

December 2016. This not only resulted in unauthorised functioning of these health care institutes and non-realisation of license renewal fee of ₹0.44 crore, but also in the life of patients being put to risk since in the absence of timely renewal of licenses, there was no assurance on quality of services provided.

The matter was brought to the notice of Government and DHS Jammu/ Kashmir (May 2017) but the reply of Government and DHS Jammu was awaited (December 2017). DHS Kashmir sought (May 2017) the details and functional status of Nursing Homes/ Clinical establishments from the Chief Medical Officers in the Districts. A tentative list of healthcare centres depicting the outstanding amounts was prepared (October 2017) by the Directorate and the Chief Medical Officers were impressed to recover the outstanding liabilities and take action against the defaulting healthcare centres. However, the action taken by the Chief Medical Officers of the Districts was awaited (December 2017).

Higher Education Department

3.9 Unproductive expenditure due to improper human resources planning

Improper human resources planning by the Higher Education Department in deploying four Science faculty members in the Government Degree College Paloura, without giving approval for teaching science subjects in that College resulted in unproductive expenditure of ₹1.53 crore on their salaries.

Government Degree College, Paloura, was granted temporary affiliation in June 2009 by the University of Jammu, for imparting education to Three Year Degree Course in the Subjects of General English, Education, Political Science, Hindi and Urdu for the academic session 2008-09. The permanent affiliation was granted in May 2010 in relaxation of the Statute as a onetime exemption with the condition that annual review of the college be made for the next five years in order to ensure that the College fulfils the minimum eligibility criteria for permanent affiliation including National Academic Accreditation Council (NAAC) accreditation.

Audit scrutiny (July 2016) of the records of the Government Degree College, Paloura revealed that the Higher Education Department posted (June 2013) four faculty members of Botany, Zoology, Chemistry and Physics in the College though Science courses had not been approved to be taught in the college. While the Principal of the college had approached (September 2013, April 2014 and October 2015) the Higher Education Department for sanction to start these four subjects along with Mathematics and Computer Applications, the approval was not granted as of March 2017. One of the Science faculty members was transferred in August 2015, but the other three members continued (December 2016) to be posted in the college. It was also noticed that although there was requirement of faculties under these science subjects in various other Colleges⁵⁶, the services of Science faculty posted in Paloura College were not utilised there. Thus, improper human resources planning in the

⁵⁶ Government College for Women Parade Jammu: Chemistry, Degree College R.S.Pora: Chemistry and Zoology, Government Degree College Akhnoor: Botany, Chemistry and Physics

Department has rendered the expenditure of ₹1.53 crore⁵⁷ incurred during June 2013 to December 2016 on payment of salaries of four Science faculty members as unproductive.

On being pointed out (July 2016), the Principal Government Degree College, Paloura stated that the services of the Science faculty members were utilised in different Committees of the college for smooth functioning of the institution, exam duties, compiling of newsletter etc. The reply is not tenable, as the faculties did not discharge the core teaching function of the respective subjects for which they were appointed. Besides, the extracurricular activities were to be performed by the faculty members in addition to their teaching functions.

The matter was referred to the Government in April 2017 and in reply it was stated (July 2017) that the admission process for Science stream was affected due to delay in vacating the administrative block at old University complex identified for the College. The position could not be monitored by the Administrative Department due to gutting of records. It was also stated that the Government has now granted (April 2017) the sanction to introduce Science stream in the College. The fact remains that delay of four years in introducing the Science stream in the College has led to unproductive expenditure of ₹1.53 crore on payment of salary to Science faculty members of the College who were not imparting education on Science subjects.

Home Department

3.10 Embezzlement of Government money

Non-observance of prescribed control procedures, failure to check the correctness of the bills, bank advices and non-reconciliation of the bank statements resulted in an embezzlement of ₹10.03 lakh.

Rules 6-23 to 6-26 of Jammu & Kashmir Financial Code (JKFC) Volume-1, provide instructions with regard to payment of arrear pay bills, maintenance of acquittance rolls and disbursement of moneys drawn on monthly bills. Further, Rule 2-47 of JKFC provides the responsibilities for overcharges on drawer of the bill, countersigning and controlling officer as well as the Treasury officer.

Test-check of records of the Assistant Director Fire & Emergency Service Command, Pulwama revealed that an excess amount of ₹3.95 lakh on account of salary of retired employees or non-existing staff, inadmissible allowance, arrears of pay or dearness allowances etc. was fraudulently drawn from the treasury during the months of May, June, August, October, November and December of 2013, for which the records with regard to disbursement could not be ascertained. In order to clarify this issue, Audit cross-checked the office copies of bank Authority slips sent by the Command to bank for disbursement to the payees, with reference to the bank statements as well as with the copies of bank Authority slips received by the bank. It was noticed in test-check that by manipulating 21 bank Authority slips sent to the bank, actually, an amount of ₹10.03 lakh had been irregularly withdrawn from the official bank account during

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2013-14: ₹28.42 lakh; 2014-15: ₹43.07 lakh; 2015-16: ₹45.89 lakh; 2016-17: ₹35.58 lakh