



Chapter 4

Audit of Transactions

- 4.1 Non-compliance with the rules**
- 4.2 Failure of oversight/governance**

Chapter 4

Audit of Transactions

Audit of transactions of the Government departments, their field formations as well as that of the autonomous bodies brought out several instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

4.1 Non-compliance with the rules

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are as under:

PLANNING , ECONOMIC AND STATISTICS DEPARTMENT

4.1.1 Embezzlement of Government money by DPO, Panna

The District Planning Officer, Panna, embezzled ₹ 2.11 lakh through irregular drawal of funds from the treasury in advance and by making incorrect entries in the cash book. After this was pointed out in audit, ₹ 1.80 lakh was deposited in the departmental bank account.

Rule 53 (ii) of the Madhya Pradesh Treasury Code (MPTC) Volume-I provides that all monetary transactions should be entered in the cash book as soon as they occur and attested by the officer in charge of the cash book in token of check. Rule 53(iv) *ibid* provides that at the end of each month the officer in charge of the cash book should personally verify the cash balance in the cash book and record a signed and dated certificate to that effect. Rule 190 *ibid* provides that a Government servant entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claims and all information necessary for its proper classification and identification in the accounts. Rule 284 *ibid* further provides that no money shall be drawn from the treasury unless it is required for immediate disbursement.

During audit scrutiny (August 2011) of the records of the office of the District Planning Officer, Planning, Economic and Statistics Department, Panna (DPO) and from information collected from State Bank of India, Panna, we noticed that the State Planning Commission, Madhya Pradesh allotted a sum of ₹ 3.59 lakh to DPO on 3 November 2010 for preparation of Decentralised District Plan (DDP) for Panna district for the year 2011-12. We observed that approval of the District Plan of Panna District for the year 2011-12 was communicated by State Planning Commission on 10 December 2010. Though the approval order did not allow DPO to draw

money in advance, DPO drew (27 and 29 December 2010) ₹ 2.27 lakh as advance¹ on the basis of five sanctions for drawal of funds in advances accorded by himself. Scrutiny of the cash book and records obtained from State Bank of India, Panna Branch revealed that out of ₹ 2.27 lakh drawn, the DPO purchased five banker's cheque in favour of DPO, Panna (30 December 2010). In the cash book, the DPO incorrectly booked (30 December 2010) the amount as disbursed on account of preparation of DDP. However vouchers for only ₹ 15,704 in support of the disbursement could be produced to Audit which included ₹ 11,364 pertaining to period 15 December 2010 to March 2011, i.e. after the district plan was finalised. The details of the banker's cheques drawn and the status of encashment are shown below:

Bills No. / Dated	Treasury Cheque and dates through which money was drawn	Bankers Cheque No./dated	Amount (in ₹)	Status of encashment of Bankers cheque
133 29/12/2010	00712 30/12/2010	557764 04/01/2011	34,032	Encashed on 19 May 2011 by DPO
132 29/12/2010	00713 30/12/2010	557760 04/01/2011	45,376	Encashed on 8 February 2011 by DPO
121 27/12/2010	00716 30/12/2010	557762 04/01/2011	45,376	Encashed on 19 May 2011 by DPO
123 27/12/2010	00715 30/12/2010	557763 04/01/2011	45,376	Encashed on 19 May 2011 by DPO
122 27/12/2010	00717 30/12/2010	557761 04/01/2011	56,720	Deposited on 8 February 2011 in the personal savings account No. 10518300048, SBI, Panna in the name of Shri S.C. Jain, (DPO)
Total			2,26,880	

We observed that the banker's cheque for ₹ 56,720 was transferred to the personal savings bank account of the DPO². The remaining amounts were drawn in cash but were not taken into the cash book. At the instance of audit, physical verification of cash was done on 2 August 2011 by the cashier, who certified the cash balance on that day as ₹ 1015.

Thus, there was embezzlement of ₹ 2.11 lakh³ by the DPO, through advance drawal of funds without any requirement and incorrect entries made in the cash book.

After this was pointed out, DPO stated (2 August 2011) that vouchers for ₹ 46,512 were available and the balance amount of ₹ 1,80,368 was available in cash in the office and the same would be deposited in the departmental account on the next working day. DPO further intimated (14 August 2012) that the balance amount of ₹ 1,80,368 was deposited in the departmental account on 3 August 2011 and that the account of DDP was maintained in a separate cash book.

The reply was, however, not correct as the actual cash balance on 2 August 2011 was only ₹ 1,015 as noticed during physical verification. Besides, vouchers for only ₹ 15,704 could be produced to Audit. Further,

¹ In form MPTC-76 which is prescribed for drawal of loans, advances and other miscellaneous payment on simple receipt under Rule 618 of MPTC .

² Shri S.C.Jain, who retired on 31.03.2011

³ (₹ 2.27 lakh - ₹ 15,704)

DPO was silent about the amount deposited in the personal savings bank account and the reasons for drawal of money from the Treasury in advance after the work of preparation of District plan was over. Besides, there was no provision for maintenance of separate cash book for money drawn from treasury. Thus, non-adherence to the codal provisions for drawal and maintenance of cash resulted in embezzlement of ₹ 2.11 lakh.

The matter was reported to the Government in March 2012 and June 2012 and reminders were issued in October 2012 and March 2013; their reply has not been received (March 2013).

SCHEDULED CASTES AND SCHEDULED TRIBES WELFARE DEPARTMENT

4.1.2 Embezzlement of Government money

Rupees 1.50 lakh was embezzled in the office of the District Organiser, Scheduled Castes and Scheduled Tribes Welfare Department (DOTW), Panna. The amount was deposited in the Government Account after being pointed out in audit.

Rule 53 (iv) of the Madhya Pradesh Treasury Code Volume-I provides that at the end of each month the officer in charge of cash should personally verify the cash balance in the cash book and record a signed and dated certificate to that effect. Further, Rule 53 (v) *ibid* provides that when Government money in the custody of a Government servant is paid into the treasury or the bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the challan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have actually been credited into the treasury or the bank.

On scrutiny of the records (July 2011) of the Office of the District Organiser, Scheduled Castes and Scheduled Tribes Welfare Department (DOTW), Panna, we noticed that the Collector, Panna accorded sanction (October 2010) for payment of relief amounting to ₹ 1.50 lakh to a widow under the provision of Madhya Pradesh Scheduled Caste/Scheduled Tribe (*Atyachar Nivaran*) Rules, 1995. Due to non-availability of allotment of funds under the scheme, on the orders of the Collector, Panna, DOTW paid (21 October 2010) the amount from the funds of other schemes lying in the Madhya Bharat Gramin Bank in the joint account of the Chief Executive Officer, Zila Panchayat (CEO) and the then DOTW (Old A/c no. 542/ New A/c no.8016805091) with the stipulation that the amount would be recouped on receipt of allotment. Incidentally, the allotment of ₹ 1.50 lakh under the Rules *ibid* (*Atyachar Nivaran*) Act was also received on the same day (21 October 2010) by fax. After authorisation by the Collector the amount was drawn vide bill number 423 dated 21 October 2010 from the treasury, in the form of cheque no. 000914 dated 31 December 2010. The cashier showed the cheque as deposited in the bank account no. 542/8016805091 on 6 January 2011 on the payment side of the

cash book and the counterfoil of the deposit slip duly acknowledged by the bank was kept on record in support of the cash book entry.

On scrutiny of the bank account statement we noticed that the amount of ₹ 1.50 lakh had not been deposited in the said account. We ascertained from the bank account statement in respect of the then cashier and other documents viz. deposit slip, counterfoils, etc. which we collected from the concerned bank, that the cheque number 000914 dated 31 December 2010 amounting to ₹ 1.50 lakh was deposited in the personal savings bank account of the cashier. The banker's copy of the deposit slip signed by DOTW mentioned the name of Shri Pradip Tiwari (the then Cashier) as the account holder. Thus, government money deposited in the personal account of the cashier was fraudulently shown as deposited in the Department's account. DOTW had also attested the entries made in the cash book. There was nothing on record to indicate that reconciliation of cash balance was done with the bank account statement.

After we detected this and pointed out the embezzlement to DOTW on 14 July 2011, the amount was deposited back in the joint account of CEO, ZP and DOTW on 15 July 2011.

The present DOTW stated (July 2011 and May 2012) that the then cashier had deposited the amount in his own account by fraud and had kept DOTW in dark. The cashier had been suspended and was being proceeded against. He further stated (August 2012) that the cashier had deposited the amount in July 2011 in the departmental joint account no. 8016805091 without obtaining permission.

The reply was not acceptable because the Banker's copy of the deposit slip was signed by DOTW and the entry in the cash book was written by the cashier and attested by DOTW. The amount was deposited by the cashier on 15 July 2011 in the joint account of CEO, ZP and DOTW after the audit observation memo dated 14 July 2011. This also indicates that the embezzlement of ₹ 1.50 lakh was facilitated by collusion.

The matter was reported to the Government (March 2012, June 2012 and March 2013). In response, the Government forwarded (March 2013) the audit observation to the Commissioner, Scheduled Caste Welfare Department for his comments, which are awaited (March 2013).

SOCIAL JUSTICE DEPARTMENT

4.1.3 Misappropriation /embezzlement of Government money

Violation of Government Rules and absence of internal control resulted in misappropriation of ₹ 41.79 lakh in the Office of the Deputy Director, Social Justice, Rajgarh.

Provisions of the M P *Nirashrit Avam Nirdhan Vyaktiyon ki Sahayata Adhiniyam* 1970 (Act) and the Rules made thereunder (1999) provide that

Destitute Fund⁴ moneys, collected from *Krishi Upaj Mandi Samitis* in each district, should be kept in a nationalised bank as fixed deposit and interest earned from these fixed deposits should be deposited in the savings /current account which were to be operated by the District Collector. The Social Justice Department of the State Government instructed (November 2006) the Collectors of the State to deposit the entire amount of Destitute Fund in the respective treasury as local fund deposit. Further, as per amendment made (January 2007) in the Rules, the Collector was empowered to incur expenditure up to a maximum of ₹ 2 lakh from the interest earned and for expenditure in excess of ₹ 2 lakh, sanction of the Commissioner/Director of the Social Justice Department was to be obtained. Based on the sanction order, the Collector was to issue cheques in favour of the Deputy Director, Social Justice (DD) or in favour of the beneficiaries and hand over the same to DD for disbursement/expenditure. The DD was to ensure that the collection of funds and expenditure made therefrom was in accordance with the Rules and maintain separate accounts for this purpose. The cheque book of the account relating to Destitute Fund was to be kept in the custody of any responsible officer to prevent any fraudulent use of cheques and DD was to get the relevant cash book closed timely and conduct agreement of balances in the cash book with the bank records.

Test check (March 2012) of the records of the DD, Social Justice Rajgarh and further information collected (August 2012) revealed that in contravention of the above provisions/instructions, the Destitute Fund collected in the district (April 2006 onwards) was kept in the savings bank account number 63003448123 in State Bank of India, Raj Mahal Branch, Rajgarh and account number 995010200008431 in Bank of India, Rajgarh in the name of the Collector (*Nirashrit Nidhi*) Rajgarh.

We requisitioned the cash book (1 December 2006 to 21 September 2009 involving 15 cheques), vouchers, relevant sanction orders of the Collector or higher authorities and payees acknowledgements which could however not be produced to Audit as the cashier was absconding without handing over the records. A new cash book was prepared on 21 October 2010 with transactions entered from 21 September 2009.

We observed from the bank account statement and pass book that an amount of ₹ 41.79 lakh was drawn under the signature of the Collector in cash from the State Bank of India account through 17 cheques during the period from 17 September 2007 to 18 May 2010 as shown in Appendix 4.1. Out of these 17 cheques, two cheques (number 074661 dated 05/04/2010 and 074662 dated 17/05/2010) of ₹ 3.60 lakh each were drawn during the incumbency of the present Deputy Director (March 2012) who confirmed that sanction was not obtained for the amount drawn and disowned her signature on the authorisation on the reverse of the cheque. She further stated that the signatures of the Collectors on the cheques were also not appearing to be genuine.

⁴ Destitute fund is used for the establishment and maintenance of *Ashrams*, night shelter, day center for destitutes and for other welfare activities for destitute.

It was further noticed that out of these 17 cheques, one cheque (No. 1733119 dated 24/02/2009) amounting to ₹ 3.66 lakh was drawn and converted into demand drafts and deposited in the accounts of retired employees on account of final payment of GPF. There was no sanction / bill for such payments. The remaining 16 cheques were drawn through self cheques and cash was received by the then Assistant Grade-II (Cashier).

Absence of the relevant records to prove genuineness of the drawals and expenditure incurred thereon indicated misappropriation / embezzlement of the moneys.

On this being pointed out in audit, the Commissioner, Social Justice constituted (April 2012) a three-member committee to investigate the matter. The Committee submitted (May 2012) its report confirming embezzlement of ₹ 41.79 lakh by the then cashier. Further the Government has appointed (June 2012) the Commissioner, Bhopal division as investigation officer in this case. The Commissioner, Bhopal division had stated in his report (November 2012) that the amount of ₹ 41.79 lakh was embezzled and recommended for detailed inquiry at Government level.

Further, the Commissioner cum Secretary, Social Justice Department had informed (March 2013) that an investigation party had been constituted under the orders of Additional Chief Secretary, Social Justice department (March 2013).

DEPARTMENT OF GENERAL ADMINISTRATION

4.1.4 Unauthorised retention of Government receipts

Government receipts of ₹ 25.88 crore unauthorisedly retained by the Academy of Administration, Bhopal outside the Government account and utilised the same for meeting its expenditure, in violation of the codal provision.

Rule 7 (1) of the Madhya Pradesh Treasury Code (MPTC) provides that all moneys received by or tendered to Government servants on account of the Consolidated Fund and Public Account of the State shall, without undue delay, be paid in full into the treasury or into the bank and shall be included in the Consolidated Fund and Public Account of the State. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept outside the Consolidated Fund and Public Account of the State. However, under Rule 7 (2) *ibid*, certain expenses of some departments/organisations⁵ can be met out of the departmental receipts.

The RCVP Naronha Academy of Administration, Bhopal (Academy) was established in 1966 to impart training to the officers of the State Administrative Services and other candidates sponsored by various

⁵ Civil courts, Public Works Department, Jail Department, Forest Department, Government hospitals

departments. The Academy is not authorised to appropriate its receipts for meeting expenditure under Rule 7 (2) *ibid*. In January 2006, Finance Department allowed operation of bank account for running the Academy with the stipulation that the Academy was to keep the bank balance to the minimum required and deposit the surplus amount in the treasury as local fund deposit.

Test check (April 2009) of the records of the Director General, RCVP Naronha Academy of Administration (DG) and further information collected (July 2012) revealed that Government provided funds for meeting administrative expenses of the Academy and for conducting training programmes of the officers of State Administrative Services. The Academy charged training expenses for other candidates sponsored by various departments/organisations and kept the receipts in the bank account of the Academy instead of depositing the same in the Government account. The funds provided in State budget were also drawn and deposited in the same bank account.

As per information furnished by the Academy, Government receipts amounting to ₹ 25.88 crore pertaining to the period 2000-01 to 2011-12 were deposited in the bank account. During the period, the Academy incurred expenditure of ₹ 27.24 crore as departmental expenditure including construction works (₹ 8.58 crore).

Retention of Government receipts outside Government account and appropriation of the same for meeting expenditure was in violation of codal provisions. We also observed that an instance of embezzlement of ₹ 17.88 lakh was noticed during the internal audit (September 2009).

The Deputy Director, Academy stated (April 2009) that the provision for training expenses of other departments has not been made in the budget of the Academy. Hence, training fees received were not deposited into treasury as revenue and training expenses were met from such receipts. However, the proposal for obtaining the permission to incur the expenditure on training from the receipts of the trainings under rule 7 (2) of the MPTC has been sent (November 2012) to General Administration Department (GAD). The Government also intimated (January 2013) the above position.

The reply was not acceptable because Government did not authorise the Academy to incur expenditure from receipts under the provision of rule 7 (2) of MPTC.

DEPARTMENT OF MEDICAL EDUCATION

4.1.5 Irregular purchase of medicines

Superintendent, Sultania Zanana Hospital, Bhopal made unauthorised purchase of medicines, etc. worth ₹ 3.30 crore from a supplier without inviting tenders, in violation of the provisions of Store Purchase Rules.

As per Para 3.12 of the Madhya Pradesh Drug Policy 2006-07, a maximum of 20 *per cent* of the budget allocated for purchase of medicines was to be spent for emergency/local purchase by calling open tenders for fixation of rates and

agencies. As per the provision of Rule 2 (24) of Store Purchase Rules⁶, purchase of items above ₹ 25,000 should be made by inviting open tender.

Scrutiny of records (February 2011) of Superintendent, Sultania Zanana Hospital, Bhopal (Superintendent) and further information collected (May 2011 and June 2012) revealed that for local purchase of medicines the Superintendent issued (March 2008) Notice Inviting Tenders (NIT) from manufacturers/ authorised dealers for supply of medicines, pathological items and suture material to meet its emergency requirement for the year 2008-09. In response, five tenders were received. The tenders of four bidders were rejected on the ground of not fulfilling the conditions⁷ of NIT and the tender of the lone qualified tenderer, M/s Bhawani Medico, was accepted in April 2008. Accordingly, an agreement was executed with the supplier, which was valid up to 31 March 2009. Further, on 24 March 2009 it was decided to continue the purchase from M/s Bhawani Medico at the existing agreed rates, as the tenders for 2009-10 could not be opened due to imposition of model Code of Conduct for Lok Sabha election. Meanwhile, the Controller, Food and Drug Administration, Bhopal cancelled the drug license of M/s Bhawani Medico on 26 June 2009 as the shop found always closed during inspection. The Superintendent, instead of inviting fresh tenders, started making purchases from a non-bidder firm i.e. M/s Veer Enterprises at the rates agreed with M/s Bhawani Medico, on the basis of an affidavit submitted by M/s Veer Enterprises on 22 July 2009 stating that the firm was doing business in the name of M/s Bhawani Medico but on a changed name. We, however, observed that the two firms could not be treated as one and the same as separate drug licence was issued in favour of M/s Veer Enterprises on 10 June 2009 when the license of M/s. Bhawani Medico was valid. Thus, purchase of medicines from a non-bidder supplier, without inviting fresh tenders was irregular. We further observed that due to violation of the laid-down procedures for opening tenders, the tenders received during 2010-11 were cancelled and no tender was invited during 2011-12. As a result, purchase of medicines from M/s Veer Enterprises was continued up to December 2011. The Superintendent made unauthorised and irregular purchase of medicines, etc. amounting to ₹ 3.30 crore during the period from August 2009 to December 2011.

After we pointed this out, the Government accepted (July 2012) the above facts and stated that disciplinary action was being taken against the then Superintendent on account of irregular procedure adopted for acceptance of single tender.

4.2 Failure of oversight/governance

The Government has an obligation to improve the quality of life of the people for which it works towards fulfillment of certain goals in the area of health,

⁶ Appendix V of Madhya Pradesh Financial Code

⁷ Condition no.26: Preference will be given to those having shops within two sq.km. of hospital campus.

Condition no. 27: Rate Contract list of different companies for supply of drugs and material was to be attached with the tender.

education, development and upgradation of infrastructure and public service *etc.* However, Audit noticed instances where the funds released by Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few such cases have been discussed below:

DEPARTMENT OF BHOPAL GAS TRAGEDY RELIEF AND REHABILITATION

4.2.1 Failure to recover ₹ 1.17 crore from Hospital Services Consultancy Corporation.

Due to inaction of the Department, an amount of ₹ 1.17 crore remained outstanding with M/s HSCC for more than seven years.

Madhya Pradesh State Government (Government) established several hospitals at Bhopal to provide medical facilities to the victims of the Bhopal gas tragedy. The Government appointed (April 1999) M/s Hospital Services Consultancy Corporation (HSCC), Noida as consultant for identification, specification, tendering, procurement, supply and installation of medical and other equipment including furniture, incinerators, kitchen, laundry, etc. for the Indira Gandhi Women and Child Hospital, Bhopal and Kamla Nehru Hospital, Bhopal. An agreement was made with HSCC in January 2001, according to which an amount of ₹ 0.50 crore was to be paid as consultancy fee in advance and 100 *per cent* advance payment towards the cost of equipment was to be made in the form of a fixed deposit (FD) in Indian Overseas Bank, Delhi. The interest earned on the FD was payable by HSCC to the Government.

We observed (December 2010) from scrutiny of records of the Commissioner cum Director, Bhopal Gas Tragedy Relief and Rehabilitation, Bhopal that as per the audited statement of funds received and expenditure incurred by HSCC up to the year 2005-06, an amount of ₹ 1.17 crore, including interest earned, was lying with HSCC as of 31.3.2006. Thereafter no equipment was purchased/services taken from HSCC. Information regarding interest earned thereafter was not available with the Department.

We further observed that as the total interest earned on FDs was not paid by HSCC to the Department, it requested (July 2007) M/s HSCC to pay the outstanding interest earned on the fixed deposits as of 30 June 2007. Thereafter, the Department neither pursued the matter with HSCC till the date of audit (11 June 2012) nor was it aware of the total amount including interest on FDs recoverable from HSCC as on 31 March 2012.

After we pointed this out (December 2010 and June 2011) the Department replied (June 2011) that action would be taken for obtaining the amount. However, further verification (11 June 2012) revealed that despite their assurance, no action was taken by the Department to recover the amount which indicates gross negligence on the part of the Department to safeguard the interest of Government. However, after our verification, the Department took up the matter with HSCC on 18 June 2012 requesting for payment of the outstanding amount.

The matter was reported (August 2011, April 2012, June 2012 and March 2013) to the Government. In response the Government intimated (March 2013) that Principal Secretary, Health and Family Welfare department Uttar Pradesh had been requested for ensuring deposit of the amount of ₹ 1.17 crore back to the account of State Government by HSCC, Noida.

The reply highlights the total indifference on the part of the Government towards recovery of Government dues. This is also apparent from the fact that the issue was taken up with the Principal Secretary, Health and Family Welfare Department, Uttar Pradesh who has no role in this matter since M/s HSCC is a Central Government Enterprise and is therefore not under his control.

Thus, due to inaction of the Department funds amounting to ₹ 1.17 crore remained outstanding with M/s HSCC for more than seven years.

DEPARTMENT OF PUBLIC HEALTH AND FAMILY WELFARE

4.2.2 Irregular expenditure on pay and allowances

Twenty-four Female Multipurpose Health Workers were irregularly posted in District Hospital, Dewas resulting in irregular expenditure of ₹ 2.46 crore on their pay and allowances. Besides, the rural people were deprived of the services of FMHWs for which they were appointed.

The concept of Multipurpose Health Workers (MHW) (male or female) was introduced (1974) for delivery of preventive and promotive health care services to the community at Sub-Health Centres (SHCs) established in rural areas at village level. Further, as per Madhya Pradesh Public Health and Family Welfare Department Class-III Nurses Services Recruitment Rules, 1989, Auxiliary Nursing Midwife (ANM) cadre was declared as a dying cadre. Hence, as and when the existing persons in ANM cadre retired, the posts would be declared abolished. Madhya Pradesh Government upgraded (July 2008) the District Hospital, Dewas from 270-bedded to 400-bedded hospital and various posts were sanctioned for the same. The posts of ANM or MHW did not exist prior to upgradation. Further, the Government order (July 2008) sanctioning posts for the Hospital did not create these posts.

Test check (August 2011) of records of the Civil Surgeon cum Hospital Superintendent (CS), Dewas and further information collected (July and August 2012 and March 2013) revealed that despite not having any sanctioned posts, 24 female MHW (FMHW) were irregularly posted in District Hospital, Dewas. We observed that pay and allowances amounting to ₹ 2.46 crore⁸ were paid to the FMHWs during the period December 2007 to February 2013. Thus, not only was the expenditure incurred on pay and allowances of 24 FMHWs posted in the District Hospital without any sanctioned post irregular, the rural people were also deprived of the services of these FMHWs for which they were appointed.

The CS stated (July 2012) that the FMHWs were posted in District Hospital by Chief Medical and Health Officer, Dewas and their pay and allowances

⁸ up to July 2011 ₹ 1.52 crore and from August 2011 to February 2013 : ₹ 0.94 crore

were drawn and paid against the vacant posts of ANMs sanctioned for the hospital.

The reply was not acceptable because no sanctioned posts of ANMs existed for the District Hospital, Dewas as per Government order of July 2008. Besides, the posts of ANMs were to be abolished after the incumbents retired.

The matter was reported (May 2012 and July 2012) to the Government and a reminder was issued in March 2013. Government forwarded the reply from the Directorate, Public Health and Family Welfare Department to Audit, which stated (March 2013) that the matter was being pursued with CMHO, Dewas.

Gwalior
The

(K.K. SRIVASTAVA)
Principal Accountant General
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Countersigned

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The

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