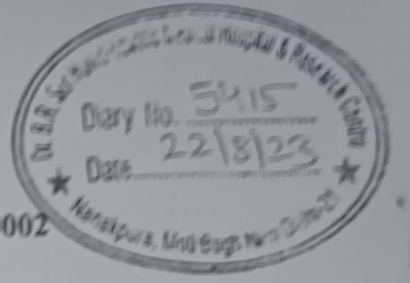


कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), दिल्ली
डी.जी.ए.सी.आर. भवन, आई.पी. एस्टेट, नई दिल्ली - 110002



संख्या: पी.ए.जी.(ले.प.)दि./AMG-III/IR BRS/2023-24/62

दिनांक: 18.08.2023

सेवा में,

The Principal,
Dr. B.R. Sur. Homeopathic, Medical College & Hospital, and Research Centre,
Nanak Pura, Moti Bagh,
New Delhi-110021

महोदय/महोदया,

मैं आपके कार्यालय Dr. B.R. Sur. Homeopathic Medical College & Hospital and Research Centre के वर्ष 2016-2023 तक के लेखाओं के संबंध में निरीक्षण रिपोर्ट प्रेषित कर रहा हूँ। अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएँ।

अनुलग्नक: रिपोर्ट

- घस्ता -

व. लेखापरीक्षा अधिकारी (AMG-III)

संख्या: पी.ए.जी.(ले.प.)दि./AMG-III/IR DBRS/2023-24/63

दिनांक: 18.08.2023

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित की जाती है।
The Secretary, Health and Family Welfare Department, GNCTD, 9th Floor, Delhi Secretariat, New Delhi-110002 आपसे अनुरोध है कि कृपया उपरोक्त से प्राप्त उत्तर को अपनी टिप्पणी सहित इस कार्यालय को अग्रेषित करें।

भवदीय

रतनीय
18/8/23

व. लेखापरीक्षा अधिकारी (AMG-III)

प्रमाणित किया जाता है कि व. उपमहालेखाकार (AMG-III) द्वारा अनुमोदित इस लेखापरीक्षा प्रतिवेदन में (Nil पैरा Part II A, 08 पैरा Part IIB) के शामिल किये गए हैं

952
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Meeta
22/08/2023
AAO +
SO (Admin)

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Office of the Principal Accountant General (Audit), Delhi
A G C R Building, I.P. Estate, New Delhi -110002

Inspection Report on the accounts of Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bag, New Delhi for the period 01.04.2016 to 31.03.2023.

PART-I

Introduction

(i) **General:** The audit of the account of Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bag, New Delhi for the period from 2016-17 to 2022-23 was conducted by an audit party comprising of Shri K.K.Sharma, Sr AO, Smt. Reeta Singh Bora, AAO, Shri Ajit Kumar, AAO & Shri Yogendra Prasad, Sr Auditor w.e.f 06.07.2023 to 21.07.2023 (12 working days)

(ii) **General Set up and activities:** Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre is an old Homeopathic institution established in November 1985 by Late Dr. B. R. Sur, who was a great philanthropist and a leading Homoeopath of Delhi. The hospital started functioning in the year 1986 with its diagnostic facilities like X-Ray, Ultrasound, ECG, Pathology Laboratory and Operation Theater facilities, though it was formally inaugurated by Shri Jagpravesh Chander as a full-fledged 40 bedded hospital in 1987. Dr. B. R. Sur donated the institution to the Govt. of N.C.T. of Delhi on 2nd October 1998. Honourable Chief Minister of Delhi Smt. Sheila Dixit started Indoor Patient Department on 12th September 2000 under the chairmanship of Dr. A. K. Walia, then Minister of Health and Family Welfare, Govt. of N.C.T. of Delhi in the presence of Dr. K. K. Aggarwal, Vice Chancellor, Guru Gobind Singh Indraprastha University.

Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre is situated in Nanak Pura, Moti Bagh (West), New Delhi and is built on a piece of land measuring one acre and has 36,000 sq. ft. covered area on four (ground + 3) floors. The college is affiliated to Guru Gobind Singh Indraprastha University and is recognized by Central Council of Homoeopathy. The Govt. of N.C.T. of Delhi admitted its first batch of students in August 1999.

This institute has been entrusted with the responsibility of providing and promoting homeopathic education and training to collate, and setting up the standards in the fields of research and community health care. Significant progress has been achieved since the inception of the institution in Directorate of ISM&H, Govt. of N.C.T. of Delhi.

(iii) **Budget Allotment and Expenditure:** The detail of budget allotment and actual expenditure incurred during the year 2016-23 is as under:

(in Rs.)

Year	Budget Allotment	Actual expenditure
2016-17	92800000	90431597
2017-18	102400000	99115700
2018-19	117500000	117415812
2019-20	127000000	126001083
2020-21	140100000	137935727
2021-22	160500000	154521160
2022-23	173500000	170444040

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PART-II
(Audit Findings)
PART-II-(A)
(Significant Audit Findings)
Nil

PART-II-(B)
(Audit Findings)

Para No 1: Irregular Payment of Annual Allowance. (Reference Number: OBS-832760)

As per Delhi Govt endorsement no. F(21)/FIN/Estt(III)/07/CPC1709 dt 14.11.2019, Annual Allowance is to be paid to the Medical Staff i.e officers of Teaching, Non-Teaching, public Health sub-cadres and General Duty Medical officers having PG qualification recognized under Indian Medical Council Act, 1956 at the rate of Rs. 2250 p.m. The General Duty Medical officers who do not possess any post Graduate qualification or who possess unrecognized PG qualification will be paid Annual Allowances at the rate of Rs. 1350 p.m.

However, at the end of financial year, each Specialists/General Duty Medical Officers are required to furnish a certificate to the effect that the amount of Annual Allowance has been utilised for the purpose it was due. In the case of retirement/resignation before the end of the financial year, such certificate is to be furnished at the time of such retirement/resignation.

Scrutiny of records for the years 2020-21 to 2022-23 revealed that the following Doctors had received Annual Allowance but no certificate had been submitted to the effect that the amount of annual allowance had been utilized for the purpose it was due. Hence, audit could not ascertain that the purpose for which this allowance was paid has been achieved.

S.No.	Name of the Employee	2020-21	2021-22	2022-23	Total
		AA/Month	AA/Month	AA/Month	AA
1	Dr. Prabir Manna	1350	1350	1350	48600
2	Dr. Amar Bodhi	2250	2250	2250	81000
3	Dr. Archana Narang	2250	2250	2250	81000
4	Dr. Asha Chaudhary	2250	2250	2250	81000
5	Dr. K G Mahabale	2250	2250	2250	81000
6	Dr. Raj Bala	1350	1350	1350	48600
7	Dr. Satya Jain	2250	2250	2250	81000
8	Dr. Vijay Kumar	1350	1350	1350	48600
9	Dr. R C Bawiskar	2250	2250	2250	81000
10	Dr. Mukesh Chawla	2250	2250	2250	81000
11	Dr. Neena Mehan	2250	2250	2250	81000
12	Dr. Rajnish Chauhan	1350	1350	1350	48600
13	Dr. Sameena Muzammil	1350	1350	1350	48600
14	Dr. S N Jana	2250	2250	2250	81000
15	Dr. Seema Rai	2250(6 months)	2250	2250	67500
16	Dr. Anil Kumar		1350 (6 month)	-	8100
17	Dr. Meeta Gupta		2250 (6 month)	2250	40500

18	Dr. Pramod K	2250 (5 months)	2250	2250	65250
19	Dr. U Rajeev Nair	2250	2250	2250	67500
20	Dr. Sandhya Rastogi	-	-	2250	27000
TOTAL					12,47,850

Audit is of the view that Hospital authorities may recover the above irregular payment of annual allowance from doctors under intimation to audit.

Para No 2: Non-utilisation of X-ray Machine. (Reference Number: OBS-832762)

The BR Sur Homeopathic Medical College, Hospital & Research Centre has been providing OPD services to around 300 patients daily and running a 50 bedded IPD. The hospital also provided the para-medical services like X-ray, USG, Pathology, ECG and Physiotherapy to the general public since its inception.

Scrutiny of records revealed that a requirement for new X-ray and USG machine was proposed in May 2020. In August 2022, the Technical Committee finalised the specification for the purchase of X-ray machine (300 mA) from GeM portal. Consequent upon the approval of the Competent Authority the bids for single loading computerized radiography system with laser printer and 300 mA X-ray with high-frequency generator were published on GeM portal on dated 6/10/2022. The bids were, however, cancelled due to low participation by the bidders.

The contract against GeM bid no. GEM/2022/B/2665799 dt 21.10.2022 for the purchase of X-ray machine (300 mA) of a floating table top 300 mA X-ray machine with high-frequency generator was finally awarded to L1 bidder M/s AMAX Medical Systems. The machine was delivered as per the contract. The 300 mA X-Ray machine was installed in the Institute on 28.03.2023 and payment of Rs. 9,47,550 was made to the seller vide sanction order dt 29.03.2023.

Audit also noted that the Hospital had placed a requisition with the PWD division for repair and maintenance of the X-ray room in December 2022. The Sanction order for the AA & ES for the work was given during March 2023. Due to this repair and maintenance work, the newly installed X-ray machine could not be installed and even after the elapse of 4 months (i.e. till the date of audit, July 2023) the whole X-ray equipment has been lying idle in the Hospital. The equipment that took 3 years for procurement and successive installation has been lying idle.

Further, a purchase order for the single loading computerized radiography system with laser printer amounting to Rs. 12.8 lakh was also placed from L1 M/s AMAX Medical Systems on Gem Portal vide GeM contract No. GEMC-511687780399461 on 18 May 2023 with the delivery to be completed by 02 June 2023. The machinery has been received in the Hospital on 06.06.2023. However, the computerized system has been lying packed and uninstalled in the Hospital.

Hence, the hospital may look into the matter and expedite the work so that the due utilisation of the machines could be made.

Para No 3: Excess Payment to the contractor. (Reference Number: OBS-832764)

The Hospital & Research Centre had awarded the work of providing round the clock security services at the College campus to M/s Advance High Tech Gem Contract 511687772140131 dt 21.9.2020 (till Oct 21), M/s Shail Security & Allied Services through GeM Contract No. GEMC-511687789248347 (Nov 2021 to Dec 2022) and M/s A.E.Securitas through GeM

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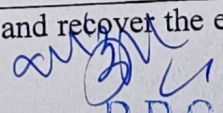
Dr. B. R. Sur. Homeopathic
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Contract No. GEMC-511687769231788 (Jan 2023 to Dec 2023). The contract was awarded for 9 security guards.

Audit noted that College had been making excess payments against the deployment of security personnel. The amount payable as per the contract works out to Rs. 41,77,134 whereas the amount actually had been paid was Rs. 47,91,072. Which resulted into avoidable payment of Rs. 6,13,938 as detailed below:

Period of Contract	Name of Service	Actual deployment	Minimum Wage per security gaurd	Payment as per minimum wages (Rs.)	Amount Paid	Excess Payment (Rs.)
Mar-23	M/s A.E.Securitas GeM Contract No. GEMC-511687769231788 (Jan 2023 to Dec 2023)	9	712	166608	180136	13528
Feb-23	"	9	712	166608	185120	18512
Jan-23	"	9	712	166608	185120	18512
Dec-22	M/s Shail Security & Allied Services GeM Contract No. GEMC-511687789248347 (Nov 2021 to Dec 2022)	9		0		0
Nov-22	"	9	712	166608	180136	13528
Oct-22	"	9	712	166608	194376	27768
Sep-22	"	9	700	163800	189000	25200
Aug-22	"	9	700	163800	182000	18200
Jul-22	"	9	700	163800	182000	18200
Jun-22	"	9	700	163800	189000	25200
May-22	"	9	700	163800	189720	25920
Apr-22	"	9	700	163800	183600	19800
Mar-22	"	9	680	159120	189720	30600
Feb-22	"	9	680	159120	184960	25840
Jan-22	"	9	680	159120	189720	30600
Dec-21	"	9	680	159120	189720	30600
Nov-21	"	9	680	159120	183870	24750
Oct-21	M/s Advance High Tech Gem Contract 511687772140131 dt 21.9.2020 (till Oct 21)	9	674.5	157833	188185	30352
Sep-21	"	9	674.5	157833	182115	24282
Aug-21	"	9	674.5	157833	182115	24282
Jul-21	"	9	674.5	157833	186162	28329
Jun-21	"	9	674.5	157833	182115	24282
May-21	"	9	674.5	157833	183163	25330
Apr-21	"	9	674.5	157833	177255	19422
Mar-21	"	9	656.5	153621	183163	29542
Feb-21	"	9	656.5	153621	165438	11817
Jan-21	"	9	656.5	153621	183163	29542
TOTAL				4177134	4240696	613938

The hospital authorities may look into the matter and recover the excess payment made to the contractor under intimation to audit.


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Narek Buz, New Delhi-110021

Para No 4: Inadmissible payment of LTC. (Reference Number: OBS-832770)

As per the guidelines of Air Travel on LTC issued by Ministry of Personnel, Public Grievances and Pensions, DoPT, Govt of India OM No. 31011/2013-Estt (A.IV) & OM no 31011/12/2022-Estt.A-IV dated 29 August 2022, air tickets are to be purchased directly from Airlines (at booking counters/website of Airlines) or by utilizing the services of authorized Travel Agents viz. M/s Balmer Lawrie & company, M/s Ashok Travels & tour and IRCTC. Further, officials have to choose a flight having best available fare on their entitled travel class which is the cheapest fare available. The officials should retain printouts of the concerned web page having flight and fare details for the purpose for settlement of LTC claims and to ensure the lowest fare. All directorate/Officers are to ensure the compliance of the same before forwarding the final claim. The claims are not to be entertained without enclosing printout of the web page/lowest fare certificate issued by authorized travel agent.

However, during test check of Leave Travel Concession claims in r/o officials working in the College for the year 2022-23, audit found that following officials had not enclosed/submitted the printout of Web page and LTC claims had been sanctioned without ensuring the availability of lowest fare at the time of booking.

Bill No. & Date	Name	Destination	Reimbursed Amount to be disallowed
LTC 418 dated 15.02.2023	Raj Bala, Professor	Delhi to Coimbatore & back	44,664
LTC 128 dated 07.07.2022	Amar Bodhi, Asst. Professor	Bengaluru to Hometown (Tiruvanathpuram) & back	54,585
LTC 376 dated 03.02.2023	U Rajiv Nair, Asst. Professor	Delhi to Hometown (Kerala) & back	66,062
Total:-			1,65,311

Hence, the payment made of Rs. 1,65,311 is inadmissible and may be recovered from the official under intimation to audit

Para No 5: Irregular payment of Travel Allowance (TA) and Patient Care Allowance (PCA). (Reference Number: OBS-832769)

As per the MoHFW OM no. Z.28015/119/2012-H dated 18 September 2019 and DoE (MoFin.)OM no. 21/3/2020-E.II (B) dated 01 December 2020, the Government employee who could not attend office and/or worked from home in a whole calendar month, are not eligible to draw Patient Care Allowance (PCA)/travel allowance (TA) for that particular month.

Scrutiny of the attendance register and PBR for the period 2016-17 to 2022-23 revealed that the following officers/officials did not attend the office during covid-19 period for full calendar month but allowances had been paid to them.

The amount mentioned below may be recovered from the officers/officials in respect of the irregular payment of Travel Allowance (TA) & Patient Care Allowance (PCA) and similar cases may also be reviewed under intimation to audit.

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Dr. B. R. Sur, Homeopathic
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Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110021

S.No	Name of Employee and Designation	Period of absence for full calendar month	PCA Paid	TA Paid	Recovery
1.	Dr. Manisha Thakur, Biochemistry	March 2020, April 2020	4100 x 2	-	8200
2.	Dr. Archana Narang, Reader (N.F.S.G.)	June 2020	-	8424 x 1	8,424
3.	Ms. Kumud Stat Officer	April 2020	4100 x 1	4212 x 1	8,312
4.	Mr. Ramesh Kumar, LDC	January 2020, May 2020	4100 x 2	1580 x 2	11,360
5.	Mr. Ravi Kumar, LDC	May 2020	4100 x 1	1580 x 1	5,680
6.	Mr. RP Meena, Lab Asstt	May 2020	4100 x 1	4212 x 1	8,312
Total:					50,288

Para No 6: Non-functional of Operation Theatre. (Reference Number: OBS-832771)

As per the CCH(MSR) Regulation 2013 and CCIM Regulation 2012, the attached hospital to a College is to be provided with functional Operation Theatre (OT).

Audit however, noted that Operation Theatre (OT) of the hospital remained non-functional since the times Delhi Govt. took over the Institute under its jurisdiction. In its reply, the hospital stated that since the year 1998, OT is not functional.' From this, it is evident that the Hospital did not make efforts to make it functional for the use of Patients as well as students. Further, the hospital has been paying monthly salary to the OT Asssitant from 2017 to till date whereas OT is non-functional leading to wasteful expenditure

Para No 7: Expired Medicines lying in stock. (Reference Number: OBS-832774)

Test check of stock register revealed that the following medicines have been expired and the medicines are still lying in stock and have not been written off from the stock register.

List of expired Medicines

S.N	Name of medicines (30 potency)	Expiry date
1	cocculus indicus	Jan 23
2	formicarufa	Jan 23
3	Apocynum	Nov 21
4	Acid Nit mur	Nov 21
5	Baryta Mur	Nov 21
6	Borax	Nov- 21
7	Bacillinum	Dec 20
8	Condurango	Nov 21
9	Elaps Cor	Dec 20
10	Lac Def	Nov 21
11	OraniumNitricum	Nov 21
12	Thuja	Aug 19
13	Ustilago	Dec 20
14	Wyethia	Jan20
15	Platina	Nov 21
16	coffea	Dec 20
17	influenzinum	Nov 21

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Dr. B. R. Sur, Homeopathic
Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi - 110021

The hospital may take measures to dispose off the expired medicines under intimation to audit.

Para No 8: Unrecovered/Overdue of Library Books. (Reference Number: OBS-832777)

As per Central Secretariat book lending rules, the books issued are to be returned within one month. If not, returned to Library within one month, overdue charge of rupees two is to be charged per volume per day. If there is a delay of two months from the due date of the return of book the membership will become invalid. Renewal of membership is possible with a deposit of a fee of Rs. 50. Any book not returned in response to a final overdue notice would be considered as lost and the member would be asked to pay compensation for the lost book.

However, audit noted that 30 books are overdue and have not been returned by the Students/ staff members. The books were issued between the FY 2018 and 2022. Thus, the delay in return/non return of these books not only resulted into academic loss to the students/faculty but also defeated the very purpose of the library. It is suggested that necessary steps may be taken either to restore these books in the library or to recover the cost value of these books from the members under intimation to audit.

S. no.	Name of student	Year	Title of the book	Accession no.	Date of issue
1	Rashi	2016	Expended Works of Nash	5665	10-12-2018
2	Deepali	2016	Lectures on Homoeopathic Philosophy Homeo. Materia Medica and Repertory Keynotes Rearranged with Remedies of Mat. Medica Expended Repertory of Homoeo. M/M	3664 4838 5743 6810	09-03-19 09-03-19 06-04-19 13-12-22
3	Yamini Sharma	2016	Spirit of Organon Vol -I Spirit of Organon Vol- II Spirit of Organon Vol- III Leaders in Homoeopathic Therapeutics	7366 6115 6126 5170	28-02-20 28-02-20 28-02-20 02-12-22
4	Jyotsna Singh	2017	Spirit of the Organon Vol-II Spirit of the Organon Vol-III	6107 6139	17-08-22 17-08-22
5	Yogesh Kumar	2017	Hom. Principles and Practice of Medicine	7906	21-03-22
6	Himani Mahawar	2017	Harrison's Principle of Internal Medicine Vol-I Prep Manual for Undergraduates Medicine	6335 7823	04-05-22 16-03-23
7	Parnika Singh	2017	Homeo. Materia Medica and Repertory Prep Manual for Undergraduates, Medicine	3787 7676	20-07-19 20-09-22
8	Shabana Khatoon	2017	P J Mehta's Practical Medicine Leaders in Homoeopathic Therapeutics	6348 5165	26-03-22 26-10-22

			Homoeopathic Therapeutics	3752	26-10-22
9	Swati Kumari	2017	Homoeopathic Therapeutics Medicine, Davidson Textbook of Preventive & Social Medicine	3766 2686 8094	24-03-22 22-03-22 28-03-22
10	Abhishek Malik	2017	P J Mehta's Practical Medicine Homoeopathic Therapeutics	5006 3758	13-10-22 26-10-22
11	Nikhil Dedha	2017	Prep Manual for Undergraduates, Medicine	7680	11-02-21
12	Komal Singh	2017	A Short Textbook of Psychiatry	7842	29-10-22
13	Garima	2017	Lecture on Materia Medica	6061	07-12-18
14	Shreya Aggarwal	2017	Harrison's Manual of Medicine Expend Works of Nash	7026 5657	15-03-22 22-12-22
15	Srishti Singhal	2017	Expend Repertory of Homoeo. M/M	3783	02-11-22

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PART-IV (Best Practices)

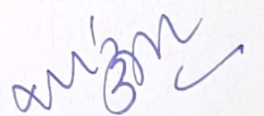
Nil

PART-V (Acknowledgement)

Acknowledgement: The Head of Office and his staff rendered full cooperation and all the records required were produced to the Audit except the reply of the observation offered.

Hierarchy: The following officers/officials have held charges of the posts indicated below for the period mentioned against each:

(i)	Name and designation of the Heads of Department (HOD)	Sh. Neeraj Gupta	
(ii)	Name and designation of the Heads of office (HOO)	Meeta Gupta, CMO (NFSG)	13.1.2022 to till date
(iii)	Name and Designation of officer-in-charge of Accounts. (Cashier)	Raghavendra Rao, ASO	30.01.2017 to till date



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General

The General condition of accounts of Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre, Nanak Pura, Moti Bag, New Delhi for the period 01.04.2016 to 31.03.2023 were found to be satisfactory subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by Dr. B. R. Sur Homoeopathic Medical College, Hospital and Research Centre. The office of the Pr. Accountant General (Audit) Delhi disclaims any responsibility for any mis-information and/or non-information on the part of the audited entity.

Am gahajan
18/8/23

Sr. Audit Officer (AMG-III)

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D.D.O.
Dr. B. R. Sur Homoeopathic
Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110021

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
 DR.B.R.SUR HOMOEOPATHIC MEDICAL COLLEGE, HOSPITAL & RESEARCH CENTRE
 NANAK PURA, MOTI BAGH, NEW DELHI-110021
 Ph.No.011-24105298, Fax No.011-24105299, Email-principal shmc@yahoo.com
 (Affiliated to Guru Govind Singh Indraprastha University)

Sub:- AGCR Audit Report for the period 2016-23.

Sir/Madam,

Kindly refer Audit Report dated 18/08/2023 on the subject cited above, requisite information is as under:-

Audit Para No.	Particulars	Remarks
04.	Inadmissible payment of LTC.	
	(A) Dr. Raj Bala, Professor (LTC Bill No.418 dt.15/02/2023)	The cheapest Air Fare Certificate issued by M/s. Balmer Lawrie (A Government of India Enterprises) is enclosed. Hence, it is requested to drop the said Audit Para.
	(B) Dr. Amar Bodhi, Asst. Professor (LTC Bill No.128 dt.07/07/2022)	The Officer has booked tickets for the journey on 01/05/2022 and Date of journey being 18/05/2022 (Departure) and 05/06/2022 (Return ticket to Delhi) respectively. The Circular dated 31/12/2021 issued by Ministry of Finance, Department of Expenditure was endorsed by Finance Department, GNCT of Delhi on 01/06/2022. Before this endorsement tickets were being purchased as per guidelines issued vide O.M. Dated 25/02/2016 of Finance Department, GNCT of Delhi in which entitled officer were allowed to travel by any Airline provided that the Air Fare does not exceed that of Air India on the date of Journey. As the officer has booked his ticket before endorsement of circular dated 31/12/2021 of Ministry of Finance and performed his journey through Air India as per guidelines issued vide OM Dated 25/02/2016 of GNCT of Delhi, it is requested to drop the said Audit Para.
	(C) Dr. U. Rajiv Nair, Asst. Professor (LTC Bill No.376 dt.03/02/2023)	The documents provided by Dr. Rajiv Nair, regarding cheapest Air Fare are enclosed. Hence, it is requested to drop the said Audit Para.

(SANJAY KUMAR)
 AAO/DDO

Dated:

No.F15/Audit/SHMC/2016-23/

S.O. (Admn),
 Dr. B. R. S H M College & Hospital



D.D.O.
 Dr. B. R. Sur, Homoeopathic
 Medical College & Hospital
 Govt. of N.C.T. Delhi
 Nanak Pura, New Delhi-110021

Audit Matter

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DR.B.R.SUR HOMOEOPATHIC MEDICAL COLLEGE, HOSPITAL & RESEARCH CENTRE
NANAK PURA, MOTI BAGH, NEW DELHI-110021
Ph.No.011-24105298, Fax No.011-24105299, Email-principal shmc@yahoo.com
(Affiliated to Guru Govind Singh Indraprastha University)

Sub:- AGCR Audit Report for the period 2016-2023.

Sir/Madam,

Kindly refer to your letter No.1769 dated 28/08/2023 on the subject cited above, In continuation to our previous letter vide Dairy No.5748 Dated 02/09/2023, reply is as under:-

Audit Para No.	Particulars	Remarks
05.	Irregular payment of Travelling Allowance (TA) and Patient Care Allowance (PCA).	Dr. Manisha Thakur, Bio-chemist - The Recovery of PCA for the months of March, 2020 and April, 2020 @ Rs.4,100/- was recovered vide Challan No.09/2023-24 dt.20/09/2023. (Copy of the same is enclosed). Recovery of TA and PCA for Rs.8,312/- (PCA-4100 & TA-4212) in r/o. Sh. Ram Prasad Meena, Jr. MLT/Lab. Asstt. will be recovered alongwith the present recovery of Rs.2,47,497/- vide Audit Report period 2020-21 to 2021-22 issued from AO(Audit), Directorate of Audit, GNCTD, Delhi Sachivalaya, New Delhi - 110 002. (Copy of initial recovery schedule and October, 2023 recovery schedule are enclosed herewith for ready reference.)

Sanjay Kumar
16/11/23

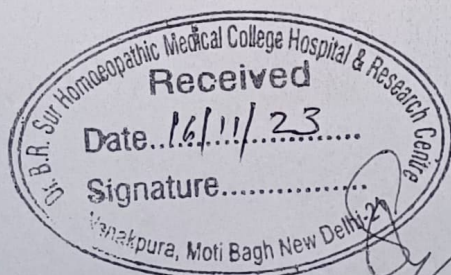
(SANJAY KUMAR)
AAO/DDO

No.F15/Audit/SHMC/2016-23/

Dated:

S.O. (Admn),
Dr. B. R. S H M College & Hospital

D.D O
Dr. B. R. Sur Homeopathic
Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110021



Sanjay Kumar
D.D O
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Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110021

10933100738

PAN NO. ACIPN5474B

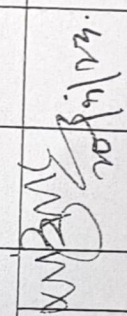
G.A.R.7
(SEE RULE 28(1))
CHALLAN

CIVIL

DDO-054003

CHALLAN NO.-09/2023-24 Dated:20/09/2023

CHALLAN OF MONEY PAID IN- STATE BANK OF INDIA, R.K.PURAM, NEW DELHI

NAME AND ADDRESS OF THE PARTY CREDITING MONEY WITH DDO CODE NO	DEPARTMENT /OFFICE FROM WHOSE BOOKS THE DEMAND EMANATED	FULL PARTICULARS OF THE REMITTANCE AND AUTHORITY	AMOUNT	HEAD OF ACCOUNT	ACCOUNTS OFFICER BY WHOM ADJUSTABLE	ORDER TO THE BANK
Nitesh Taneja GAR No.6 Receipt No.691	DR.B.R.SUR HOMOEOPATHIC MEDICAL COLLEGE, HOSPITAL AND RESEARCH CENTRE, NANAK PURA, NEW DELHI	AMOUNT received from Dr. Manisha Thakur, Bio-Chemist towards Audit Recovery of HPCA paid during leave period for the months of March, 2020 and April, 2020 @ Rs.4,100/- per month. (F.Y. 2020-21) M.H. – Salaries DR-Salary	Rs.8,200/-	MAJOR HEAD	P. A. O. NO.1, R.K. PURAM NEW DELHI	
				2 2 1 0		
				MEDICAL AND PUBLIC HEALTH		
				SUB MAJOR HEAD		
				0 2		
				MINOR HEAD		
				102 59 00 70		
			Rs.8,200/-	SUB HEAD	 D.D.O. Dr. B. R. Sur, Homoeopathic Medical College & Hospital Govt. of N.C.T. Delhi Nanak Pura, New Delhi-110002	
				DEALED HEAD		
				OBJECT HEAD		

IN WORDS (Rupees Eight Thousand Two Hundred only)

RECEIVED PAYMENT (IN WORDS) RUPEES

Rs 8200/-

भारतीय स्टेट बैंक / State Bank of India
आर.के. पुरम, नई दिल्ली-110066
R.K. PURAM, NEW DELHI-110066

20 SEP 2023

Vinay Kumar Sinha (P.F. 5978769)
सिग्नेचर / CHECKER

Branch Code 01076

D.D.O.
Dr. B. R. Sur, Homoeopathic
Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110002

SCHEDULE OF MISCELLANEOUS RECOVERIES - May 2024
DR. B. R. SUR HOMEOPATHIC MEDICAL COLLEGE HOSPITAL, MOTI BAGH
NANAKPURA, MOTI BAGH, NEW DELHI - 110021

Deduction made from the Month of: May, 2024

Bill No: PB-43 Dated: 15/05/2024

SNo.	PIN	Name	Designation	Misc Recovery Amount(Same Head- 01/02/36)	Misc Recovery Amount(Same Head- 07)	Misc Recovery Amount(Same Head- 05)	Misc Recovery Amount(Prev Yr)	Misc Same Head Details	Misc Recovery Amount(Other Head CY & PY)	Misc Other Head Details	Remarks
1	92784738	RAM PRASAD MEENA	JUNIOR MEDICAL LAB. TECHNOLOGIST	0	0	0	0		0 8312	N/A - (CY) 221002102590070 (PY)	AGCR Audit Recovery in r/o period of absence for full calendar month i.e. May, 2020 (PCA Rs.4100/- + TA Rs.4212/- = Rs.8312/-).
Total				0	0	0	0		8312		

* CY - Current Year & PY - Previous Year.

* Previous Year Recovery DDO has to feed 13 Digits Head Only as per LPC.

* Other Head same year & DDO has to feed 15 Digits as per lpc of 01 & 07.

Signature Of DDO

D.D.O.
Dr. B. R. Sur Homeopathic
Medical College & Hospital
Govt. of N.C.T. Delhi
Nanak Pura, New Delhi-110021

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