

Registration fee at three fourth of the stamp duty. The same Act also makes registration of lease deeds compulsory where the lease term exceeds one year.

We noticed from scrutiny of records of seven Civil Surgeons cum Hospital Superintendents (CSs)⁹ and the Civil Hospital Nagda and Jharda under the Chief Medical and Health Officer (CMHO), Ujjain (November 2013) that the Rogi Kalyan Samities (RKSs) under the CSs in the District Hospitals had constructed and rented out shops to private individuals at a premium. In all 222 shops were rented out during the period 1997 to 2012 by concerned RKSs for periods ranging from 35 months to 30 years with provisions for further extension of period and revision of rent. In these cases, the allotment was made on premium/offset price in addition to rent fixed. According to IS Act, stamp duty aggregating to ₹ 58.27 lakh was payable on these instruments at five per cent to eight per cent of premium/offset price (ranging from ₹ 41,000 to ₹ 20,00,000). We, however, noticed that the instruments were executed on stamp paper of only ₹ 50 to ₹ 1200 and total amount of Stamp Duty levied was ₹ 29,220. This resulted in short levy of stamp duty of ₹ 58 lakh. We further observed that the lease deeds were also not registered resulting in non-levy of Registration fee of ₹ 43.70 lakh. Thus, due to non-observance of provisions of IS Act and Registration Act, the Government was deprived of revenue of ₹ 1.02 crore as detailed in **Appendix 3.5**. This indicated failure of the concerned CSs and CMHOs in discharging their duties for the purpose of the IS Act. The short levy also remained undetected by the Registration Department because the deeds were not registered by the Public Health and Family Welfare Department.

The matter was reported to the Government (June 2014) and was discussed in the exit conference. The Principal Secretary, PH&FW Department in the exit conference (November 2014), accepted the facts and stated that instructions have been issued to all CSs/CMHOs for recovery of short stamp duty and registration fee.

3.1.4 Irregular payment of assistance for treatment of BPL patients

Financial assistance amounting to ₹ 1.01 crore was provided to ineligible beneficiaries under Rajya Bimari Sahayata Nidhi¹⁰ Scheme for treatment of Below Poverty Line (BPL) patients.

Rajya Bimari Sahayata Nidhi (RBSN) Scheme was launched by Government of Madhya Pradesh (GoMP), Public Health and Family Welfare Department (PH&FW) in 1997 to provide financial assistance for treatment of patients from a BPL family for 20 notified diseases¹¹. The monetary limit for sanction

⁹ Guna (September 2013), Harda (August 2013), Jabalpur (October 2013), Mandsaur, (August 2013), Satna, Shajapur and Ujjain (October 2013).

¹⁰ State Illness Assistance Fund.

¹¹ Cancer, Renal Surgery and Renal Transplantation, Hip Joint Replacement, Replacement of Knee, Brain Injury, Spinal Surgery, Retinal Detachment, Post Delivery Complications, Heart Surgery, Thoracic Surgery, Brain Surgery, Neuro Surgery, MDR, Pace Maker, Vascular Surgery, Congenital Male Formation, Aplastic Anemia, Burn and Post Burn Conductor, Chronic Renal Diseases, Swine Flu (C-Category).

of financial assistance prescribed per case was up to ₹ 1 lakh by District level Committee and up to ₹ 2 lakh by State level Committee¹². The amount was payable directly to the selected empanelled health institution, as an advance, on the basis of estimated cost certified by the recognised hospitals. Further, Director, Health Services (DHS) issued instructions (November 2010) defining the BPL family for the purpose of extending benefits under RBSN Scheme as consisting of husband, wife, minor children, dependent mother and father, dependent widow or abandoned/divorced daughter. Hence, any other member of the BPL family and members of non-BPL family were not eligible for the benefits under the Scheme.

Test check of records relating to RBSN Scheme in the offices of seven CMHOs¹³ revealed (September 2013 and January 2014) that scheme funds of ₹ 1.01 crore were sanctioned between May 2011 to January 2014 to 106 ineligible beneficiaries¹⁴ since they did not fall within the definition of BPL family defined in the DHS order of 2010, as detailed in **Appendix 3.6**.

The matter was reported to the Government (June 2014) and was discussed in the exit conference. The Principal Secretary, PH&FW Department in the exit conference (November 2014) stated that appropriate action would be considered in cases which have been pointed out by Audit. Further, he stated that family definition would be reconsidered/redefined for the purpose of the Scheme by the Government and clarification in this regard would be issued.

Fact remains that extending benefits of the Scheme to the persons not eligible under the existing family definition was irregular.

Women and Child Development Department

3.1.5 Irregular payment of transportation charges

Irregular payment of transportation charges amounting to ₹ 80.46 lakh was made for providing supplementary nutritional food.

Government of Madhya Pradesh, Women and Child Development Department (Department) issued instructions (August, 2009) for providing Supplementary Nutritional Food (SNF) to the children in the age group of three to six years in the AWCs of urban areas. As per instructions issued (August 2009) by the Department, Self Help Groups (SHGs) were to supply cooked food at Anganwadi Centers (AWCs) for which no transportation charges would be paid.

Scrutiny of records related to payments made for supply of SNF during February 2013 to January 2014 in the offices of District Programme Officers, Women and Child Development Department (DPOs) Mandsaur, Rewa and Shahdol and further information collected (May 2014) revealed that an amount

¹² As per revised order of Government, cases were to be sanctioned by the Divisional Commissioner (September, 2012).

¹³ Bhopal, Damoh, Dindori, Chhindwara, Narsinghpur, Shivpuri and Tikamgarh.

¹⁴ Father/Mother in law-19; Major son-68; Minor grandson/daughter-8; Major brother-5; Brother/daughter in law-4; No BPL cardholder-1; Name of applicant not in ration card-1.

Appendix 3.6

(Reference: Paragraph 3.1.4, page 97)

Statement showing details of funds sanctioned to number of ineligible beneficiaries under the Rajya Bimari Sahayata Nidhi, 1997

(Amount in lakh ₹)

SL. No.	Name of the office	Number of ineligible beneficiaries	Amount sanctioned
1	CMHO, Bhopal	16	10.21
2	CMHO, Damoh	19	23.05
3	CMHO, Dindori	08	9.25
4	CMHO, Chhindwara	29	31.37
5	CMHO, Narsinghpur	12	11.55
6	CMHO, Shivpuri	10	6.26
7	CMHO, Tikamgarh	12	8.81
	Total	106	100.50