MANAGEMENT OF COMBINED PRE-MEDICAL TEST AND FUND

MEDICAL EDUCATION DEPARTMENT

MEDICAL EDUCATION DEPARTMENT

2.4 Management of Combined Pre-Medical Test and Fund

2.4.1 Introduction

A Combined Pre-Medical Test (Test) for admission to graduate medical courses is held every year in Uttar Pradesh to fill 1785 seats of Bachelor of Medicine and Bachelor of surgery (MBBS); Bachelor of Dental Surgery (BDS); Bachelor of Ayurvedic Medicine and Surgery (BAMS); Bachelor of Homeopathic Medicine and Surgery (BHMS) and Bachelor of Unani Medicine and Surgery (BUMS) in 28 Government Medical Colleges/ University[1]. Number of candidates who appeared in last five Test ranged between 0.64 lakh and 0.79 lakh. One of the Universities of the State is nominated by the Chancellor of Universities to hold the said Test for filling 85 *per cent* of the seats under sub-section (5) of section 28 of Uttar Pradesh State Universities Act, 1973. The remaining 15 *per cent* seats are filled through an All India Medical Entrance Examination, conducted by the Central Board of Secondary Education, New Delhi. Admission of candidates in respective Medical Colleges is done absolutely on merit list prepared on the basis of marks obtained in the Test and through the process of counselling being held by Director General, Medical Education and Training (DGMET).

The Government framed (January 1998) CPMT Fund Rules-1997 (Rules) to meet out the expenditure incurred on activities like payment of fee to advocates for perusing matters in court, administrative expenditure etc. related to the Test. The Rules *inter-alia* provided that a fund should be created out of the savings[2] from the fee realised from the candidate. The management of the fund was vested in a committee appointed by the Government which was headed by the Principal Secretary, Medical Education.

During 2009-14, five Tests were conducted, two each by the King George Medical University, Lucknow (2009 and 2012) and Chattrapati Shahuji Maharaj University, Kanpur (2010 and 2013); and one by Bundelkhand University, Jhansi (2011).

2.4.1.1 Audit objectives

Audit objectives were to assess whether:

- Funds were utilised for the intended purpose;
- Fair and transparent systems were put in place to conduct the Test;
- Acts, Government orders and Provisions of Rules were adhered to; and
- Appropriate arrangements for monitoring mechanism along with robust and secure IT systems existed.

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[1] As per Information booklet of CPMT-2013.

[2] The fund was to be created at the Government level from 50 *per cent* of the savings made by designated Universities out of the fee received from sale of Information booklet.

2.4.1.2 Audit criteria

The audit criteria have been derived from the following sources:

- Instructions issued by the Government from time to time for holding the Test;
- CPMT Fund Rules-1997; and
- Hon'ble High Court Judgement of 1998.

2.4.1.3 Audit scope and methodology

The records related to five Tests were test-checked at designated Universities while the records related to counselling and Funds were test-checked in the office of DGMET and Principal Secretary, Medical Education Department in June and July 2014. We issued the audit memos during the course of audit to the Universities and DGMET. The point-wise replies of the audit entities and that of the Government received were considered and suitably incorporated in the report. Exit conference was held with the Principal Secretary, Medical Education Department on 18 November 2014.

2.4.1.4 Limitations

The scope of audit was constrained as no records from the Office of the Principal Secretary, Medical Education Department were produced to audit despite repeated requests. The list of records not submitted by the selected entities to Audit is given in ***Appendix-2.4.1***. Further, none of the University, selected for test-check, provided records relating to conduct of the Tests on the pretext of its confidentiality to Audit as of December 2014. In addition, 30 *per cent* of the audit memos issued upto September 2014 had also not been replied (December 2014). The efforts made by Audit for production of records and details of replies to audit memos not furnished by entities are given in ***Appendix-2.4.2*** and ***Appendix-2.4.3*** respectively. As a follow up of the exit conference, the Government issued directives on 5 December 2014 (***Appendix-2.4.4)*** to respective entities to submit response and records to audit within five days. However, all the required records sought for relating to all the five Tests, including counselling etc. were not produced to audit as of December 2014.

2.4.2 Audit findings

The results of audit based on the test-check of records made available and responses furnished are discussed below:

2.4.2.1 Financial position

Rules provided that the designated University should transfer 50 *per cent* of the savings**,** consequent to defraying the expenditure incurred on holding the Test, in the CPMT fund account maintained at the Government level.

Remaining 50 *per cent* savings are to be kept at the disposal of the designated University. As the records/data relating to CPMT funds were not produced by the Principal Secretary, Medical Education Department, audit could not ascertain the financial position of the fund for the audit period *i.e.*, 2009-14.

Based on the information provided to audit by the test-checked universities, the details of funds[3] transferred to the Government and DGMET by Universities are given in **Table 1**.

Table 1: Details of fund transferred to the Government and DGMET

(₹ in lakh)

Sl. No.	Name of the University	Year	Amount realised from sale of Information booklets including fee	Expenditure incurred in conducting CPMT	Amount transferred in CPMT fund	Amount provided to DGMET	Balance funds with University
1	KGMU, Lucknow	2009	512.42	443.61	31.02	34.30	3.49
		2012	754.52	342.35	Nil	38.97	373.20
2	CSJMU, Kanpur	2010	542.43	302.26	98.83	34.50	106.84
		2013	974.37	393.67	194.87	41.84	343.99
3	Bundel-khand University, Jhansi	2011	537.79	382.85	101.20	32.64	21.10

(Source: Test-checked universities)

We observed that:

KGMU did not transfer ₹ 150.90 lakh to CPMT Fund as stipulated in Government order.

- The Government directed (February 2012) King George Medical University, Lucknow (KGMU) to share 20 *per cent* of total amount realised (₹ 754.52 lakh) through sale of Information booklet of CPMT-2012 in CPMT fund. Accordingly, KGMU was required to transfer ₹ 150.90 lakh to CPMT fund. We noticed that the University did not transfer this fund to CPMT fund. Similarly, the Government directed (February 2011) Bundelkhand University to provide ₹ 50 per Information booklet, as counselling fee against the booklets sold to DGMET. However, Bundelkhand University transferred (May 2011) ₹ 32.64 lakh against ₹ 34.05 lakh. This resulted in short transfer of ₹ 1.41 lakh to DGMET.

During exit conference, the Government assured that necessary directives will be issued to KGMU for transferring the said amount in CPMT Fund. The Government further stated that DGMET will initiate necessary action to recover the balance amount from Bundelkhand University.

An expenditure of ₹ 50.99 lakh was incurred in contravention to the provisions of Rules.

- Para 4 of CPMT Fund Rules-1997 provided that expenditure from the said fund can be incurred on activities like payment of fee to advocates for perusing matters in court, administrative expenditure related to the Test like

[3] 50 *per cent* of the savings are transferred in CPMT fund maintained at the Government level and ₹ 50/- per instruction booklet is payable as counselling fee to DGMET against the total number of booklet sold.

stationery, office materials, POL and payment of honorarium to staff etc. However, in the test-check of the records made available by DGMET and Chattrapati Shahuji Maharaj University, Kanpur (CSJMU), we found that in contravention to the provisions contained in aforementioned Rules, expenditure of ₹ 50.99 lakh was incurred on miscellaneous office expenditures, taxi bills, purchase of scanners, TA bills etc. other than CPMT as detailed in ***Appendix-2.4.5***.

In reply, DGMET stated (July 2014) that the expenditure was incurred on the directions of the then DGMET while CSJMU informed that the purchase of scanners was done for environmental studies for under-graduate programme. The Government, while accepting the facts, stated that in view of the importance of the Test, these expenditures were incurred from the CPMT funds. It was further stated that in future such expenditures from the CPMT fund will be avoided.

- A sum of ₹ 31.66 lakh was reported to have been disbursed for payment of honorarium to various officials for various purposes by DGMET. However, as vital records like cash/bank pass book, honorarium register etc. were not maintained, the actual amount disbursed by DGMET as honorarium between 2009 and 2014 could not be ascertained in audit. Further, we also found that out of ₹ 31.66 lakh, honorarium of ₹ 7.59 lakh was paid to ineligible employees without ascertaining/recording the services rendered by them. We also noticed that honorarium was paid for occasions like Holi and Deepawali. The details are given in ***Appendix-2.4.6***.

In reply, DGMET stated (July 2014) that the payment of honorarium was made on the direction of the Government and was as per earlier practice. The reply is not acceptable as the fund was to be utilised only for the payment of honorarium to employees who rendered their services/works relating to holding the Tests.

Honorarium was paid in excess of prescribed norms by CSJMU, Kanpur and KGMU, Lucknow.

- As per Fundamental Rule 47, section 24, the maximum limit prescribed for officers (Gazetted and non-gazetted Government servants) to receive honoraria and fee from various sources is ₹ 3500 in a financial year. During the course of scrutiny of vouchers, we found that honorarium of ₹ 8.50 lakh was paid to 12 officials (ranging between ₹ 0.30 and one lakh) by CSJMU, Kanpur for CPMT-2013 and ₹ 8.60 lakh was paid to 07 officials (ranging between ₹ 0.30 and three lakh) by KGMU, Lucknow for CPMT-2012 as detailed in ***Appendix-2.4.7.***

In reply, Registrar, CSJMU, Kanpur stated (September 2014) that the rates for honorarium were decided by the Core Committee/Vice-Chancellor. Reply is not acceptable as the maximum limit for payment of honoraria was violated. Reply from KGMU, Lucknow was awaited (December 2014). The Government, while accepting the facts, directed the concerned officials to restrict the payment of honorarium on occasions like Holi and Deepawali. It was further assured by the Government that proposals from Universities would be called for to fix the rate of payment of honorarium to the University officials/workers. The Government also assured that necessary amendments will be made in the CPMT Fund Rules-1997 in order to make the system more transparent and comprehensive. The reply of the Government is not acceptable as the rates are already fixed/prescribed under section 24 of the Fundamental Rule 47.

The CPMT Fund Rules, 1997 may be revisited in order to provide fair, transparent and effective system of management of the said fund.

2.4.2.2 Implementation

Selection of Universities and Notification

The **s**election of Universities for holding CPMT is made in compliance with the judgement (December 1998) of the Hon'ble High Court, Allahabad by the Chancellor of the University on the advice of a committee comprising six members[4] and no University is assigned the responsibility of holding the Test for more than a year in succession**.** The Vice-Chancellor of the designated University is nominated as the ex-officio-Chairman for the purpose of conducting the Test. The name of the short-listed University, along with terms and conditions for holding the Test, is notified on yearly basis by the Government.

However, as the office of the Principal Secretary, Medical Education denied the access to audit of records relating to the selection of Universities, Audit could not ascertain the extent of compliance to the directives of the Hon'ble High court in the selection process.

During exit conference, the Government assured that records related with selection of Universities will be submitted to audit at the earliest. However, the same were awaited as of December 2014.

Major audit findings on conduct of the Test are discussed in succeeding paragraphs:

(a) Sale of information booklets

₹ 68.13 lakh was additionally charged on account of sale of Information booklet by Universities.

The Government prescribes rates for sale of Information booklet every year, including bank commissions and postal charges. Accordingly, the designated University is required to sell the booklets at the prescribed rates to the candidates. Test-check (July 2014) of the records made available by three Universities[5] revealed that in contravention to the prescribed rates, the Universities had charged excess ₹ 68.13 lakh by adding bank commissions and postal charges on sale of booklets. Details are given in ***Appendix-2.4.8.***

The facts were accepted by the Government and it was stated that necessary amendments will be made in the Government order for authorising the Universities to charge bank commission and postal charges from the candidates.

[4] Principal Secretary, Medical Education Department; Director General, Medical Education & Training; two Vice-Chancellors of Universities of Uttar Pradesh; and two Principals of State Medical Colleges.

[5] CSJMU, Kanpur; KGMU, Lucknow; and Bundelkhand University, Jhansi.

The reply was not acceptable as the earlier prescribed rate was inclusive of bank and postal charges.

(b) Processing of application forms

After the receipt of application forms, Universities were required to ensure that all criteria such as essential qualification, age, category etc. prescribed by the Government were fulfilled by the candidates before taking the Test.

540 ineligible candidates were allowed to take the Test in CPMT-2013.

Test-check of the records made available by CSJMU, Kanpur revealed that the Information booklet of CPMT-2013 stipulated the minimum age of the candidates as 17 years, i.e. those who were born after 31 December 1996 shall not be eligible for the Test to be held in 2013. However, during the scrutiny of CPMT-2013 results, we noticed that 540 candidates, born after 31 December 1996, were allowed to take CPMT-2013 and were allotted ranks.

In reply, Registrar, CSJMU, Kanpur stated (September 2014) that in absence of adequate check points in the software, the error occurred and would not be repeated in future. The facts were also accepted by the Government. CSJMU, Kanpur further stated (November 2014) that the information-brochure of CPMT-2013, as approved by DGMET, clearly indicated that the organising University will not check the eligibility of the aspirants and the candidates should ensure their eligibility to appear in CPMT-2013 entrance Test on their own.

The contention of the University is not acceptable as the Government order (April 2013) clearly stipulates the minimum age of the candidates for appearing in the Test. This issue needs to be addressed at appropriate level.

(c) Steps to check impersonation-Biometric System

Biometric system was not introduced by the Bundelkhand University in CPMT-2011.

The Government decided (February 2011) to introduce biometric system from CPMT-2011 and directed Bundelkhand University, Jhansi to ensure that biometric impressions of the students are collected at the time of Test. However, Bundelkhand University, flouting the Government order, did not introduce the biometric system in CPMT-2011, held in May 2011. Further, in CPMT-2012, conducted by KGMU, Lucknow, biometric system was introduced at three stages (First: At the time of examination; Second: Counselling and Third: Before first semester examination also known as Stage 'F') and 34 cases of imposters were detected through biometric verification. Eight out of 34 candidates failed to qualify the biometric test while 26 refrained from taking the biometric test. As a result, all 34 candidates were expelled from their respective Medical Colleges.

Audit was provided with details (Admit card, fingerprint verification report and application form) of three candidates of KGMU, Lucknow only who failed to qualify the biometric test. On scrutiny of the said documents, we found that the photograph of the candidates taken in examination hall did not match with the photograph available in the application form and admit card of the candidates. Details of remaining 31 candidates were not provided to Audit.

Similarly, details of 3 cases of impersonation in CPMT-2010 were also not provided to audit by CSJMU, Kanpur, though called for**.**

Thus, 34 seats pertaining to CPMT-2012 have been blocked and remained vacant and could not be filled up by waitlisted students.

In reply, Finance Officer, Bundelkhand University stated (July 2014) that bio-metric system could not be put in place in CPMT-2011 due to paucity of time. The Chief Co-ordinator, CPMT-2009 and 2012, KGMU, Lucknow, stated (November 2014) that the relevant records shall be provided by Controller of Examination. However, the same were not provided to audit despite repeated requests made by audit (December 2014).

The Government, while accepting the facts, stated that after obtaining the replies from Bundelkhand University, the outcome will be intimated to audit. However, the same was awaited as of December 2014.

(d) Conducting the Test (CPMT)

During test-check of the records made available by CSJMU, Kanpur, audit came across a voucher which revealed that a candidate was allotted a rank in CPMT-2013 though he was found absent in the Test by the Senior Superintendent (Exam), Daya Nand Girls PG College, Kanpur. Audit requested for providing the complete absentee statement but this was denied by CSJMU, Kanpur citing reasons of confidentiality. As such, chances of existence of similar irregularities cannot be ruled out. In reply, the University stated (September 2014) that matter would be investigated.

In reply, the Government stated that the observer of the Test centre had casually marked the candidate as absent though the candidate was present. The Government further directed the Universities that in future a copy of absentee statement should be provided to the Government.

(e) Evaluation of answer booklets

The answer booklets are maintained in triplicate. One set is used for scanning, in order to prepare the results, while the remaining two sets are given to the Government and respective candidates. As the records related to evaluation of answer booklets were not provided to audit by the respective Universities, therefore, the genuineness of the methodology adopted for evaluating answer booklets could not be ascertained.

Further, information collected from DGMET, revealed that in CPMT-2013, conducted by CSJMU, Kanpur, candidature of 21 students was cancelled on the grounds of bubbling i.e. these students were found to have recorded roll number of other candidates in their respective Optical Mark-up Reader (OMR) answer sheets. Apart from verification sheet and OMR application forms of 21 candidates, no other records like answer booklets, admit cards, evaluation process of answer booklets etc. were provided by CSJMU, Kanpur. The chances of similar cases of bubbling in other Tests cannot be ruled out.

In reply, the Government denied to share the answer booklets with audit citing the reason of confidentiality. The view of the Government is not acceptable as copy of the answer scripts are even provided to the candidates after the test.

(f) Declaration of results

After conducting the Test, the results are declared by the University and a copy of the same is also forwarded to the Government and DGMET. However, the test-checked Universities declined to provide the copy of results citing the reason of confidentiality.

The Government order (April 2013) stipulated that in cases where two or more candidates have secured equal marks in all four subjects (Botany, Chemistry, Physics and Zoology), the rank of such candidates should be decided through lottery (Toss) system in presence of designated officer of the University. Test-Check (July 2014) of CPMT-2013 result of top 600 candidates (soft copy of result as provided by DGMET) revealed that in 19 cases, two or more candidates had secured equal marks in each subject and respective ranks were allotted to these candidates. However, the University did not provide relevant records to establish the allotment of ranks to such candidates through lottery system, as envisaged in the Government order. In reply, Registrar, CSJMU, Kanpur stated (September 2014) that the records relating to allocation of ranks through lottery are confidential and cannot be shared with audit.

In reply, the Government directed the Universities to provide the copy of the results to audit which was awaited (December 2014).

(g) Counselling

Once the results are declared, DGMET is required to hold counselling for allotment of seats to candidates which is held in three stages (First counselling, Second counselling and extended counselling) at four centres i.e. Sanjay Gandhi Post Graduate Institute, Lucknow, Medical colleges of Allahabad, Kanpur and Meerut and the admissions of candidate in respective medical Colleges are required to be completed by 30 September every year. Online counselling was introduced from 2006 and DGMET engaged the services of National Informatics Centre, Lucknow (NIC) till 2010 for providing IT support during counselling. Thereafter, a private firm (M/S Radiant Enterprises, Lucknow) was engaged for the said purpose. With a view to ascertain the efficiency of the counselling process audit sought the details of the counselling conducted by DGMET. No data related to number of students called for counselling, the application software, students who did not take admission even after allotment of seats, security fee refunded to candidates etc. were furnished to audit. In absence of complete records and data, audit could not verify the efficiency in conducting the CPMT counselling.

In reply, the Government, while accepting the facts, assured that the periodicity of retaining the digitised data shall be notified shortly.

The Government should keep a close watch over counselling process and also ensure application of bio-metric system in the test.

2.4.2.3 Internal Control

Test-check of the records made available revealed that three out of five units (DGMET, CSJMU, Kanpur & Bundelkhand University, Jhansi) did not have effective internal control system in place. It was also noticed that the entities did not maintain some mandatory records like cash book, balance sheet, Ledger etc. prescribed under the extant rules.

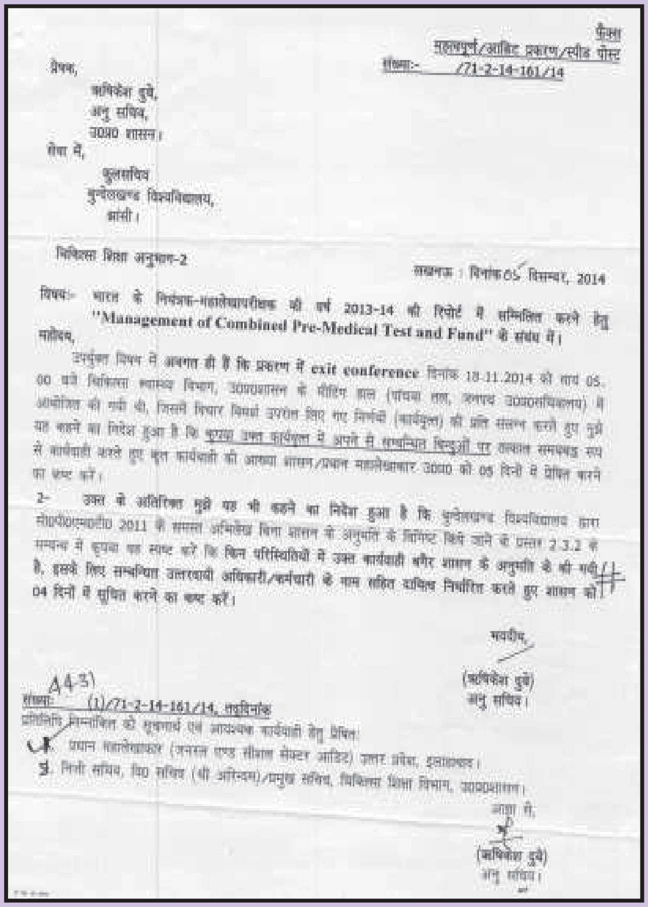
The Government, while accepting the facts in exit conference, assured that necessary action will be taken for ensuring that a sound internal control system was put in place in the respective entities.

(a) Records weeded out without the requisite approval

All confidential and Test related records of 2011 were weeded out by the Bundelkhand University.

The manual of Bundelkhand University stipulates norms for weeding out of used answer books after six months from the date of announcement of the results of an examination. Manual did not provide any norms for weeding out the records related to confidential accounts and Test. We noticed that the University weeded out all confidential accounts and Test related records of 2011 within six months from the date of announcement of the results of CPMT-2011.

Diagram 1: Explanation called from Government



फैक्स
महत्वपूर्ण/आडिट प्रकरण/स्पीड पोस्ट
संख्या:- /71-2-14-161/14

प्रेषक,
ऋषिकेश दुबे,
अनु सचिव,
उ0प्र0 शासन।

सेवा में,
कुलसचिव
बुन्देलखण्ड विश्वविद्यालय,
झांसी।

चिकित्सा शिक्षा अनुभाग-2 लखनऊ : दिनांक 05 दिसम्बर, 2014

विषय:- भारत के नियंत्रक-महालेखापरीक्षक की वर्ष 2013-14 की रिपोर्ट में सम्मिलित करने हेतु "Management of Combined Pre-Medical Test and Fund" के संबंध में।

महोदय,

उपर्युक्त विषय में अवगत हो है कि प्रकरण में **exit conference** दिनांक 18-11-2014 को सायं 05.00 बजे चिकित्सा स्वास्थ्य विभाग, उ0प्र0शासन के मीटिंग हाल (पांचवा तल, जनपथ उ0प्र0सचिवालय) में आयोजित की गयी थी, जिसमें विचार विमर्श उपरांत लिए गए निर्णयों (कार्यवृत्त) की प्रति संलग्न करते हुए मुझे यह कहने का निदेश हुआ है कि कृपया उक्त कार्यवृत्त में अपने से सम्बन्धित बिन्दुओं पर तत्काल समयबद्ध रूप से कार्यवाही करते हुए कृत कार्यवाही की आख्या शासन/प्रधान महालेखाकार उ0प्र0 को 05 दिनों में प्रेषित करने का कष्ट करें।

2- उक्त के अतिरिक्त मुझे यह भी कहने का निदेश हुआ है कि बुन्देलखण्ड विश्वविद्यालय द्वारा सी0पी0एम0टी0 2011 के समस्त अभिलेख बिना शासन की अनुमति के विनिष्ट किये जाने के प्रस्तर 2.3.2 के सम्बन्ध में कृपया यह स्पष्ट करें कि किन परिस्थितियों में उक्त कार्यवाही बगैर शासन के अनुमति के की गयी है, इसके लिए सम्बन्धित उत्तरदायी अधिकारी/कर्मचारी के नाम सहित दायित्व निर्धारित करते हुए शासन को 04 दिनों में सूचित करने का कष्ट करें।

भवदीय,
(ऋषिकेश दुबे)
अनु सचिव।

A4-3)
संख्या: (1)/71-2-14-161/14, तद्दिनांक
प्रतिलिपि निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:
1. प्रधान महालेखाकार (जनरल एण्ड सोशल सेक्टर आडिट) उत्तर प्रदेश, इलाहाबाद।
2. निजी सचिव, वि0 सचिव (श्री अरिन्दम)/प्रमुख सचिव, चिकित्सा शिक्षा विभाग, उ0प्र0शासन।

आज्ञा से,
(ऋषिकेश दुबे)
अनु सचिव।

On this being pointed out, Finance Officer, Bundelkhand University stated (July 2014) that the records were weeded out as per the decision of the committee headed by the Vice-Chancellor. The Government, while accepting the facts, assured that explanation would be called for from Bundelkhand University and the outcome of the same would be intimated to audit. Accordingly, the Government called (December 2014) explanation from Bundelkhand University, Jhansi however, response from the Bundelkhand University was awaited.

(b) Non-compliance with IT policies and standards

Control Objectives for Information and Related Technology (COBIT) framework defines (April 2012) the generally accepted standards to be observed in respect of outsourced services engaged for business requirement as under:

- Ensure that business case for outsourcing is defined and documented;
- Define and implement a framework for selection of outsourced vendors based on technical competence and ability to deliver;
- Ensure that outsourced relationships are documented in the form of formal contracts, duly defining the service levels, security, continuity etc.; and
- Define and implement a system for proactive management, monitoring and reporting of outsourced relationships.

Test-check of the records made available by all the three entities (CSJMU, Kanpur, KGMU, Lucknow and Bundelkhand University, Jhansi) revealed that most of the CPMT related work *viz.,* screening of application forms, digitization of data, printing of admits cards, verification of roll list, preparation of results etc. were outsourced to private agencies without ensuring the security parameters. We further observed that no mechanism was put in place by these Universities to ensure the General and Application controls in the IT System developed/used by the service providers**.** The genuineness of selection of service providers could not be established due to non-submission of records by respective Universities.

In reply Bundelkhand University, Jhansi, CSJMU, Kanpur and KGMU, Lucknow stated (July, September and November 2014 respectively) that no IT applications/software was used by the University and the entire work was outsourced. The Government accepted the facts and assured that provisions of COBIT will be followed in future.

Given the absence of compliance with IT policies, audit noticed instances of ineligible candidates being allowed to appear in CPMT as mentioned in paragraph 2.4.2.2.

(c) Evidencing and documentation: Registration and Security fee

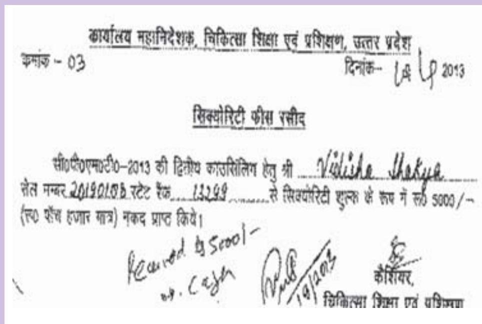
Registration and security fees were collected in cash without adequate evidencing and documentation.

The candidates called for counseling were required to deposit refundable security fee of ₹ 5000 and non-refundable registration fee of ₹ 300 before appearing in the counseling. DGMET opened (2008) an account in Axis bank to facilitate the students to deposit the registration and security fee in bank.

Test-check of the records made available by DGMET revealed that the students deposited the registration and security fee in DGMET account since 2008. Registration and security fee was also collected in cash at the time of counselling from the candidates who failed to deposit the fee in bank.

We found that the methodology of collection and refund of registration and security fee for counselling was flawed as there were instances where the cash collected on the spot from candidate on account of registration and security fee for 2012 and 2013 (DGMET, Lucknow did not furnish such records for 2009, 2010 and 2011) were not deposited in bank. We also observed that manual receipts were issued to candidates in lieu of cash deposited by them on the spot. In some instances, we noticed that the receipts issued did not bear any serial number and same serial number was mentioned in more than one receipt. Two instances of the above cases are given below:

Cash receipts having same serial number



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश

क्रमांक - 03

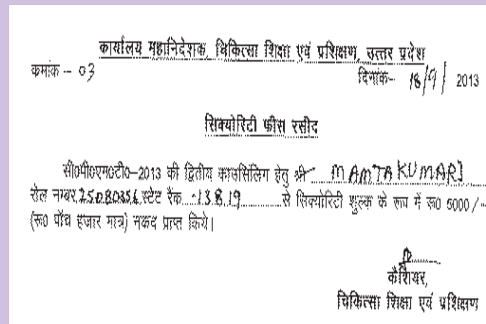
दिनांक- 18/9/2013

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0–2013 की द्वितीय काउंसिलिंग हेतु श्री Vidisha Shakya रोल नम्बर 20190108 स्टेट रैंक 13249 से सिक्योरिटी शुल्क के रूप में रू0 5000/– (रू0 पाँच हजार मात्र) नकद प्राप्त किये।

Received Rs 5000/- w. Cash

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश

क्रमांक -- 03

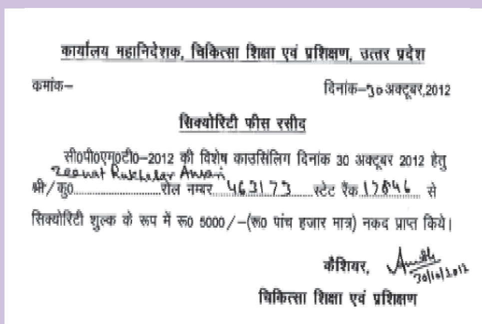
दिनांक- 18/9/2013

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0–2013 की द्वितीय काउंसिलिंग हेतु श्री MAMTA KUMARI रोल नम्बर 25080356 स्टेट रैंक 13819 से सिक्योरिटी शुल्क के रूप में रू0 5000/– (रू0 पाँच हजार मात्र) नकद प्राप्त किये।

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण

Cash receipts issued without serial number



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश

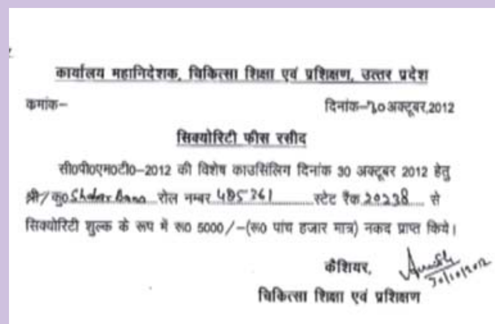
क्रमांक–

दिनांक–30 अक्टूबर,2012

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0–2012 की विशेष काउंसिलिंग दिनांक 30 अक्टूबर 2012 हेतु श्री/कु0 Zeenat Rukhsar Ansari रोल नम्बर 463173 स्टेट रैंक 17846 से सिक्योरिटी शुल्क के रूप में रू0 5000/–(रू0 पांच हजार मात्र) नकद प्राप्त किये।

कैशियर, 30/10/2012
चिकित्सा शिक्षा एवं प्रशिक्षण



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश

क्रमांक–

दिनांक–30 अक्टूबर,2012

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0–2012 की विशेष काउंसिलिंग दिनांक 30 अक्टूबर 2012 हेतु श्री/कु0 Shabar Bano रोल नम्बर 485761 स्टेट रैंक 20238 से सिक्योरिटी शुल्क के रूप मे रू0 5000/–(रू0 पांच हजार मात्र) नकद प्राप्त किये।

कैशियर, 30/10/2012
चिकित्सा शिक्षा एवं प्रशिक्षण

Further, we found that DGMET did not maintain any record which could vouchsafe the amount actually collected and refunded in cash. Records were also not maintained for amounts collected in bank during 2009-14.

In exit conference, the Government accepted the facts and DGMET clarified that owing to the audit observation, the practice of collecting registration and security fee in cash had since been stopped from 2014. It was further stated by DGMET that all relevant records will henceforth be maintained for transparency and such lapses will not recur.

Thus, in the absence of records, audit could not ascertain the total amount collected/refunded to students, the extent of amount utilised for admissible purposes and therefore, misutilisation of funds, collected through cash/bank cannot be ruled out.

The Government should specifically lay down the periodicity of weeding out of records. IT policy should be followed strictly while holding the Test. The procedures, documentation, evidencing etc. should be bereft of any opacity and the matter need be investigated at appropriate level.

2.4.3 Conclusion

- In absence of clarity about role and responsibilities of entities, the CPMT fund was managed in an arbitrary manner. There were instances of mis-utilisation of funds;

- There were instances of screening checks not being embedded in processing of application forms and Government's norms were flouted in implementation of biometric system etc. Given the fact that future of large number of eligible students hangs on CPMT test, the procedures need to be fully transparent, accurate, credible and adequately documented and evidenced. However, this was not the case in the last five years; and

- Deficient monitoring, unreliable IT and Biometric systems, extremely poor documentation and evidencing-including weeding out of all examination related records within six months of declaration of results etc. adversely compromised the credibility of these tests.

Appendix 2.4.1

List of records not produced to audit

(Reference: Paragraph no. 2.4.1.4; Page 90)

Sl. No.	Records not produced in Audit
Principal Secretary Medical Education, Government of Uttar Pradesh	
01	No records and data had been submitted in Audit.
DGMET, Lucknow	
01	Cash/bank book & Ledgers.
02	Balance sheet/Receipt & Payment accounts.
03	Counterfoil of receipt books except for the period 2012 & 2013.
04	Advance adjustment register.
05	Bank reconciliation statement.
06	Internal audit report.
07	Head-wise budget allotment and expenditure statement.
08	CPMT result for the year 2009.
09	Details of security fee which was not refunded.
10	Details of security fee collected in cash and refunds made at different counselling centres.
11	Detail of funds received from various sources in financial years.
12	Record/data related to students appeared in counselling in CPMT.
13	Detail of roles and responsibilities of DG office in CPMT.
14	Financial position of CPMT account.
15.	Details of OB, CB, Debit & Credit of SBI Account.
16.	Counselling records except for left over seat statement which was provided to audit during the course of exit conference with DGMET on 23-07-2014.
17	Detail of number of students participated in counselling in the CPMT-2009 & 2010.
KGMU, Lucknow	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2009 & 2012.
CSJMU, Kanpur	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2010 and 2013.
Bundelkhand University, Jhansi	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2011.

Appendix 2.4.2

Details of requisition made for records

(Reference: Paragraph no. 2.4.1.4; page 90)

Sl. No.	Date/Letter No.	Issued to	Issued by	Remarks
1	01.5.2014/SS-IV/ CPMT/ 2014-15/64	Principal Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
2	02.5.2014/SS-IV/ CPMT/2014-15/02	Registrar, KGMU, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
3	02.5.2014/D.O. letter No./I&PA/2013-14 /01	Principal Secretary, Medical Education Department	PAG	Request for Entry Conference.
4	13.5.2014/SS-IV/ CPMT/03	Special Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
5	15.5.2014/SS-IV/ CPMT/2014-15/04	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
6	15.5.2014/SS-IV/ CPMT/2014-15/05	Registrar, Bundelkhand University, Jhansi	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
7	15.05.14 /Audit Memo	Registrar/Finance Officer, KGMU Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
8	20.5.2014/D.O. letter No./SS-IV/CPMT/ 2013-14/06	Principal Secretary, Medical Education Department	PAG	Request for Entry Conference and submission of records.
9	02.6.2014/SS-IV/ CPMT/2014-15/12	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
10	16.06.2014/PAG(G&S SA)/I&PA/25/2012-13/72	Chief Secretary, Government of Uttar Pradesh	PAG	Request to issue directives to all concerned entities for submission of records/data and furnishing of replies in respect of CPMT fund/Test.
11	18.6.2014/SS-IV/ CPMT/2014-15/15	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
12	19.6.2014/SS-IV/ CPMT/2014-15/155	Principal Secretary, Medical Education Department	DAG/SS-IV	Regarding Audit of Medical Education Department.
13	24.6.2014	Registrar/Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/ Test and compliance of issued audit memo no. 1-4.
14	27.6.2014/SS-IV/ CPMT/2014-15/22	Registrar, Bundelkhand University, Jhansi	Sr.AO/CPMT	Regarding Audit of CPMT Fund/Test
15	01.7.2014/SS-IV/ CPMT/2014-15/26	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
16	01.7.2014/SS-IV/ CPMT/2014-15/23	Registrar, CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
17	02.7.2014/SS-IV/ CPMT/2014-15/28	Professor, Life Science (Chief Exam co-ordinator), CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT-2010.

18	03.07.2014/SS-IV/ CPMT/2014-15/29	Associate Professor, Business Administration, CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT-2013.
19	07.07.2014/SS-IV/ CPMT/2014-15/30	DGMET, Lucknow	DAG/SS-IV	Request for submission of compliance of issued audit memo.
20	07.07.2014/SS-IV/ CPMT/2014-15/31	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT-2010 & 2013.
21	10.07.2014 PAG(G&SSA)/I&PA/ 25 /2012-13/110	Chief Secretary, Government Of Uttar Pradesh	PAG	Reminder for issuing directives to all concerned entities for submission of records/data and furnishing of replies in respect of CPMT fund/Test.
22	14.07.2014	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
23	07-08-2014	Apex Level Committee meeting with Chief Secretary and other senior officers of the Government.		Matter was discussed. Minutes awaited.
24	14.08.14/SS-IV/ CPMT /LDP/2014-15/34	Principal Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of Test.
25	19.08.14/SS-IV/ CPMT /LDP/2014-15/35	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of compliance of issued audit memo.
26	05.09.14/SS-IV/ CPMT/LDP/38	Registrar, KGMU, Lucknow	Sr.AO/ CPMT	Request for submission of records of CPMT
27	10.09.2014/PAG (G&SSA)/I&PA/44/ 2012-13/169	Principal Secretary, Medical Education Department	PAG	Request for holding exit conference, production of records and furnishing of replies.
28	16.09.2014/PAG (G&SSA)/I&PA/44/ 2012-13/181	Principal Secretary, Medical Education Department	PAG	Reminder for furnishing of replies of Government in respect of LDP.
29	22.9.2014/PAG(G&SSA)/CPMT/2014-15/44	Principal Secretary, Higher Education Department	DAG/SS-IV	Request for issue of directives to CSJMU, Kanpur for submitting records related to CPMT-2010 & 2013.
30	26.09.14/SS-IV /LDP/2014-15/46	Special Secretary, Medical Education Department	Sr.AO/CPMT	Request for submission of records related to Test.
31	26.09.14/SS-IV/ LDP/2014-15/47	Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records related to Test and furnishing of replies.
32	7.10.2014 SS-IV/2014-15/49	Registrar, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
33	7.10.2014 SS-IV//2014-15/50	Vice Chancellor, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
34	7.10.2014 SS-IV/2014-15/51	Controller of Examination, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
35	7.10.2014 SS-IV/2014-15/52	Finance Officer, KGMU, Lucknow	DAG/SS-IV	Regarding Audit of Confidential Section of CPMT Examination.
36	3.11.2014/DO.No. PAG(G&SSA)/I&PA/ 44/2012-13/247	Principal Secretary, Medical Education Department	PAG	Regarding Furnishing of replies and holding Exit Conference.

37	3.11.2014/DO.No. PAG(G&SSA)/ I&PA/44/2012-13/ 247 A	Principal Secretary, Finance Department, UP, Lucknow	PAG	Regarding Furnishing of replies and holding Exit Conference.
38	5.11.2014/SS-IV/LDP/CPMT/ 2014-15/58	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
39	5.11.2014/SS-IV/LDP/ CPMT/2014-15/58	Vice Chancellor, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
40	5.11.2014/SS-IV/LDP/ CPMT/2014-15/58	Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
41	21.11.2014/SS-IV/ LDP/CPMT/ 2014-15/59	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Furnishing of records related to CPMT Exams of 2009 & 2012.
42	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/60	Principal Secretary, Medical Education Department, UP, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
43	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/61	DGMET, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
44	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/62	Registrar, KGMU, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
45	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/63	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
46	28.11.14/SS-IV/ CPMT/LDP/ 2014-15/64	Registrar, Bundelkhand University, Jhansi	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.

Appendix 2.4.3

Details of replies not furnished by entities

(Reference: Paragraph no. 2.4.1.4; page 90)

Sl. No.	Replies not received (Audit Memo No.)
Principal Secretary Medical Education Department	
01	Audit Memo page 01-10, Dated 05.05.14
DGMET, Lucknow	
01	199-200
02	217-218
03	221-222
04	225-226
05	249-250
06	259-262
07	269-270
08	299-304
09	305-306
10	321-322
11	329-332
12	339-342
13	347-348
14	373-374

Appendix 2.4.4

Directives of the Government to entities for submission of response and records

(Reference: Paragraph no. 2.4.1.4; page 90)

DAG/PA
Sr AO/LDP-CPMT
13/12

फैक्स

महत्वपूर्ण/आडिट प्रकरण/स्पीड पोस्ट

संख्या:4432/71-2-14-161/14

प्रेषक,

ऋषिकेश दुबे,
अनु सचिव,
उ0प्र0 शासन।

सेवा में,

1-महानिदेशक चिकित्सा शिक्षा एवं प्रशिक्षण, उ0प्र0, लखनऊ।	2. कुलसचिव छत्रपति शाहू जी महराज विश्वविद्यालय ,कानपुर।	3. कुलसचिव बुन्देलखण्ड विश्वविद्यालय, झांसी।	4. कुलसचिव किंग जार्ज चिकित्सा विश्वविद्यालय, लखनऊ ।

चिकित्सा शिक्षा अनुभाग-2   लखनऊ : दिनांक 05 दिसम्बर, 2014

विषयः- भारत के नियंत्रक-महालेखापरीक्षक की वर्ष 2013-14 की रिपोर्ट में सम्मिलित करने हेतु **"Management of Combined Pre-Medical Test and Fund"** के संबंध में।

महोदय,

उपर्युक्त विषयक शासन के अर्द्ध0शा0प0सं0-3207/71-2-14-161/2014, दि0 12.09.2014, अर्द्ध0शा0प0सं0-3001/71-2-14-161/2014, दि0 26.09.2014, अर्द्ध0शा0प0सं0-3543/71-2-14-161/2014, दि0 30.10.2014 व शा0सं0- 4026/71-2-14-161/2014, दि0 11.11.2014 का कृपया संदर्भ ग्रहण करें, जिसके द्वारा प्रधान महालेखाकार, उ0प्र0, इलाहाबाद के अर्द्धशा0प0सं0 पीएजी/रिपोर्ट (सिविल)/एआर/2013-14/187, दिनांक 12.08.2014 की प्रति संलग्न करते हुए उक्त आडिट प्रस्तर पर संपूर्ण सूचना/व्याख्यात्मक टिप्पणी उपलब्ध कराने के निर्देश दिये गये हैं।

2- अवगत ही हैं कि प्रकरण में **exit conference** दिनांक 18.11.2014 को सायं 05.00 बजे चिकित्सा स्वास्थ्य विभाग, उ0प्र0शासन के मीटिंग हाल (पांचवा तल, जनपथ उ0प्र0सचिवालय) में आयोजित की गयी थी, जिसमें विचार विमर्श उपरांत लिए गए निर्णयों (कार्यवृत्त) की प्रति संलग्न करते हुए **मुझे यह कहने का निदेश हुआ है कि कृपया उक्त कार्यवृत्त में अपने से सम्बन्धित बिन्दुओं पर तत्काल समयबद्ध रूप से कार्यवाही करते हुए कृत कार्यवाही की आख्या शासन/प्रधान महालेखाकार उ0प्र0 को 05 दिनों में प्रेषित करने का कष्ट करें।**

3- उक्त के अतिरिक्त मुझे यह भी कहने का निदेश हुआ है कि उक्त कार्यवृत्त में जिन बिन्दुओं पर शासन स्तर से कार्यवाही अपेक्षित है, उससे सम्बन्धित संशोधन प्रस्ताव आदि (हार्ड कापी/साफट कापी में) भी 05 दिन में महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण उ0प्र0 लखनऊ द्वारा शासन को उपलब्ध कराया जाना सुनिश्चित किया जायेगा।

भवदीय,

(ऋषिकेश दुबे)
अनु सचिव।

संख्याः 4432 (1)/71-2-14-161/14, तद्दिनांक

प्रतिलिपि निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषितः

1. प्रधान महालेखाकार (जनरल एण्ड सोशल सेक्टर आडिट) उत्तर प्रदेश, इलाहाबाद।
2. निजी सचिव, वि0 सचिव (श्री अरिन्दम)/प्रमुख सचिव, चिकित्सा शिक्षा विभाग, उ0प्र0शासन।

आज्ञा से,

(ऋषिकेश दुबे)
अनु सचिव।

DAG/SS-III
PA Dy No-104
Dt-15-12-14

PA
541 15/12/14

CAG
Dairy No. 61
General
Date 15.12.14

Appendix 2.4.5

Unauthorised expenditure from CPMT Fund

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹ in lakh)

Sl. No.	Particulars	Date (Bill/Payment)	Amount	Expenditure related to:
		DGMET, Lucknow		
1	HP colour jet Printer	05.02.2010	0.26	Principal Secretary, Medical Education Department
2	Photo Copy Machine	09.02.2010	0.77	Special Secretary, Medical Education Department
3	Iron Chair	12.01.2010	2.81	Manohar Das Eye Hospital, Allahabad
4	Scrutiny of Recruitment Forms	25.08.2009	2.54	Medical College, Azamgarh
5	Renewal of Website As Advance	28.03.2014	5.00	Principal Secretary, Medical Education Department
6	MCI Approval Works	31.10.2013	0.48	DGMET, Lucknow
7	Tour and travel Bills	13.1.2009 & 05.02.2009	1.79	Medical College, Jalaun
8	Expenditure incurred by Principal for visiting AIIMS, New Delhi	24-01-2009	0.10	TA expenditure
9	Digital copier Ricoh	16.01.2009	3.30	Hon'ble Minister, Medical Education Department
10	Computer, Laptop, printer, scanner *etc.*	16.01.2009	1.84	Secretary, Medical Education Department
11	Payment of pending bills for hiring of taxi by Principal, Medical College, Azamgarh	07.01.2009	1.44	Principal, Medical College, Azamgarh
12	Payment of pending bills for hiring of taxi by Principal, Medical College, Kannauj	06.01.2009	1.88	Principal, Medical College, Kannauj
13	Payment for miscellaneous work related to Medical College of Allahabad and Kannauj	11.12.2008	0.73	Principal, Medical College, Allahabad and Kannauj
14	Payment on purchase of petrol for the Government vehicle in the year 2006-07 and 2007-08		6.55	DGMET, Lucknow
15	Expenditure incurred during MCI inspection	05.09.2008	0.25	Principal, Medical College, Jhansi
16	Advance payment for writ related to MCI	29-08-2008	0.25	Principal, Medical College, Kannauj
		Total	**29.99**	
		CSJMU, Kanpur		
01	Purchase of OMR Scanner for "Environmental Studies in Under Graduate Programme"	15.05.2010	21.00	CSJMU, Kanpur
		Grand Total	**50.99**	

Appendix 2.4.6

Details of honorarium paid to ineligible employees

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹in lakh)

Sl. No.	Year	Paid to	Amount	Remarks	Total
1.	2009	Chief Minister's Secretariat staff/Minister's secretariat staff	1.19	Paid on the occasion of festival Holi.	2.17
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	0.37	Paid on the occasion of festivals, Holi and Deepawali.	
		Estate Department Staff	0.61	Paid on the occasion of festivals, Holi and Deepawali.	
2.	2010	Chief Minister's Secretariat staff/Minister's secretariat staff	0.33	Paid for working till late hours in discharge of official duties.	1.95
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.24	Paid for working till late hours in discharge of official duties.	
		Estate Department Staff	0.38	Honorarium paid on account of Holi	
3.	2011	Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.04	Paid for working till late hours in discharge of official duties.	1.16
		Estate Department Staff	0.12	Paid for working till late hours in discharge of official duties.	
4.	2012	Chief Minister's Secretariat staff/Minister's secretariat staff	0.39	Paid for working till late hours in discharge of official duties.	1.86
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.47	Paid for working till late hours in discharge of official duties.	
5.	2013	Chief Minister's Secretariat staff/Minister's secretariat staff	0.23	Paid for working till late hours in discharge of official duties.	0.45
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	0.22	Paid for working till late hours in discharge of official duties.	
Grand Total					**7.59**

(Source: DGMET, Lucknow)

Appendix 2.4.7

Payment of honorarium in excess of norms

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹ in lakh)

Sl. No.	Name	Designation	Amount
CSJMU, Kanpur			
1	Ashok Kumar	Vice Chancellor	1.00
2	Sayed Waqar Hussain	Registrar	1.00
3	Dr. Sudhansu Pandya	Associate Professor	1.00
4	Dr. Saroj Dwivedi	System Manager	1.00
5	Ashish Srivastava	Assistant Librarian	0.85
6	Deepak Verma	Senior Lecturer	0.85
7	Sandesh Gupta	Lecturer	0.85
8	AshishVarshneya	Accounts Officer	0.75
9	P.S. Mishra	Estate Officer	0.30
10	A. K. Singh	Junior Engineer	0.30
11	Satish Madhukar	Junior Engineer	0.30
12	Dhananjay Kumar	Clerk	0.30
		Total	**8.50**
KGMU, Lucknow			
13	D.K. Gupta	Vice Chancellor	3.00
14	S.K. Das	Chief Co-ordinator	2.00
15	Arun Singh	Professor	1.00
16	Abbas A Mahdi	Professor	1.00
17	Sandeep Bhattacharya	Professor	1.00
18	Rakesh Kumar	Registrar	0.30
19	B.P. Singh	Finance Officer	0.30
		Total	**8.60**
		Grand Total	**17.10**

Appendix 2.4.8

Sale of Information booklets at higher rate

(Reference: Paragraph no. 2.4.2.2(a); page 93)

Year	Name of the University which conducted the Test	GO No	Rate fixed by the Government (In ₹)	Rate at which Information booklet sold (In ₹)	Number of forms sold	Total Excess amount collected from applicants (₹ in lakh)
2009	KGMU, Lucknow	**Records not produced to Audit**				
2010	CSJMU, Kanpur	541/71-3-09-144/ 2009 dated 09.02.2010	GEN/OBC-850	GEN/ OBC-875	GEN/ OBC-54544	17.25
			SC/ST-450	SC/ST-475	SC/ST- 14447	
2011	Bundelkhand University, Jhansi	589/71-2-11-99/ 2010 dated 17.02.2011	GEN/OBC-850	GEN/ OBC-875	GEN/ OBC-54426	17.03
			SC/ST-450	SC/ST-475	SC/ ST-13677	
2012	KGMU, Lucknow	598/71-2-12- 127/2012 dated 17.02.2012	GEN/OBC-1000 + 50	GEN/ OBC-1080	GEN/ OBC-63583	23.81
			SC/ST-500 + 50	SC/ST-580	SC/ ST-15799	
2013	CSJMU, Kanpur	1174/71-2-13-127/ 2011 dated 11.04.2013	GEN/OBC-1280	GEN/ OBC-1292	GEN/ OBC-67564	10.04
			SC/ST-680	SC/ST-692	SC/ ST-16110	
					Grand Total	**68.13**