memo No. 3 dated 7/6/2021)

As per provisions of Para 6(a)(i) of Min. of Finance , Dept. of Expenditure OM No.2(37)-E.II(B)/64 dated 27/11/1965 as amended from time to time the drawal of HRA during the period of leave in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d) of the OM ibid.

Vide OM No.2(9)/2012-E.II(B) dated 27/8/2012 of Min. of Finance , Dept. of Expenditure, it is further clarified that "the drawal of HRA during leave (including /CCL) in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d).

During the test check of the service records, Service Book, Personal files, PBRs , Bills etc., it has come to notice that the following employees remained on continuous leave for more than 180 days and instead of leave salary, they have been paid full salary including HRA periodically without taking certificate as per rules i.e. certificate prescribed in para 8 (d), resulting in overpayment of pay and allowances/HRA as detailed below:-

(A) Name & Designation : Dr.SunitaMinz, Medical Officer

Leave availed: 180 days maternity leave from 28/2/2018 to 26/8/2018 and 180 days Child Care Leave from 27/8/2018 to 22/2/2019 ; Basic Pay: 80900

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	27/8/2018 to 31/8/2018	5 days	Rs.19416	Rs. 3132
2	01/09/2018 to 30/1/2019	5 months	Rs.19416	Rs.97080
3	1/2/2019 to 22/2/2019	22 days	Rs.19416	Rs. 15255
TOTAL		180 days		Rs.115467

(B) Name & Designation : Mrs.Malsawmkin Vaiphe, Staff Nurse

Leave availed: 180 days maternity leave from 27/8/2019 to 22/2/2020 and 61 days Child Care Leave from 23/2/2020 to 23/4/2020; Basic Pay :Rs.60400/-

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	CCL-23/2/2020 to 29/2/2020	7 days	Rs.14496	Rs. 3499
2	CCL-01/03/2020 to 31/13/2020	1 month	Rs.14496	Rs.14496
3	CCL -1/4/2020 to 23/4/2020	23 days	Rs.14496	Rs. 11114
TOTAL		*61 days		Rs.29109

*Her CCL account had been debited by 60 days where as the actual period is 61 days. Hence the CCL account may be debited and updated accordingly and shown to audit.

(C) Name & Designation : Mrs.ManjuLataLakra, Nursing Officer

Leave availed: 182 days Maternity leave from 1/12/2017 to 31/5/2018*(2 days in excess of admissible 180 days) 2 days Mat. Leave sanctioned in excess of admissibility may be converted to Earned Leave if due and the leave account may be debited and updated accordingly and shown to audit.

Submitted by

Dhanu
1A0-VII
Dinesh
Kr.
Dhanu

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and 60 days Child Care Leave from 1/6/2018 to 30/7/2018 : Basic Pay: Rs.66000/- (w.e.f.1/7/2017) & Rs.68000/- (w.e.f.1/7/2018)

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	EL- 30/5/2018 to 31/5/2018	2 days	Rs.15840	Rs. 1022
2.	CCL- 1/6/2018 to 30/6/2018	1 month	Rs. 15840	Rs.15840
3.	CCL -1/7/2018 to 30/7/2018	30 days	Rs. 16320	Rs. 15794
TOTAL		62 days	(a)	Rs.32656

& Leave availed : 180 days

Maternity leave from 3/10/2019 to 30/3/2020 and 90 days Child Care Leave from 31/1/2020 to 28/6/2020 ; Basic Pay: Rs.70000/- (w.e.f.1/7/2019)

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	CCL -31/3/2020	1 day	Rs.16800	Rs. 542
2.	CCL -1/4/2020 to 31/5/2020	2 months	Rs. 16800	Rs.33600
3.	CCL -1/6/2020 to 28/6/2020	28 days	Rs. 16800	Rs. 15680
TOTAL		90 days	(b)	Rs.49822

(a)+(b)=82478

The excess payment of pay and allowances Rs.227054/- may be recovered from the above employees after due verification of facts and figure and deposited in government account under intimation to audit.

Similar cases, if any may also be reviewed and recovery if any may also made.

Para No- 2 – Overpayment of Pay & Allowances during last 365 days of Child Care Leave amounting to Rs 22790/-.

(Ref. Audit Memo No. 4 dated 8/6/2021 & 4B dt.18/6/2021)

As per amendment of Rule 43-C relating to Child Care Leave (CCL) 1972 vide O.M.No. 11020/01/2017-Estt. dated 308.2019, following changes have been made:-

- a) CCL 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.
- b) The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018

During the test check of the service records; Service Book, Personal files and other related records, it is observed that 100% leave salary is paid to the following employees for the period of CCL during last 365 days and the same is not in order. The details are as under:-

(A) Mrs. Madhu Ahuja, Lab Technician

S. No.	Period of CCL beyond first 365 days	No. of Days	Leave salary/BP+DA		Amount of Recovery (Rs.)
			100% (Rs.)	20% (Rs.)	
1.	21/2/2020 to 24/2/2020	4 days	60400+10268=70668	14134	14134x5/29=1950
2.	8/2/2021 to 22/2/2021	15 days	62200+10574=72774	14555	14555x15/28=7797
				Total	9747

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from Settlement as per the unit + the reply

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(B)Mrs. Bharti, Lab Asstt.

S. No.	Period of CCL beyond first 365 days	No. of Days	Leave salary/BP+DA (Rs.)		Amount of Recovery (Rs.)
			100%	20%	
1.	28/12/2018 to 31/12/2018	4 days	39200+3528= 42728	8546	8546x4/31=1103
2	1/1/2019 to 11/1/2019	11 days	39200+4704= 43904	8781	8781x11/31=3116
3	5/3/2019 to 19/3/2019	15 days	40400+6868= 47268	9454	8781x15/31=4249
4	2/7/2019 to 16/7/2019 *	15 days			9454x15/31=4575
				Total	13043

* Availed 593 CCL including this period.

The above leave is sanctioned vide order dated 15/7/2019 and balance leave at her credit is also mentioned incorrect in the order. Entry of above leave is not made in the Service Book and CCL account also not debited. These records may be corrected and updated immediately.

The excess payment of pay and allowances **Rs.22790/-** may be recovered from the above employees after due verification of facts and figure and deposited in government account under intimation to audit.

Similar cases, if any may also be reviewed and recovery if any may also made.

Para No.3:- Less deduction of License Fee and water charges amounting to Rs.40780 /- (Ref. Audit Memo No. 6 dated 18/6/2021)

As per Order No.F.24(06)/DTTE/Allot/2012/515-526 dated 01/10/2014 and F.24(06)/DTTE/Allot/2012/487 dated 05/04/2018, of Dept. of Training and Technical Education, GNCT of Delhi had revised the License Fee from 1/7/2013 and 1/7/2017, but on scrutiny of PBRs it is revealed that the License Fee has been deducted at a lower rate than the revised rates from the salary of under-mentioned employee :-

S. No	Name & Desgn. Dr./(Sh/Smt.)	Residential Address	Period/No. of months	License Fee (Rs.)			Amount recoverable (Rs.)
				Due	Deducted	Diff.	
1	Nathu Singh.	Type 1, Gulabi Bagh	7/13 to 6/17 48 months	135	115	20x48	960
			7/17 to 6/20 36 months	150	115	35x36	1260
							2220
2	Manju Rani	Type 2, Gulabi Bagh	7/17 to 6/20 36 months	310	245	65x36	2340
3	Rejeena Morrison	Type 2, R.K.Puram	7/07 to 6/20 36 months	260	110	150x36	5400
			7/10 to 5/11 11 months	310	110	200x11	2200
			6/11 (1 m)	310	484	--	-174
			7/11 to 2/18 80 months	310	144	166x80	13280
							20706
4	Deepak Ahuja	Type 2, R.K.Puram	7/17 to 2/18 8 months	310	245	65x8	520

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Settled by reply unit

			Due	Deducted		
5	O.P.Sinha, AAO	Type I, Meera	7/12 to 6/13	115x12=138	80x12=960	420
		Bai Polytechnic	7/13 to 5/14	0	80x11=880	605
		Campus	6/14 to 6/17	135x11=148	135x37=4995	0
			5		Arrear	-970
			7/17 to 7/20	135x37=499	deductd	195
			5		135x13=1755	250
			150x13=195			
			0			
			Water charges recovery			
			7/12 to 7/20	157x97=1522	5x97=485	1474
			9			4

*Arrear deducted in June 2017

Licence fee to be recovered :Rs.26036
 Water charges to be recovered :Rs.14744
Total :Rs.40780

Reasons for less deduction of license fee and water charges amounting to Rs.40780/- from above mentioned employees may please be elucidated to audit. Necessary steps may be taken to recover the less deduction of License Fee and water charges as detailed above after due verification of records and under intimation to audit.

Other similar cases, if any, may also be taken into account for similar action.

Para No.4:- Incorrect Pay Fixation recovery Rs.838500 in r/o Smt. Renu Bhatia, Steno.Gr.II .

(Ref. Audit Memo No.8B dated 22/6/2021)

On scrutiny of service book and other related records of Smt. Renu Bhatia, Stenographer (D.O.B.:2/3/1969 ; D.O.A.:4/6/1992) it has been observed that the pay fixation on revision of Grade Pay Rs.4200 to Rs.4600 w.e.f. 1/2/2006 is not in order.

Vide order No.F.1(771)/2010/NHMC/2331-39 dated 14/7/2015, "her pay was fixed in the revised Pay Band 2 of 9300+34800+ GP 4600 w.e.f.1/12/2006 consequent upon promotion to the post of Grade II Steno and actual monetary benefit and on her action to fix the pay from the date of promotion i.e.1/12/2006" and the fixation done w.e.f.1/12/2006 is not in order. The pay fixation is to be revised as under:-

She was drawing Basic pay Rs.5850 in the Scale of Rs.5500-75-9000 (in the pre-revised scale w.e.f.1/6/2006.

Period/Particulars	Audit	Dept./NHMC
Pay fixed w.e.f 1/12/2006	12540+4600 (entry pay as per fitment table of 6 th CPC)	13860+4600=18460 (entry pay as per fitment table)
Pay after annual incrt on 1.7.2007	13060+4600=17660	14420+4600=19020
Pay after annual increment on 1.7/08	13590+4600=18190	14990+4600=19590
Pay after annual increment on 1.07.09	14140+4600=18740	15580+4600=20180
Pay after annual increment on 1.07.10	14710+4600=19310	16190+4600=20790
Pay after annual increment on 1.07.11	15290+4600=19890	16820+4600=21420

*Amended settled by
 The vide their
 letter F.1/DA/ Audit
 2021/Pm-02/334/
 2199 dt.
 25/4/22
 Placed in old
 audit file 2018-21
 Answer*

Pay fixed as per option on grant of 2 nd MACP on completion of 20 years w.e.f. 4/6/2012 in PB29300-34800 +GP 4800 as under:-		
Pay fixed w.e.f.4/6/2012 to 30/6/2012	15290+4800=20090	16820+4800=21620
Pay fixed w.e.f 1/7/2012 as per option	16510+4800=21310	18140+4800=22940
Pay fixed as per option w.e.f. 1.7.13	17150+4800=21950	18830+4800=23630
Pay after annual increment on 1.7.14	17810+4800=22610	19540+4800=24340
Pay after annual increment on 1.7.15	18490+4800=23290	20270+4800=25070
Pay fixed on 01.01.16	23290x2.57=59855.3 i.e. Rs.60400	25070x2.57=64429.9 i.e. Rs 66000 / L-8
Pay after annual increment on 1.7.16	62200	68000
Pay after annual increment on 1.7.17	64100	70000
Pay after annual increment on 1.7.18	66000	72100
Pay after annual increment on 1.7.19	68000	74300
Pay after annual increment on 1.7.20	70000	76500
Recovery (as per annexure 2)		Rs.838500

The overpayment of pay and allowances made due to the wrong pay fixation amounting to **Rs.838500/-** may be recovered from the employee and deposited in Govt account after due verification of facts and figures and under intimation to audit.

Other similar cases, if any may also be reviewed and recovery if any may also be made.

**Para No.5:-Regarding fire occurred in Gynecology Deptt. Room of NHMC&H
(Ref. Memo.No.10 dated:24/6/2021)**

Para-58

As per certificate No. Nil dated 23/6/2021 regarding loss of property due to theft/fire/misappropriation/embezzlement etc, it is observed that **"an incident of fire occurred in Gynecology Deptt room no 101 as informed by Nodal Officer (Fire). Resulting that AC and one computer chair burn some files and books and papers also burn. No loss of life or injury happened in this."** The date and time of the fire is not mentioned in the certificate.

In this connection, It may be clarified, what is the date and time of the incident and whether FIR is lodged at nearest police station. If yes, a copy of the same may be provided to the audit. It may also be clarified what action has been taken by the hospital regarding the fire.

J.M.

(Rajalakshmi Francis)
IAO-15

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**PART III
TEST AUDIT NOTE**

TAN 1:- Discrepancies in maintaining of Service Book

(Ref. Audit Memo No. 02 dated 31/5/2021)

During scrutiny of service books the following observations have been made:-

1. 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 but the service book has not been shown to the official concerned once in a year as token of check.

2. Re-attestation –

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 competent authority and the same has not been done. Moreover, the latest photograph of employees was not pasted in the first page of service book under the signature of HOS.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.

On perusal of Service Book of employees of this office it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.

5. Annual verification of services-

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done.

6. Home Town' declaration

The declaration of home town under LTC Scheme should be kept in the Service Book and entry to this effect is to be made in the Service Book under the signature of HOO. E.g. The home town declaration form is placed in the service book, but entry is not made in the Service Book under the signatures of H. O. O.

7. Maintenance of Leave Record

The leave record has not been maintained properly and up to date in the services book of the employees. Entry regarding sanction of leave of kind due is not recorded properly on the 1st part of the Service Book. Child Care Leave account is not debited upto date and

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entry is not made on the 1st part of the Service Book which results in verification of the leave availed properly. Though leave sanction order is issued, entry is not made in the Service Book in many cases.

8. Incorrect LTC entries

It has been observed that wrong block years are recorded while making entry in the service book. The period of leave, details of family members availed LTC and destination etc. were not recorded alongwith the LTC entries made in the service book.

Necessary steps may be taken to rectify the above anomalies and compliance may be shown to next audit. Other similar cases, if any, may also be taken into account for similar action.

TAN 2:- Discrepancies in maintaining of Library records

(Ref. Audit Memo No. 07 dated 16/6/2021)

On test check of library records of NHMC&H, the following discrepancies noticed:-

Annual inspection not done for many years including the period under audit i.e. 2018-19 to 2020-21

The books issued is not returned for last many months, and for last many years. Few cases are as under:-

(1) Books with Accession No.7382 & 6158 issued on 18/7/2011, Book with Accession No.655 issued on 27/7/2011 & Books with Accession No.6045 & 7284 issued on 6/8/2011 are neither returned to Library nor renewed till date by Dr. Anu Kunhi Kannan, M.O. (Page No. 70 to 72 of Issue Register)

(2) Books with Accession No.5273 & 5304 issued on 7/9/2009, Book with Accession No.1029 issued on 10/9/2009, Books with Accession No.6924 issued on 28/10/2009 & Books with Accession No.2963 and 799 issued on 21/4/2020 are neither returned to Library nor renewed till date by Dr. Dr.Shiv Kumar Mishra, M.O. (Page No. 94 of Issue Register)

(3) Books with Accession No.6580 & 6581 issued on 29/10/2008 (Page 101). these books were re-issued at page 102 without taking the signature of the Borrower and the date of issue also not recorded. If these books were re-issued earlier entry at page 101 is not updated.

Book with Accession No.6589 & 7013 were issued (P-102) without taking the signature of the Borrower and the date of issue is also not recorded in r/oDr. Dr.Abdul Motin Molla, M.O. (Page No.100 to 102 of Issue Register).

Few of the Books names are stricken off from the issue register but neither reason thereof nor date of return (if returned) is recorded in the issue register (Page 94). The entry is not attested also.

It was reported by the Librarian that the list of missing books are recorded in CD, but the list or the CD is not yet provided to the audit even after requests.

HOS is advised to conduct physical verification of library books on annual basis and record its outcome so that loss/theft of books, if any may be ascertained under intimation to audit.

TAN 3:- Non recording of important events in Service Books.

(Ref. Audit Memo No. 9 dated 21/6/2021)

On verification of Service records, PBR, Attendance register etc. it is observed that most of the important entries regarding Pay fixation order, Promotion and MACP, Leave sanction etc. were not recorded properly and up to date in Service Books of the employees of the Institute. In few cases even copy of order is not available in the service books which results in incorrect assessment of payment of pay and allowances to the employees.

In most of the cases, the leave account is neither debited nor entry regarding sanction of leave is made in Service Book. **Entry regarding Sanction of child care leave is not recorded in any of the service Book** and in few cases CCL account is not debited with the leave availed by the employee. Few examples are as under:-

S. No	Name of employee (Dr.Sh./Smt/) & Designation	Particulars not entered in Service Book
1	Sh.Kunjumon K Joseph, Sr.Radiographer	2 nd MACP & Pay fixation order
2	Bharti, Lab Asstt.	CCL (2/7/2019 to 16/7/2019) not debited to CCL account; no entry in S/Book and balance leave mentioned in the leave sanction order is more than actual balance
3	Mrs.T Maiwawmkim Vaiphei, Staff Nurse	Wrong period of extension of Block year is mentioned during availing Spl. Cash Package.
4	Dr.Rakesh R,Thakkar, Asstt. Professor	Wrong period of extension of Block year is mentioned during availing Spl. Cash Package.
5	Sh.Kunjumon K Joseph, Sr.Radiographer	Wrong Block year is mentioned during availing LTC/Home Town concession eg. He had availed LTC (Home Town) for the block Years 1994-95 and 1995-96 and 2015-16 whereas no block years are there for 1995-96 and 2015-16

The reason for such discrepancies will result in over payment of pay and allowances to the employees. The reason for improper maintenance of leave account and other important entries may be elucidated to audit.

Necessary action may be taken to update the important entries in Service Book and overpayment of pay and allowance if any made due to lack of proper entry in Service records may be assessed and recovered.

TAN 4:- Discrepancies in Stock Registers.

(Ref. Audit Memo No. 10 dated 21/6/2021)

On test check of Store records of NHMC&H, the following discrepancies noticed:-

a) Physical Verification of Stores

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of 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. On scrutiny of records of the store, it has been observed that no physical verification of Non-consumable and consumable stock/goods has been undertaken since 2013 (consumable stock register) and after 2010-11 (Non consumable stock register).

It is suggested that necessary steps may be taken for the physical verification at the earliest under intimation to audit.

b) Incomplete entry in Stock registers.

Complete entries are not made in the Stock registers/few columns left blank:

Eg.1500 Disposable Bed sheets for Rs.136125 were purchased from Kanish Enterprises on 15/8/2020, but No bill No. recorded) P-304 of Consumable Stock Register

c) Non attestation of cutting/overwritings

Cuttings of entries made in the stock registers(Consumable at Page 72, 73/old register and page 13, 35 of new register and page 2, 31 and 55 of Consumable) were not attested by the Officer In charge of the Store.

d) Non-disposal of un-serviceable goods/obsolete articles of store

e) The Department/Hospital has not taken any action to dispose off un-serviceable goods/obsolete articles of store for last many years. The circular in this regard is issued and lists of items were started collecting since then, no action towards finalization of the process is taken till date.

It is suggested now that necessary steps may be taken for the disposal of such goods at the earliest under intimation to audit

CURRENT AUDIT REPORT (2021-22)

Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024

**PARA 01:- Rebate in Water Bills (DJB) on account of Rain Water Harvesting - regarding.
(Ref. audit memo No.10 dated 10.11.2022)**

As per the revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tarrif & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or more & having installed functional rain water harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting system. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

On test check and scrutiny of the water bill for the audit period 2021-22 of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024, it has been noticed that water bills does not reflect any rebate allowed to this Hospital/Medical College on account of installation/functional Rain Water Harvesting System.

Necessary steps should be taken by the NHMC authority for availing the rebate from Delhi Jal Board on account of Rain Water Harvesting and Waste Water Recycling under intimation to audit.

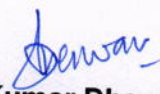
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PARA 02:- OVER PAYMENT ON ACCOUNT OF GST OF AMOUNTING RS.209245 /- (Ref. audit memo No.17 dated 17.11.2022)

As per letter of award dated 27.05.2020, the work for providing of Dietary Services awarded to M/s Unique Facility Management Services vide letter no. F5(55)2019/NHMC/CT/Dietary/1870-1873 dated 27.05.2020 with contract value of Rs.2507400/- including all taxes. During the course of test check of the record provided by the NHMC it has come to the notice of the audit that following dietary bills passed by the NHMC over and above 18%GST of contract amount. The details of the bill in which extra 18%GST paid is as under:-

S.NO.	DATE	TOTAL AMOUNT PAID TO THE AGENCY INCLUDING 18% GST IN RUPEES	ACTUAL BILL AMOUNT AS PER CONTRACT	18%GST PAID EXTRA OVER AND ABOVE CONTRACT VALUE TO BE RECOVERED
CB-181	10.11.2020	738602	625933.9	112680.1
CB-319	18.02.2021	147572	125062.7	22511.28
CB-331	25.02.2021	171677	140404.4	25272.78
CB-436	24.03.2021	75204	63732.2	11471.78
CB-140	27.08.2021	212854	180385.4	32469.28
CB-206	22.10.2021	31725	26885.3	4839.36
	TOTAL	1377634	1162403.9	209244.58

Necessary steps should be taken to recover the excess GST paid the agency amounting to Rs.209245/- as per above table after due verification of facts and figures. Other similar cases may also be reviewed by the NHMC authority at their own level for similar action under intimation to audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

7

**TAN:- 01 Improper maintenance of Pay Bill Registers.
(Ref. audit memo No.09 dated 10.11.2022)**

During the test check of pay bill registers of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the audit period 2021-22, the following shortcomings have been noticed:-

1. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Level, DNI, DOJ , Aadhar Number, PAN etc. have not been filled in most the cases.
2. A number of cutting/overwriting/use of white fluid in the PBRs have not been authenticated by the DDO e.g. (GPF PBR Page - 02,05,21,25,27,31 etc.), (NPS PBR Page-01, 07,14,15,26,30 etc.) (JR/SRs PBR Page 09, 24, 27etc.).
3. Past information from the LPCs of the employees who have been transferred to this Hospital were not noted in the PBR, which is irregular.
4. Each Entry in all the PBRs for the entire audit period has not been signed/initialed by the DDO.
5. At the close of every financial year vertical totals should be squared up for income tax purpose. But on scrutiny of PBRs it was noticed that same were not done from 2021-2022.

Necessary steps should be taken to update the PBRs under intimation to audit.

b

TAN:- 02

Shortcomings in Security Services Contract.
(Ref. audit memo No.11 dated 14.11.2022)

The Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 has awarded the contract for Security Services to M/s Venture Security and Facility Management Private Ltd., S-83 A, IInd Floor, School Block, Shakarpur, Delhi-110092 vide letter No. F5(65)2021/NHMC/CT/SECURITY/4461-65 dated 24.12.2021 for the period of one year w.e.f. 01.01.2022 through GeM with the condition that contractor should execute the agreement/contract in physical form and acceptance of above documents as terms and condition of GeM bid.

During the test check of file of Tender for Security Guard through GeM, the following shortcomings have been noticed:-

1. The Service Contract Agreement(Affidavit) has been submitted by the contractor which was not duly signed by the First Party i.e Department (NHMC&H).
2. As per point no.VI of para no 4.2 of Terms & Conditions of the bid document – “The antecedents of security staff deployed shall be got verified by the contractor from local police authority and an undertaking in this regard to be submitted to the department and department shall ensure that the contractor complies with the provisions”, but it has been noticed that no such undertaking available on record regarding verification of antecedents of the security staff deployed in this NHMC&H, which is highly irregular.
- 3 Further, it has also been noticed that the contractor has claimed remuneration/payment for 09 security guards in the month of January 2022 vide Invoice No.VE/21-22/279 dated 09.02.2022, on the basis of attendance of security guards for the month of January 2022 provided by the unit to contractor and payment was released vide sanctioned order dated 18.02.2022 in respect of 09 Security Guards. Whereas the contractor has released short payment of Rs.3826/-(Rs.15605 - Rs.11779 = Rs.3826/-) in respect of 01 Security Guard namely Subhash Chandra as per ECS details provided by the contractor for the month of January 2022, which is highly irregular.
- 4 It has also been noticed that the contractor while claiming the payment for the month of March 2022 vide Invoice No.VE/22-23/010 dated 06.04.2022

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has not been submitted the EPF details (Member Wise) for the month of March 2022, which is against the clause 2.9 of the contract.

Necessary steps should be taken by the NHMC&H Authority to rectifying the same either to recover the excess payment from the contractor released in the month of January 2022, after due verifications of facts and figures or it may please be ensured that payment for the month of January 2022 in respect of the above said security guard may be credited in his bank account with supporting documents i.e. bank statement. The payment released for rest of the period may also be reviewed by the NHMC&H authority at their own level under intimation to the audit.



4

TAN:- 03 Shortcomings in Sanitation Services Contract.
(Ref. audit memo No.13 dated 15.11.2022)

The Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 has awarded the contract for Sanitation Services to M/s Awadh Security Services PVT.LTD Management PVT. LTD. R/o C-496, LGF, Chittaranjan Park, New Delhi-110019 vide letter No. F. 5 (66)/2021/NHMC/CT/Sanitation/4456-60 dated 24.12.2021 for the period of one year w.e.f. 01.01.2022 through GeM with the condition that contractor should execute the agreement/contract in physical form.

During the test check of file of Tender for Sanitation Services through GeM, the following shortcomings have been noticed:-

- 1) The Service Contract Agreement (Affidavit) between Contractor and Department (NHMC&H) is not available on records.
- 2) As per the Delhi Private security Agencies (Regulations) Rules,2009 issued by the Home Department, Govt. of NCT of Delhi wherein it has been instructed that " sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/office are to be verify from police authorities. The Character & Antecedents verification report must be submitted to the concerned HOI/Incharge at the time of joining of the house-keeping employees/security guards. No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, one such details of employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station. It has been noticed that no such police verification report available on record in respect of 09 sanitation staff deployed by the contractor in this Medical College & Hospital.
- 3) Further it has been notice that the contractor has submitted a consolidated Challan of EPF without highlighting the name of staff working in this Unit.

Necessary step should be taken by the Medical College/Hospital Authority to rectifying the same.



**TAN:- 04 Shortcomings in maintenance of Service Books.
(Ref. audit memo No.18 dated 17.11.2022)**

During the Test Check of Service Books & Leave Accounts of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the audit period 2021-22, the following discrepancies have been noticed:

(A) Annual Service Verification

As per SR-202, G.O.I (1), Verification of services should be completed annually and certificate of verification recorded in the Service Book after ensuring correctness of the entries. The same has not been done for several years in the service books provided to audit which is highly irregular. The details of such employees is as under:-

- (i) Ms. Rajeena Morrison, Lab Tech. (Service verified upto 30.06.2017).
- (ii) Sh. Pritam Lal, O.T. Asstt.(Service verified upto 30.03.2015).
- (iii) Sh. Ram Niwas, Driver(Service verified upto 30.03.2015)
- (iv) Dr. Dhananjay Kumar Shukla(since his joining 24.08.2005)
- (v) Dr. Sapna Gupta, Reader(since her joining 24.08.2005)
- (vi) Dr. Bipin Jethani, CMO(NFSG) since 01.04.2015

(B) Discrepancies in maintenance of Leave Account: -

- (i) It has been noticed that 09 days extra earned leave credited on 08.03.2021 in earned leave account of Dr. B. Pompei Rao, Medical Officer as per Bill No.LE-65 dated 10/06/2021(10 days Leave Encashment).

(C) Verification and communication of qualifying service after 18 years of service: -

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/officer concerned. The said certificate has not been found pasted in the Service Books of the following officers/official after verification of service from the concerned PAO:-

- 2
- (i) Ms. Rajeena Morrison, Lab Tech.
 - (ii) Sh. Pritam Lal, O.T. Asstt.
 - (iii) Sh. Ram Niwas, Driver
 - (iv) Dr. Bipin Jethani, CMO(NFSG)

(D) Other important discrepancies:-

- (i) First page of the service books (Vol-I) & (Vol-II) has also not been attested by the Head of Office in respect of Ms Rajeena Morrison, Lab Tech. and Sh. Pritam Lal, O.T.Asstt.,
- (ii) Photo pasted on the first of the Service Book of Dr. Dhananjay Kumar Shukla, Reader, Dr. Sapna Gupta, Reader, Dr. Bipin Jethani, CMO(NFSG) have not been attested by the HOO.
- (iii) Latest Photo in respect of Ms. Rajeena Morrison, Lab Tech (Vol-II of Service Book) and Sh. Pritam Lal, O.T. Asstt(Vol-II), should be pasted in the service books.

Necessary steps should be taken for proper maintenance of Service Books as per rules under intimation to audit. Other similar type of cases may also be taken into account for necessary action by the Medical College/Hospital Authority itself under intimation to audit.

d

TAN:- 05 Improper Maintenance of Cash Book.
(Ref. audit memo No.19 dated 17.11.2022)

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and the initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test check of Cash book of Nehru Homeopathic Medical College & Hospital, B-Block, Defence Colony, New Delhi-110024 for the year 2021-22, the following discrepancies have been noticed:-

1. The physical cash verification certificate under rule 13(iv) has not been recorded during the entire audit period in the Cash Books (Boys Funds Account as well as Superintendent of Exam Fund Account) .
2. Each and Every entry on the receipts side as well as on the payment side of the Cash Book has not been initialed/ authenticated by the DDO from 01.04.2021 to 31.03.2022 in both the Cash Books (Boys Funds Account as well as Superintendent of Exam Fund Account) .
3. The cutting/overwriting/use of white fluid has not been authenticated by the DDO e.g. Entries dated 11.11.21, 10.02.2022, 02.03.2022, 17.03.2022 and 31.03.2022 (Superintendent of Exam. Fund Account Cash Book) and 08.07.2021,25.10.2021, (Boys Fund Account Cash Book).
4. Upper columns of the Cash Book reflecting name of office have not been filled up regularly.
5. A summary of closing balance should be recorded at the end of each month giving details/bifurcation of the balance either bill wise or head-wise is mandatory. The same is not being followed in the instant case.

Necessary steps should be taken to rectify the above mentioned discrepancies under intimation to audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII