

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

Sub:- Audit report of Dr. BSA Medical College, Sector-06, Rohini, Delhi for the audit Period 2019-2020 to 2020-2021.

INTRODUCTION

The Internal Audit Report on the accounts of Dr. BSA Medical College, Sector-06, Rohini, Delhi for the audit Period 2019-2020 to 2020-2021 was conducted by field Audit Party No. XIX, comprising of Sh. Sanjay Kumar Anand, IAO(till 03.03.2022), Smt. Hemlata, AAO as IAO w.e.f. 04.03.2022 and Mrs. Anita, Jr. Asstt. The audit was conducted during 15 working days w.e.f. 28.02.2022 to 22.03.2022 (15 working days).

AIMS AND OBJECTIVES

1. Dr. Baba Saheb Ambedkar Meical *Medical* College at Rohini was established in the year 2015-16 with the capacity to intake 100 students which was later increased to 125 students in compliance of implementation of EWS quota in educational institution. The 5th batch has joined in 2020-2021.
2. The BSL-2 RT-PCR Laboratory in Dr. Baba Saheb Ambedkar Medical College Rohini, Delhi has been established. The ICMR approval for testing was received on 23/09/2020 and the laboratory is fully functional since then. A total of 2551Rt-PCR tests were conducted till December, 2020.

VISION

1. Undergraduate MBBS training/education for 100-125 students.
 2. Implementation of latest NMC curriculum.
 3. Training/ up skilling of medical teachers.
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4. Development of an ethos for medical research and attainment of academic/ scientific excellence.
5. Improve quality and outcome patient care delivery in college and hospital.
6. Progress towards training for higher qualification, post graduate and doctoral etc.

HOD/H.O.S/D.D.O's / CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2019-2020 to 2020-2021.

S.No.	POST	Name of the officer	Period
1.	HOD	Dr. Achal Gulati	01.04.2019-27.11.2019
		Dr. C.P Baveja	28.11.2019-28.02.2020
		Dr. M.M Kohli	28.02.2020-03.05.2020
		Dr. Anil Agarwal	04.05.2020-31.03.2021
2	HOO	Sh. Sandeep Yadav	01.04.2019-31.03.2021
3.	DDO	Mr. Z. Mathew	01.04.2019-22.09.2020
		Mr. Vineet Jain	22.09.2020-03.02.2021
		Mr. Pradip Kumar	03.02.2021-31.02.2021
4.	Cashier	Mr. Laxman	01.04.2019-31.03.2021
		Sh. Laxman	01.11.2018 to till date

Budget Allocation and Expenditure for the year 2019-2020 to 2020-2021 :

(Amount in Rs.)

Financial year	Budget Allocation	Expenditure
2019-2020	25,45,00,000	23,48,20,076
2020-2021	28,34,00,000	25,40,84,142

Vacancy Statement

S. No.	Name of Post	No. of Posts Sanctioned	Filled			Vacant
			Regular	Contract	Outsourced	
1.	Group A	129	33	45	-	51
2.	Group B	12	12	00	-	01
3.	Group C	413	413	00	138	198
	Total	554	121	45	138	250

Statutory Audit

Statutory audit of Dr. BSA Medical College, Sector-06, Rohini, Delhi has not been conducted by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of Dr. BSA Medical College, Sector-06, Rohini, Delhi for the period 2019-2020 to 2020-2021 was found satisfactory subject of observations made in Current audit report and in test audit note.

PART II**Current Audit Report (2019-2020 to 2020-2021)**

During the course of current audit, 18 audit memos (08 Audit Observation Memos and 10 Record Memos) highlighting various irregularities/ recovery to the tune of Rs.6,56,258/- were issued. Two Audit Memos have been settled on the spot. Remaining 06 audit memos have been converted to 03 Paras & 03 TANs with recovery of Rs.6,56,258/- which are incorporated in current audit report.

Details of Current Recovery

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered / effected	Balance (In Rs.)
04	Para-02	6,56,258/-	0	6,56,258/-
	TOTAL	6,56,258/-	0	6,56,258/-

The internal audit report has been prepared on the basis of information furnished and made available by the Dr. BSA Medical College, Sector-06, Rohini, Delhi The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


Inspecting Audit Officer
Audit Party No. XIX

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No. F1/A14/DA/IA4
PAB-2573245/
3111 dtd. 4/8/20

CURRENT AUDIT REPORT

2015-16 to 2018-19

PARA-01A Over payment of Transport Allowance & Patient Care Allowance – Recovery of Rs. 7880/-. (Audit Memo No. 03 Dated: 21.06.2019)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the following staff was paid transport allowance & Patient Care Allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below :

S. No.	Name & Designation of the official/ officer	Period of leave	TA & PCA paid by the Hospital	Amount to be recovered (in Rs)
1.	Sanjeev Arora, Tech. Asstt.	01.08.2017 to 31.08.2017	3780x 1= 3780 (TA) 4100x1=4100 (PCA)	7880
Total recovery to be made				7880

College Authority may recover Rs. 7880/- from the above officers / officials after due verification of facts and figures and other similar type of cases may also be got reviewed at DDO/HOO under intimation to Audit.

PARA-02 Overpayment of salary – recovery of Rs. 6049/-. (Audit Memo No. 05 Dated: 24.06.2019)

During the test check of leave record of Dr. BSA Medical College, Rohini, it has been observed that Ms. Vishakha, Tutor (Physiology) was on leave for a period of 46 days w.e.f. 07.06.2017 to 22.07.2018 on without pay, however, during the scrutiny of Pay Bill Register & Salary Bills for the above period it was noticed that the Institute has paid salary for 11½ days to the above officer instead of 09 days for which the officer actually attended the office and hence made overpayment of Rs. 6049/- as details below:

Period of leave	Consolidated pay of the officer	Days for which Institute paid salary	Amount Paid	Actual days officer attended office	Amount for the actual period	Recovery to be made
07.06.2018 to 22.07.2018	75000	11½ days	27823	09 days (23.07.2018 to 31.07.2018)	21774	6049/-

~~Para-01~~ →

Recovery of Rs. 6049/- from the above officer may be made after due verification of facts and figures under intimation to Audit.

PARA-03 Non-adjustment of contingent advances of Rs. 68259839/-. (Audit Memo No. 04 Dated: 24.06.2019)

As per Rule 323(2) of General Financial Rules, 2017, Advances for contingent and Miscellaneous Purpose, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary (ies).

During the scrutiny of the records related to advances of Office of the Delhi Technological University, it was revealed that some of the advances amounting to Rs. 68259839/- was remained unadjusted ranging from FY 2015-2016 to 2018-2019 as per the details given below:

Party
 in bank
 account
 of
 ...

Bill No.	Date	Name of Agency & Nature of Advances	Amount
02	05.06.2015	M/s HLL for Purchase of Machinery	21918522
53	07.09.2015	M/s HLL for Purchase of Machinery	7113426
102	18.11.2015	M/s HLL for Purchase of Machinery	12685000
206	31.03.2016	M/s HLL for Purchase of Machinery	2056950
93	29.07.2016	M/s NICSI for purchase of Computers	11802239
420	15.03.2018	M/s Total IT Solutions Pvt. Ltd. For purchase of Library Journals.	1778270
293	26.03.2019	M/s Sunrise periodicals and suppliers Pvt. Ltd. For Purchase of Library Journals.	4805432
297	27.03.2019	Advance towards opening of LC Account for procurement	3000000
298	27.03.2019	Advance towards opening of LC Account for procurement	3100000
TOTAL			68259839

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The matter may be taken up for an early adjustment of the said advances within 176/c the prescribed period of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

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PARA-04 Deposit of Interest earned into Govt. Account. (Audit Memo No. 02 Dated: 21.06.2019)

It has been noticed that the College authorities has opened the Saving Bank Accounts in the Syndicate Bank for collection of tuition fee which is a Govt. fee and further transferred this tuition fee into the Govt. Account. The bank has given the interest on Saving Bank Account periodically to the College Authorities.

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The credit balance of the Bank Account of tuition fee as on date is Rs. 833851/-, it is told to the Audit at the spot that this amount is the accumulated interest earned since the inception of the College. If this interest is earned on the Govt. component of the fee then it would have been deposited in the Govt. receipt Account.

College authority may deposit interest earned on the Govt. component of fee in the respective Govt. head account after due verification of facts and figures under intimation to Audit.

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(WASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XIX

PART-III
(TEST AUDIT NOTE)

TAN-01 Irregular payment of Travelling Allowance. (Audit Memo No. 09 Dated: 26.06.2019)

As per the recommendations of 7th CPC vide O.M.No.19030/112017-E.IV dated 10th July 2017 issued by Department of expenditure, Ministry of Finance, Mileage Allowance for Journeys by road, where road journey is performed by own vehicle, will be paid at the prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.

During the test check of settlement of Travelling Allowance claims by Dr. BSA Medical College, it was observed that Travelling allowance at taxi rates have been paid to the officers / officials of the College instead of auto rickshaw rates as stipulated in above O.M.

College Authority may settle the claims of Travelling Allowance of the staff as per the prescribed rates of above O.M. in future.

TAN-02A Non-Installation of Server. (Audit Memo No. 10 Dated: 26.06.2019)

During the scrutiny of File No. PA/ASH/5/2015 regarding Procurement of Computers / Servers / Printers / Network Printers / Scanners for the new Medical College at Dr. BSA Hospital, Rohini, it has been observed that the Institute has placed a supply order on 28.07.2016 for supply of 03 (three) Dell-technical Pedestal Servers to M/s National Informatics Centre Services Inc. which was valid till 30.04.2018. As per the Condition No. 5 of Terms and Conditions of the Proforma Invoice "Delivery will be made within 08 weeks from the date of placement of Purchase Order" by NICS.

It has been further observed that the agency delivered the supply order on 20.12.2016 i.e. delay of approx. 12 weeks. It has been observed from the file / records that Institute took no action against the Agency for violating its own conditions for delay in delivery of supply order.

Further records of installation report of machinery / equipments of Dr. BSA Medical College shows that all the above servers are lying uninstalled / unutilized till date.

College authority may install the above servers at the earliest under intimation to Audit.

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B. Undue delay in installation of Machinery & Equipment. (Audit Memo No. 06 Dated : 24.06.2019)

During the test checking of records of receipt & installation of Machinery & Equipment of Dr. BSA Medical College for the audit period, it is noticed that there has been a delay in installation of Machinery & Equipments procured by the Institute, as detailed below:

Sr. No.	Name of Machinery / Equipment	Qty.	Cost of the equipment	Date of Receipt in the Institute	Date of Installation	Delay in No. of Days.
1.	All Glass Distillation Apparatus Model:SMI-110(2)	09	60750	30.09.2015	11.01.2016	102 days
2.	All Glass Distillation Apparatus Model:SMI-110(2)	09	60750	30.09.2015	11.01.2016	102 days
3.	Binocular Research Microscopes Model : RXLR-5 LED	02	617607	09.09.2015	11.02.2016	154 days
4.	BOD Incubator Model : OLSC-103-12	02	56700	11.09.2015	05.11.2015	54 days
5.	Binocular Research Microscopes for Faculty Model : PZRM-26	06	47362.5	24.08.2015	05.11.2015	72 days
6.	Deep Freezer-20 Degree Celcius Model : 1180-SFR-022	02	207900	18.09.2015	06.11.2015	48 days
7.	Distillation Apparatus Model: SMI-111	16	275625	28.08.2015	19.01.2016	143 days
8.	Hot Air oven Model : SMI 120	01	47250	Aug., 2015	11.01.2016	132 days
9.	Motorized Rotary Microtome (Semi Automatic) including all accessories except disposable blades Model : SMI 3255	04	345000	09.09.2015	02.08.2016	326 days
10.	Mortuary Cooler / Refrigerator for 08 bodies Model : 1210-SMC-008	02	765450	18.09.2015	05.05.2017	593 days

From the above list it seems that there is undue long delay in installation of costly equipments resulting delay in benefitting the students. From the documents it is not

clear that whether the delay was at the part of Institute or dealer. In any case the Institute have to take necessary steps to avoid such type of delay in future.

TAN-03 Library Books. (Audit Memo No. 07 Dated : 25.06.2019)

As per Office Memorandum No. F. 12/7/2011-AC/DSIII/1313-1319 dated 30.09.2011 regarding procurement of books, journals, periodicals, etc. for a library, it has been provided that books and journals / periodicals should not be purchased merely for the purpose of exhausting allocated budget and further it has also been provided that the proposals for purchase of books / journals should be processed and submitted to the competent authority well in time and not at the end of the financial year.

During the test check of the files / records of library, it has been observed that Dr. BSA Medical College has purchased a large number of books in the month of March, 2019, which is in contravention of the above office memorandum. Some of the instances of purchases made during the month of March, 2019 are as under:

Sr. No.	Supply Order No. & Date	Amount
01	F. 3(85)/2018-19/BSAMCH/4982 dt. 01.03.2019	38490
02.	F. 3(85)/2018-19/BSAMCH/4985 dt. 01.03.2019	824806
03.	F. 3(85)/2018-19/BSAMCH/4983 dt. 28.02.2019	215428
04.	F. 3(85)/2018-19/BSAMCH/4980 dt. 28.02.2019	797966
05.	F. 3(85)/2018-19/BSAMCH/4982 dt. 28.02.2019	651480

As per office Memorandum dated 30.09.2011 it has been provided that the Departments / institutions purchasing books / journals on a large scale should prepare fresh panel of suppliers / book-sellers by way of open advertisement. Subsequently the said panel may be reviewed every year. It has been observed from the records that Dr. BSA Medical College has neither prepared any fresh panel of suppliers nor reviewed the panel for purchase of books / journals.

College authority is advised adhere the guidelines issued vide OM No. 30.09.2011 under intimation to Audit.

TAN-04 Physical Verification of Stock Register. (Audit Memo No. 11 Dated: 26.06.2019)

Scrutiny of stock registers maintained in the Hospital, it is observed that physical verification of Fixed Assets, Consumable items, Medical Stock Register & General Stock Register was not done. Whereas as per GFR Rule, 213 -

1) Physical verification of Fixed Assets : The inventory for fixed assets shall ordinarily be maintained at site. 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.

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2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

College authority may take necessary step to remove the above discrepancies under intimation to Audit.

TAN-05 Improper maintenance of Service Books. (Audit Memo No.13 Dated: 27.06.2019)

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) **Verification and communication of qualifying service before 5 years of retirement:**

Further, as per rule 32 of CCS (pension) Rules, Verification of service of the government servant should be done before 5 years of retirement and a certificate be issued in the prescribed form No. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of officials after verification of service from the concerned PAO. Some of the cases are as under:

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Dr. Alka Khaneja	30.04.2019
2.	Dr. Satyaveer Singh	31.10.2019
3.	Dr. Achal Gulati	29.02.2020
4.	Kadambri Malik, SO	31.07.2020
5.	D.K. Chittoria, UDC	31.07.2020

College authority may take necessary step to remove the above discrepancies under intimation to Audit.

TAN-06 Leave Record. (Audit Memo No.12 Dated: 26.06.2019)

During the test check of Service Books of Dr. BSA Medical College, Rohini for the Audit Period it has been observed that leave records of the following officers / officials have not been maintained properly:

Name of Officer / Official	Period	Balance of E. Leave	Leave Availed	Leave credited	Total leave as per Service Book records	Leave as per observation	Di
Prashant Kumar, Lab. Asstt.	01.01.2017	20	11 days (12.06.2017 to 22.06.2017)	-	19	09	10
Anjali Dangi, Lab. Asstt.	30.06.2018	21	0	15 (01.07.2018)	39	36	03

College authority may take necessary step to remove the above discrepancies under intimation to Audit.

(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XIX

Memo No.	Particulars of the Memo	Remarks
01	Rush of expenditure.	Settled
02	Delay in deposit of Govt. money.	Converted as PARA-04
03	Over payment of Transport Allowance & Patient Care Allowance – Recovery of Rs. 15440/-.	Converted as PARA-01
04	Non-adjustment of contingent advances of Rs. 69697823/-.	Converted as PARA-03
05	Overpayment of salary – recovery of Rs. 6049/-	Converted as PARA-02
06	Undue delay in installation of Machinery & Equipment.	Converted as TAN-02B
07	Library Books	Converted as TAN-03
08	Avoidable expenditure of electricity charges.	Settled
09	Irregular payment of Travelling Allowance – Recovery of Rs. 3240/-	Converted as TAN-01
10	Wasteful expenditure of Rs. 9875725/- on account of procurement of Servers.	Converted as TAN-02A
11	Physical Verification of Stock Register.	Converted as TAN-04
12	Leave Record.	Converted as TAN-06
13	Improper maintenance of Service Books.	Converted as TAN-05

CURRENT AUDIT REPORT
(2019-2020 to 2020-2021)

PARA NO. 01

(Audit Memo No. 01 Dated: 03.03.2022)

Sub: Non-adjustment of contingent advances of Rs.7054677/- (Rs.954677/- +Rs.61,00,000/-).

As per Rule 323(2) of General Financial Rules, 2017, Advances for contingent and Miscellaneous Purpose, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary (ies).

During the scrutiny of the records related to advances of Dr. BSA Medical College, Sector-06, Rohini, Delhi, it was revealed that some of the advances amounting to Rs. 954677/- + Rs.61,00,000/-was remained unadjusted ranging from FY 2015-2016 to 2020-2021 as per the details given below:

Bill No.	Date	Name of Agency & Nature of Advances	Amount	Remarks
297	27.03.2019	Advance towards opening of LC Account for procurement	3000000	Vide para no. 03 of previous audit report
298	27.03.2019	Advance towards opening of LC Account for procurement	3100000	Vide para no. 03 of previous audit report
161	27.09.2019	M/s INSTALOGIC EXPRESS PVT. LTD.	474293	
220	30.01.2021	M/s ICSILFOR PAYMENT OF BONUS	447884	
306	30.03.2021	Advance towards expenditure on video graphing for the upcoming National Medical Commission	32500	
TOTAL			7054677	

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The matter may be taken up for an early adjustment of the said advances within the prescribed period of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.



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PARA NO. 02

(Audit Memo. No. 04 Dated: 08.03.2022)

Sub. : Overpayment of Conveyance Allowance amounting to Rs.6,56,258/-.

As per order No. A.45012/03/2008-CHS.V dated 28.04.2009 issued by Dy. Secretary to the Govt. of India, Ministry of Health & Family Welfare, Nirmal Bhavan, New Delhi regarding recommendation of 6th Central Pay Commission- Grant of Conveyance Allowance at the revised rates to Central Health Service(CHS) working in Hospitals/Dispensaries for visiting Hospitals or for paying domiciliary visits outside duty hours and performing other official duties, will be revised as indicated below :-

Sr. No.	Mode of Conveyance	Maximum per month	Minimum per month
(i)	For those who maintain their own motor car	Rs. 3300/-	Rs. 160/-
(ii)	For those who maintain scooter/motor cycle	Rs. 1080/-	Rs. 80/-
(iii)	For those who do not maintain either car or motor cycle/scooter	Rs. 900/-	Rs. 60/-

The rate of Conveyance Allowance has to be enhanced in proportion to the DA accrued from 01.09.2008. The amount of the Conveyance Allowance will be revised every year equal to the change in the percentage of Dearness Allowance payable for the year vis-à-vis the immediate preceding year.

As per order No. 19039/03/2017-E.IV dated 19.07.2017 issued by Joint Secretary to the Government of India, Ministry of Finance, Department of Expenditure regarding implementation of the recommendation of the Seventh Central Pay Commission - revision of rates of Conveyance Allowance. The Under Secretary to the Govt. of India, Ministry

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of Health & Family Welfare (CHS Division) has decided that the Conveyance Allowance to Central Health Service (CHS) doctors may be granted as per rates mentioned in the DOE's OM No. 19039/03/2017-E.IV dated 19.07.2017 vide letter No. A-45012/04/2017-CHS-V(Pt.) dated 09.04.2019 and the same OM endorsed by Sr. AO/DDO, DGHS(HQ), Govt. of NCT of Delhi, F-17, Karkardooma, Delhi (Accounts Branch) vide letter no. F.101-2/05Actts/DHS HQ/2012/440-465 Dated 30.04.2019 as indicated below:

(Rs. Per month)

Average Monthly Travel on Official Duty	For Journey by Own Motor Car	For Journeys by other Modes of Conveyance
201-300km	1680	556
301-450km	2520	720
451-600km	2980	960
601-800km	3646	1126
>800km	4500	1270

The above mentioned orders will be effective from 01.07.2017. These rates shall automatically increase by 24% whenever the Dearness Allowance payable on the revised pay structure goes up by 50%.

During the test check of bills towards reimbursement of Conveyance allowance, it has been observed that reimbursement of conveyance allowance have not been made to the doctors of Dr. BSA Medical College, Sector-06, Rohini, Delhi, during the period 2017-18 to 2018-19 as per above mentioned Fixed Conveyance Allowance under SR-25. Every Specialist/Medical Officer who draws this allowance will have to maintain a visit book giving details of the visit made, the date and the time of such visits. The Controlling Officer will certify on the basis of the visit book maintained by the Specialist/Medical Officer as to the admissibility of the conveyance allowance in a particular month. Dr. BSA Medical College, Sector-06, Rohini, Delhi has not provided the said record to Audit.

As per the sanction order of Admn Officer/HOO of Dr. BSA Medical College, Sector-06, Rohini, Delhi, it is clearly mentioned that **the claimant doctors and respective HOD will**

individually be responsible for the authenticity of the data for which conveyance claimed by him/her.

The Doctors have not mentioned average monthly Travelling Allowance on official duty in Conveyance bills. The audit party has calculated amount on minimum average monthly travel on official duty. The details of irregular reimbursement of conveyance made to Doctors/Medical Officer are as under:

S.N.	Name & No. of visits	Mode of transport	PERIOD	Visits per month	Amount paid	Amount to be paid	Amt. to be recovered (In Rs.)	Remarks
1	DR. Brijesh Narayan Singh, Tutor	CAR	January ,2019	21	6699	1680	5019	1680 x 1M =1680 Vide sanction order no. F.1(44)/2019/BSAMCH/255 2-2556 DATED 14.1.19 AND BILL NO. CONV-178 DATED 15.10.2019
			February,2019	21	6699	1680	5019	
			March ,2019	21	6699	1680	5019	
			April,2019	21	6699	1680	5019	
			May,2019	22	6699	1680	5019	
			June,2019	21	6699	1680	5019	
2	DR. Bhavna Jain, Tutor	CAR	April,2019	20	6699	1680	5019	
			May,2019	20	6699	1680	5019	
			June,2019	20	6699	1680	5019	
3	DR. Saurabh Narayan, Tutor	CAR	April,2019	21	6699	1680	5019	
			May,2019	21	6699	1680	5019	
			June,2019	21	6699	1680	5019	

4	DR. Tej Pal Singh Dhakad, Tutor	CAR	January ,2019	20	6699	1680	5019
			February,2019	20	6699	1680	5019
			March ,2019	21	6699	1680	5019
			April,2019	20	6699	1680	5019
			May,2019	20	6699	1680	5019
			June,2019	20	6699	1680	5019
5	DR. Ramnivas Mahala, Tutor	CAR	January ,2019	22	6699	1680	5019
			February,2019	18	6029	1680	4349
			March ,2019	20	6699	1680	5019
			April,2019	20	6699	1680	5019
			May, 2019	22	6699	1680	5019
			June,2019	21	6699	1680	5019
6	DR. Naveen Kumar, Tutor	CAR	January ,2019	18	6029	1680	4349
			February,2019	21	6699	1680	5019
			March ,2019	21	6699	1680	5019
			April,2019	22	6699	1680	5019
			May,2019	20	6699	1680	5019
			June,2019	21	6699	1680	5019
7	DR.Sant Gaurav,		January ,2019	20	6699	1680	5019
			February,2019	22	6699	1680	5019

	Tutor		March ,2019	22	6699	1680	5019
		CAR	April,2019	24	6699	1680	5019
			May,2019	24	6699	1680	5019
			June,2019	20	6699	1680	5019
8	DR Jeevan Prakash Verma, Tutor	CAR	January ,2019	24	6699	1680	5019
			February,2019	22	6699	1680	5019
			March ,2019	21	6699	1680	5019
			April,2019	22	6699	1680	5019
			May,2019	24	6699	1680	5019
			June,2019	23	6699	1680	5019
9	DR Satyavir Singh, Dir. Professor	CAR	January ,2019	20	6699	1680	5019
			February,2019	20	6699	1680	5019
			March ,2019	20	6699	1680	5019
			April,2019	20	6699	1680	5019
			May,2019	20	6699	1680	5019
			June,2019	10	3350	1680	1670
10	DR.Karsi ng Patiri, Asstt. Professor	CAR	January ,2019	08	2680	1680	5019
			February,2019	15	5024	1680	3344

			March ,2019	20	6699	1680	5019
			April,2019	16	5359	1680	3679
			May,2019	26	6699	1680	5019
			June,2019	09	3015	1680	1335
11	DR . Euden Bhutia, Asstt. Professor	CAR	January , 2019	21	1827	556	1271
			February, 2019	20	1827	556	1271
			March , 2019	21	1827	556	1271
			April, 2019	21	1827	556	1271
			May, 2019	21	1827	556	1271
			June, 2019	11	1005	556	449
12	Dr. Sunil Nagar, Professor	CAR	January , 2019	16	5359	1680	3679
			February, 2019	20	6699	1680	5019
			March , 2019	20	6699	1680	5019
			April, 2019	21	6699	1680	5019
			May, 2019	21	6699	1680	5019
			June, 2019	10	3350	1680	1670
13	Dr. Ashesh Kumar Jha, Asstt.	CAR	July ,2018	20	6699	1680	5019
			August,2018	20	6699	1680	5019

	Professor		September,2018	20	6699	1680	5019
			October, 2018	20	6699	1680	5019
			November,2018	20	6699	1680	5019
			December,2018	20	6699	1680	5019
			January,2019	20	6699	1680	5019
			February, 2019	20	6699	1680	5019
			March , 2019	20	6699	1680	5019
			April, 2019	20	6699	1680	5019
			May, 2019	20	6699	1680	5019
			June,2019	20	6699	1680	5019
14		DR Brijesh Patel, Tutor	CAR	January,2019	21	6699	1680
	February, 2019			22	6699	1680	5019
	March , 2019			21	6699	1680	5019
	April, 2019			21	6699	1680	5019
	May, 2019			21	6699	1680	5019
	June, 2019			21	6699	1680	5019
15	DR . Nandita Joshi, Asstt. Professor	CAR	October, 2018	20	6699	1680	5019
			November, 2018	22	6699	1680	5019
			January,2019	20	6699	1680	5019

			February, 2019	11	3684	1680	2004	
			March , 2019	22	6699	1680	5019	
			April, 2019	15	5024	1680	3344	
			June,2019	22	6699	1680	5019	
16	DR Ashish Kumar Mandal, Director Professor	CAR	January,2019	11	3684	1680	2004	Vide Sanction order No. F.1(4)/2015/BSA MCH/131-135 DATED13.04.19 AND Bill No. CONV-22 DATED 15.04.2019
			February, 2019	20	6699	1680	5019	
			March , 2019	22	6699	1680	5019	
17	Dr. S.V Singh, Director Professor	CAR	July, 2017	20	6699	1680	5019	Vide Sanction order No. F.1(142)/2019/BSAMCH/17 17-1721 DATED19.08.19 AND Bill No. CONV-135 DATED 04.09.2019
			August,2017	20	6699	1680	5019	
			September,2017	20	6699	1680	5019	
			October,2017	20	6699	1680	5019	
			November,2017	20	6699	1680	5019	
			December,2017	20	6699	1680	5019	
			January,2018	20	6699	1680	5019	
			February, 2018	20	6699	1680	5019	
			March , 2018	20	6699	1680	5019	
			April, 2018	20	6699	1680	5019	
			May,2018	20	6699	1680	5019	
June,2018	20	6699	1680	5019				
TOTAL					654343	77280	656258	

The college authorities may recover the amount of Rs. 656258/- from the above officers after due verification of facts and figures under intimation to Audit. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

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7

PARA NO. 03

(Audit Memo No. 08 Dated :17.03.2022)

Subject: - **Non revalidation of FDR/Bank Guarantees.**

During the course of scrutiny of EMD Register maintained in Dr. BSA Medical College, Sector-06, Rohini, Delhi, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the College authorities has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. .

S. No.	Page No. of EMD register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
1.	1	M/s S.S. Publishers & Distibutors Pvt. Ltd.	FDR No.300717682507dt.07.01.2017 (Indusind Bank)	60000	06.07.2017
2.	9	M/s New Golden Enterprise	A/cNo. 61344100895dt.18.02.2018 (State Bank of Bikaner and Jaipur))	60000	18.02.2018
3.	9	M/s Hygiene India Pvt. Ltd.	A/C No. 04073031043762dt. 10.02.2017 (Oriental Bank of Commerce)	60000	10.02.2018
4.	17	M/s Excel Books Pvt. Ltd.	A/cNo. 147000PU00027785dt.22.12.2017 (Punjab National Bank)	66000	22.06.2018
5.	17	M/s Ahuja Book Company Pvt. Ltd.	EMI/FDR/K/No. 434295 A/c No. 380903030149482dt.19.12.2017 (Union Bank of India)	66000	19.06.2018
6.	18	M/s S.S. Publishers	FDR No.300720490724dt.14.12.2017 (Indusind Bank)	66000	14.07.2018
7.	18	M/s Tarun Book Distributors	EM/TDR/R No.434329 A/c No. 380903030149508 dt.26.12.2017 (Union Bank of India)	66000	26.12.2018

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8.	21	M/s Taura Optics(India) Pvt. Ltd.	Bank Guarantee No. 06021LG005118dt.16.04.2018 (Punjab National Bank)	60000	10.12.2018
9.	27	M/s New Golden Enterprise	C/F No. 781169566-7 A/c No.37767561370 dt.22.06.2018	60000	22.06.2020
10.	27	M/s Biochrome International	A/c No. 260903000035594/30.06.2018 (Bank of Baroda)	60000	30.08.2020
11.	29	M/s S.M Scientific Instruments Pvt. Ltd.	Bank Guarantee No.126101000000dt.13.08.2018 (Axis Bank Ltd.)	187370	12.03.2019
12.	31	M/s Corp Mediteche Pvt. Ltd.	Sl. No. KL191905 A/c No.2740401001861dt. 24.08.2018(Canara Bank)	80000	24.05.2019
13.	33	M/s DSS Image tech Pvt. Ltd.	Bank Guarantee No. 207171218000110dt. 06.09.2018 (Indian Overseas Bank)	60000	16.09.2020
14.	33	M/s Tonea Optics(I) Pvt. Ltd.	Bank Guarantee No. 0505118BG0002180 dt.14.09.2018 (PUNJAB & SIND BANK)	60000	12.05.2019
15.	37	M/S Vishal Surgical	FDR No.1090838dt.29.10.2018 (Oriental Bank of Commerce)	60000	29.11.2020
16.	37	M/s Hansraj Nayyar(Medie uip Inc)	FDR No.892592 dt.22.10.2018 (Oriental Bank of Commerce)	60000	22.10.2020
17.	39	M/S Medi Works	FDR No.0316735dt.31.12.2018 (Indian Overseas Bank)	56000	28.08.2019
18.	39	M/S National Meditek	FDR No.8606255326-1dt.02.01.2019 (SBI)	56000	02.01.2020
19.	41	M/S Corp mediteche Pvt. Ltd.	FDR No.568486 dt.11.03.2019 (Canara Bank)	80000	11.03.2020
20.	43	M/S Ahuja Book Company Pvt. Ltd.	FDR 683972dt.18.01.2019 (Union Bank)	100000	16.07.2019
21.	44	M/s S.S. Publishers & Distibutors Pvt. Ltd.	FDR No. 300726453075dt.11.01.2019 (Indusind Bank)	100000	11.01.2020

22.	44	M/s Tarun Books(OPC) Pvt. Ltd.	FDR NO.2613501318DT.18.01.2019 (Kotak Mahindra Bank)	100000	17.07.2019
23.	50	M/s Radical Scientific Equipments Pvt. Ltd.	BG No. 04320100000468 dt. 21.06.2019 (Axis Bank)	126064	30.01.2020
24.	50	M/s Mediworks	BG No. 158671119000033dt.13.11.2019 (Indian Overseas Bank)	169969	15.10.2020
25.	50	M/s CorpMeditche Pvt. Ltd.	BG No.BGPOSGPGE19149dt. 29.05.2019 (Canara Bank)	199381	27.05.2020
26.	54	M/s Vindeca Life Sciences Pvt. Ltd.	A/c No. 048813019226dt.28.05.2020 (ICICI Bank)	60000	28.11.2021

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.


IAO

Party No. XXIV

4

TAN NO. 01

(Audit Memo. No.02 Dated: 04.03.2022)

(A) Subject:-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 the staff of Dr. BSA Medical College, Sector-06, Rohini, Delhi for the Audit period 2019-2021, 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 No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015 e.g Dr. Alka Khaneja, Assistant Professor, Dr. Ram Niwas Mahela, CDMO, Dr. Sunil Assistant Professor, Sh. Rajendra Marandi, Lab Assstant.

It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Leave Account

The profoma for CCL has not been attached in some of the service books eg. Mrs. Kavita, Technical Assistant,

(2) **Miscellaneous:** In some service books, the entries in the service record has not been signed by the competent authority. e.g.

(ii) The entry of availing EL encashment for LTC for the year 2014-2017 in respect of Ms. Asha Kaushal, Technical Assistant and sanction of Earned Leave at page nos. 30&31 have not been signed by the Competent authority.

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(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, 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/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	NAME OF THE OFFICER / OFFICIAL	DESIGNATION	Date of Birth	Date of Appointment
1	Ms. Asha Kaushal	Lab Technician	10.04.1964	01.04.1986
2.	Ms. Rashmi Sati	Lab Technician	14.07.1969	16.02.1990
3.	Sh. Surender Singh	Radiographer	17.10.1964	28.04.1988

College authorities may be requested to take necessary steps to remove the above discrepancies in the Service Book and be shown to next audit.

2

TAN NO. 02

(Audit Memo No. 03 Dated:07.03.2022)

Sub: Rush of expenditure.

During the test Audit of reconciliation for the month of March,2020 to March,2021, the budget allocation & Actual expenditure of Dr. BSA Medical College for the above period in the following heads is as under:

Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
March, 2021				
DTE	400000	210538	266208	79.08%
Supply & Materials	20000000	10022053	14312513	70.02%
BMWM	500000	201373	201373	100.00%

It has been observed that heavy expenditure was booked during the month of March,2021 in the above head of accounts.This indicates imprudent financial management and lack of appropriate control in utilization of funds.

Efforts should be made to avoid heavy expenditure at the fag end of financial year and compliance be shown to audit.

3

TAN NO. 03

(Audit Memo No. 07 Dated: 16.03.2022)

Sub: Improper maintenance of Stock Register.

Scrutiny of stock registers maintained in Dr. BSA Medical College reveals the following shortcomings/ discrepancies during the audit period.

1) Cuttings/Overwritings, Use of white Fluids

It is observed that there are numerous cuttings/ overwritings in the stock registers eg. Page No. 07, 281 in Chemical Stock Register No.6, Page No. 26 of Lab Consumable Stock Register No. 5A.

2) Library Registers:

The following discrepancies have been found in the Library records:

- a) There is no page counting certificate at the first page of Library Accession Register No. 2, Daily issue Register of BSAMCH Faculty and Daily issue Register of MBBS students.
- b) In the Library accession Register, the use of white Fluids is done at page No. 30, 70 etc. Also overwriting is done at the cost price of books.
- c) Neither signature of borrower nor of Librarian is made at any page of Daily issue Register.

College authorities may be requested to take necessary steps to remove the above discrepancies in the records and be shown to next audit.



**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**