Government funds. The matter requires thorough investigation for strengthening the internal control mechanism.

AYUSH Department

3.2 Loss of revenue

Shri Krishna Government Ayurvedic College, Kurukshetra did not comply with instructions of the State Government for charging fee for *Panchkarma* therapies which resulted into loss of revenue of ₹ 82.48 lakh.

Shri Krishna Government Ayurvedic College, Kurukshetra is being run under the aegis of AYUSH Department, Haryana. The college provides *panchkarma* Therapies and Procedures to the patients.

The Director General, AYUSH (DG) Haryana issued instructions on 4th November 2015 to the Principal of the college that Government has taken a decision to make available *panchkarma* therapies to the patients as well as to common people who want to avail these facilities and to charge fee on prescribed rates for eight therapies ***(Appendix 3.1)*** with effect from 9th November 2015.

The DG, AYUSH, on 26th November 2015, invited suggestions and comments from the college regarding charging rates for the *panchkarma* therapies as some District Ayurveda Officers gave a feedback that the rates fixed were quite high and there was resentment amongst people. The college intimated (December 2015) that performing the *panchkarma* therapies is essential for practical teaching of the students and rates for the therapies were quite high. Hence, it was requested by the college to withdraw prescribed charges. However, the DG did not withdraw the prescribed charges and instructed (May 2016) to ensure compliance of the instructions for charging fee.

During the scrutiny of records (June 2019) of Shri Krishna Government Ayurvedic College, Kurukshetra, it was observed that in contravention of departmental instructions, the college continued to provide the therapies without charging any fee. As per information made available by the College, during April 2016 to May 2019 the college performed 36,431 *panchkarma* therapies on OPD and IPD patients without charging any fee, which resulted into loss of revenue to the extent of ₹ 82.48 lakh[2] to the State exchequer.

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[2] (i) Sarwang Swedan; ₹ 70.72 lakh (35,358 OPDs * ₹ 200 per OPD) (ii) Nasyam; ₹ 1.56 lakh (782 OPDs * ₹ 200 per OPD) (iii) Shiro Dhara; ₹ 10.20 lakh (2913 OPDs * ₹ 350 per OPD)

On being pointed out by Audit, Principal of the college stated (June 2019) that proposal was sent (December 2015) to the DG, AYUSH for not charging the fee for *panchkarma* therapies but no instructions were received regarding the same. As a result, fee could not be charged. It was further contested that during 2015-17 the college did not perform one of the therapies (Sarwang Swedan).

The reply was factually incorrect as the DG, AYUSH had issued instructions in May 2016 for compliance of orders of charging the prescribed fee for various therapies. Further, the statement that no therapy for Sarwang Swedan was provided in the college during 2015-17 was not maintainable as the audit observation is based on the information supplied by the college itself. DG, AYUSH in its reply (September 2019) had also acknowledged that no instructions were issued for not charging fee and non-compliance was at the level of college. Further, the college has started charging the prescribed fee since August 2019.

The matter was referred to the State Government in October 2019 and subsequent reminders were issued in December 2019 and May 2020; their reply was awaited (September 2020).

Recommendation: The State Government may consider fixing responsibility on the Principal, Shri Krishna Government Ayurvedic College, Kurukshetra for non-compliance of departmental instructions and incurring a revenue loss of ₹ 82.48 lakh.

School Education Department

3.3 Double disbursement of scholarships

Non observance of the codal provisions and inadequate internal control in Directorates of Elementary Education and Secondary Education led to double disbursement of ₹ 30.76 crore to the beneficiaries. The Directorates had also kept the unutilised funds blocked in current account resulting into avoidable loss of interest.

Rule 2.2 of the Punjab Financial Rules, as applicable to the Haryana Government, provides that all the monetary transactions are entered in the Cash Book as soon as they occur and attested by the head of office in token of this check. The Cash Book should be reconciled on a monthly basis and closed regularly. Further, Rule 2.10 provides that no money should be withdrawn from the treasury unless it is required for immediate disbursement. As per RBI

Appendix 3.1

(Reference: Paragraph 3.2; Page 34)

Detail of charges for different Panchkarma therapies

Sr. No.	Name of the *Panchkarma* therapy	Charges per sitting	Charges for six sittings
		(amount in ₹)	
1.	Sarvang Abhyang	300	1,800
2.	Sarvang Dhara	600	3,600
3.	Shiro Dhara	350	2,100
4.	Shiro Abhyang	150	900
5.	Akshi Tarpan	300	1,800
6.	Nasyam	200	1,200
7.	Udvartan	500	3,000
8.	Sarwang Swedan	200	1,200

(Source: Information provided by the Department)