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महालेखाकार (लेखापरीक्षा-I) का कार्यालय, केरला, तिरुवनन्तपुरम
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT - I), KERALA,
THIRUVANANTHAPURAM - 695 001

सत्यमेव जयते

'लोकहितार्थ सत्यनिष्ठा'
"Dedicated to Truth in Public Interest"

Office of the Registrar
20 NOV 2020

No. AMG III (HQ)/ III-I/12-07/2020-21/61
Date: 16 - 11 - 2020

19 NOV 2020

To

The Registrar
Kerala University of Health Sciences,
Medical College PO, Thrissur-680596

Sir,

Sub: Inspection report on the Accounts and Registers of the Kerala University of Health Sciences (KUHS) for the period 01.12.2018 to 31.08.2020

I am forwarding herewith the report on the audit of the accounts and registers of your office for the period from 01.12.2018 to 31.08.2020and request you to furnish your reply though The Principal Secretary to Government, Health & Family Welfare Department so as to reach this office not later than four weeks from the receipt of the report. In this connection, a reference is invited to Article 63 (C) of the Kerala Financial Code Vol. I impressing upon the essential need for furnishing complete replies to the objections expeditiously.

The observation on <u>Retention of Government money worth ₹ 1.42 crore</u> noticed during audit has not been included in the Inspection Report based on the assurances given by the Management, the compliance of which will be verified during next local audit.

The report has been prepared on the basis of information furnished and made available by the auditee. The office of the Accountant General (AUDT-I), Kerala disclaims any responsibility for any misinformation and or non- information on the part of auditee.

Receipt of the document may kindly be acknowledged

20/11

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23/11

Yours faithfully,

Sr. Audit Officer/ AMG III (HQ)

Copy to: -

The Principal Secretary to Government,
Health & Family Welfare Department,
Government Secretariat, Thiruvananthapuram-695001

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Sr. Audit Officer/ AMGIII (HQ)

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INSPECTION REPORT ON THE AUDIT OF THE ACCOUNTS AND REGISTERS OF KERALA UNIVERSITY OF HEALTH SCIENCES, MULANKUNNATHUKAVU, THRISSUR, FOR THE PERIOD FROM 01.12.2018 TO 31.08.2020.

PART- I

A.INTRODUCTION

i. Overview

The Kerala University of Health Sciences (KUHS) was established by the 'Kerala University of Health Sciences Act 2010', for ensuring proper and systematic instruction, teaching, training and research in Modern Medicine, Homoeopathy and Indian Systems of Medicine including Ayurveda, Siddha, Yoga, Naturopathy, Unani and other allied sciences and also to have uniformity in the various academic programmes in medical and allied subjects in the State of Kerala. The University is situated at Thrissur, Kerala..

The University commenced its functioning from the academic year 2010-11. There are 3 schools, 8 centres, and one academic staff college functioning under the University.

ii) Period of audit and party personnel

The audit of Kerala University of Health Sciences, Thrissur covering the period from 01.12.2018 to 31.08.2020 was conducted by Smt. Sreedevi.V.V and Shri T.B. Shajimon Assistant Audit Officers, , Assistant Audit Officer and Shri.Vasan. V Senior Auditor from 22.09.2020 to 06.10.2020. Shri. Chandran.P.V, Senior Audit Officer supervised the audit team electronically (work from home).

B) Scope and objectives

The KUHS Act envisages proper and systematic instructions, teaching, training and research in the fields of modern medicine. Homoeopathy and Indian system of medicines including Ayurveda, Siddha, Yoga, Naturopathy Unani and allied subjects and ensure uniformity in various academic programmes in medical and allied subjects. It is empowered to affiliate all health care professional colleges and institutions throughout the State of Kerala.

The audit under Section 14 of the Comptroller and Auditor General's DPC Act 1971 was conducted from 22.09.2020 to 06.10.2020

C) Officers in charge:

Officer in charge during the period of audit.

Name of Officer	Period of incumbency
Prof. (Dr.) MohananKunnummal, Vice Chancellor.	28.10.2019 onwards.

D) Departmental Audit

M/s Rajan Associates, Chartered Accountants, were the Statutory Auditors of the University which conducted the internal inspection of the Institution during 2018-19 and 2019-20. Annual Accounts for the year 2018-19 and 2019-20 were prepared and audited by the Chartered Accountants.

Kerala State Audit Department (KSAD) is the concurrent auditor. Annual Accounts for the year 2019-20 are being audited by the KSAD.

E) Financial position

Year	GOK (₹in Crore)			GOI (₹in Crore)			Others (₹in Crore)		
	Allot-ment .	Expendi-ture.	Surrender/ Balance.	Allot-ment	Expendi-ture.	Surrender / Balance	Self generated Income	Expen di-ture.	Balanc e.
2017-18	Nil	1.78	(-)* 1.78	Nil	Nil	Nil	66.48	73.33	(-) 8.63
2018-19	10.18	10.11	0.07	Nil	Nil	Nil	66.61	55.10	11.50
2019-20	10.58	9.83	0.75	Nil	Nil	Nil	8.29	57.54	22.75

**Excess expenditure met from previous years' balance /own funds*

Part- II

A. **Significant Audit findings:**

Nil

B. **Other incidental Audit findings.**

I. **Defeating the major objectives of KUHS due to failure in regulating the academic standards of the affiliated colleges and affecting the medical human resource development of the state. (Sn. 5(iii) & vi) of the KUHS Act 2010)**

One of the major objectives of Kerala University of Health Sciences (KUHS) Act 2010is "to regulate the academic standards of the affiliated colleges and to give leadership to the medical human resource development and health planning, health policy formulation for the state" However, Audit noticed that effective action is lacking on the part of the University in ensuring academic standards of the affiliated colleges as illustrated below;

1. SUT Academy of Medical Sciences, Thiruvananthapuram

The Principal, SUT Academy of Medical Sciences, Thiruvananthapuram has applied for continuation of Provisional Affiliation for 100 seats of MBBS course for the academic year 2019-20. The university has conducted the inspection on 19-03-2019 and found deficiencies with respect to faculties and residents and hence not recommended for Continuation of Provisional Affiliation (COPA). Based on the compliance report from the college, the university conducted surprise inspection on 26-06-2019 and found the same severe deficiencies and hence did not recommend for continuation of Provisional Affiliation for the year 2019-20. However, based on a representation received from the college, the Governing Committee decided to grant continuation of Provisional Affiliation for the year 2019-20 for MBBS course subject to the following condition.

(i) The colleges shall make an interest free deposit of ₹ One crore each (as DD/Bank Transfer) to KUHS as a guarantee to ensure compliance of the above, and shall execute an undertaking in Kerala stamp paper by the Chairman/Secretary of the

Trust and the Principal of the concerned Institution to the effect that the institution will comply with all the requirements of the University, in the above regard.

(ii) The University will conduct a surprise inspection within 3 months from the last cut off date of admission for MBBS to ensure the rectification of deficiencies reported and compliance of requirements regarding faculty and facilities as per University norms.

(iii) The amount deposited shall be forfeited, if the surprise inspection reveals that the institution has failed to comply with condition No (ii) and no claim for the forfeited amount shall be entertained.

(iv) Any institution found to have not rectified the deficiencies as per University norms in the surprise inspection to be done for 2019-20 as above, will have only one inspection for 2020-21 affiliation and if that also fails, such institutions shall not be granted Continuation of Affiliation for 2020-21

The GC Sub Committee, for taking urgent decisions between the Governing Council meetings, is authorised to call the college authorities of the four colleges including SUT to explain about the grave situation prevailing and the need for urgent improvement, so as to ensure that the same situation will not be repeated. It was also decided to include Dr Fazal Gafoor, GC member as a special invitee for this meeting.

The University has conducted a subcommittee meeting on 17/10/2019 with the representative of the college

- SUT Academy of Medical Sciences remitted ₹1 crore to the University as a guarantee along with an undertaking.
- On the basis of this, the University has granted conditional continuation of Provisional Affiliation to the college for the Academic year 2019-2020.

As per the direction of the 55th Governing Council vide item No 55.33, the University has conducted Surprise inspection at the college. The Scrutiny Committee, after verification of the inspection report, has pointed out the following deficiencies

(a) The clinical material on the date of inspection (OP & IP) was 42 % and 29.5% (236/800) only

(b) The vacancies of one Professor in Paediatrics, one Assistant Professor in Forensic Medicine and one SR in Radio diagnosis should be filled.

The meeting of the 58th Governing Council held on 23/12/2019 had decided to forfeit the deposit of ₹ One crore made by SUT Academy of Medical Sciences, Tvm as the college failed to comply with the conditions (deficiency of clinical material) stipulated by University for the grant of COPA for the year 2019-20. The University forfeited the deposit of ₹ One crore made by SUT Academy of Medical Sciences, Tvm by implementing the GC decision.

For the grant of continuation of provisional affiliation for the academic year 2020-21, the University had conducted surprise inspection at the college. The Scrutiny Committee, after scrutinizing the inspection report, has pointed out that the following faculty deficiencies.

Professor-1 (Pulmonary Medicine)

Associate Professor -3 (Gen Sur-1, Anaesthesiology-2)

Assistant Professor – 7 (Community Medicine-1, Gen Surgeon -2, Anaesthesiology-4)

Tutor-1 (Pathology)

Senior Resident-7 (Gen Med-2, DVL-1, Gen Sur-2, Radiodiagnosis-2)

Junior Resident-10 (Gen Med-1, Paediatrics-1, DVL-1, Gen Sur-2, Ortho-1, Ophthal-1, OBG-1, Anaesthesiology-2)

Even after forfeiting the bank guarantee of one crore rupees for not rectifying the deficiencies (faculties and residents) pointed out and not being givenContinuation of Affiliation for the year 2020-21, the 100 MBBS students admitted during the year 2019-20 are continuing their studies without required facilities, which is a threat to the development of medical human resources in health sector.

Thus due to the lack of timely inspection and strict implementation of law, the university failed to achieve its major objective "to regulate the academic standards of the affiliated colleges "and "to give leadership to the medical human resource development and health planning, health policy formulation for the state" mentioned in the 2nd chapter of KUHS Act.

2. **<u>KVM College, Cherthala -Affiliated institution conducting courses without observing norms – adversely affecting the standards and future of students.</u>**

The university has granted continuation of provisional affiliation to KVM college, Cherthala for 30 seats in BSc Nursing for the year 2019-20 and rejected application for continuation of provisional affiliation for Post matric BSc Nursing and MSc Nursing courses.

The college approached Hon'ble High Court for reinstating sanction to the rejected courses and the case is still pending. Based on the interim direction of the court, the university has conducted necessary inspection and found that the affiliated hospitals were not having 75% of bed occupancy on the day of inspection and the staff strength were also not sufficient as perthe mandate fixed by Indian Nursing Council.

Hence the university rejected to reinstate the seats in BSc Nursing 60, PBBSc 30 and MSc 25 and intimated vide letter No. 2018/15999/ACII/Nsg/A2 dated 09-10-2019.

An inspection was conducted in the college on 18-12-2019 in connection with the continuation of provisional affiliation for the year 2020-21,only then the university authorities noticed that the college had admitted 60 students for the year 2019-20 as against the sanctioned strength of 30 students and a show cause notice was issued. University has conducted surprise inspection on 17-02-2020 and found that 60 students are attending classes against the sanctioned strength of 30.

Meanwhile LBS Centre for Science and Technology, the institution implementing admission to the approved seats, vide letter no. B9/4000/2019-LBS dated 22-01-2020 intimated that they have allotted 19 students in Government quota to this college instead of the admissible 15 and the Hon'ble High Court directed to retain the excess allotted students and the number of students eligible for admission raised to 34.

This indicates lack of proper co-ordination and communication between KUHS and LBS Centre for Science and Technology regarding the number of seats admissible.

The following clauses were stipulated in the KUHS Act in this regard.

Chapter VII clause 50(2-iii): The number of students admitted for courses of study shall not exceed the limit prescribed from time to time by the university , the government, central or state councils or authorities in the concerned discipline as the case may be.

Chapter VII clause 56(i):withdrawal of affiliation.

Even though provisions were clearly stipulated in the Act, the university failed to conduct necessary inspection and to ensure the strict adherence of conditions stipulated therein. The lack of appropriate action from the University authorities has adversely affected the standards of students as 60 students are forced to utilise the facility available for 30.

The students joining the affiliated institution, are being unable to acquire the required standards and approved certifications due to the lack of timely inspection and proper implementation of law by the university authorities.

II. Delay in framing statutes /regulations leading to non-utilisation of the earmarked funds of ₹50 crores for the development of schools and centres since 2013-14

According to Section 5 of KUHS Act 2010, one of the major objectives of the university is to establish, maintain and administer colleges, schools, centres, hospitals, laboratories, libraries etc. At present there are 3 schools, 8 centres, and one academic staff college functioning under the university. An amount of ₹ 50 crore was sanctioned in 2013-14 and kept as earmarked funds for the development of schools and centres. It is observed in audit that the earmarked funds worth ₹50 crore are still lying idle.

A scrutiny of records revealed the following deficiencies in the development of Schools and Centres

1. In the absence of specific statute regarding the working of schools & Centres, the University constituted an advisory committee in 2017 (decision No.40.34 dated 24.07/2017), having representation from all technical committees, was facilitate the effective functioning of these institutions. But specific decision was not taken about the functioning of these committees.

Further, the University also constituted an expert committee to frame Regulations for starting new courses in the schools and centres. But the committee met only twice (15/11/2017 & 30/01/2019). However, no regulation had been framed so far.

Thus the University faltered in prescribing specific activities, function, and power of the committee concerned for submitting its reports and to observe a definite time frame in framing regulations for the effective functioning of Schools & Centres.

2. The Schools & Centres, which were established in 2015, are still functioning under limited perspective or are disfunctional, though necessary posts were created in July 2017 (GO.MS.No.110/2017/H&FWD dated 14/07/2017) for want of framing of statutes and regulations regarding qualification and service conditions of the teachers of the University. The objective of broadening the area of function as envisaged in the Act remain unachieved even after a lapse of 10 years since the establishment of the University despite the availability of earmarked funds of ₹50 crores since 2013-14.

In reply, the University assured to take further action including starting of new courses for the schools & Centres without delay based on the recommendations of expert committee. Progress in the matter may be furnished.

III. <u>Fee pending collection ₹.15.28 Crore</u>-

The University collects various fees such as Application Fee, Affiliation Fee, Annual Administration Fee etc. from various colleges under it. As per the Demand Collection and Balance Statement in respect of such fees for the period upto 2018-19, an amount of ₹15.28 Crore is pending collection as detailed below:

Stream	Application Fee	Prov. Affiliation Fee	Continuation/ Permanent Affiliation Fee	Annual Admn. Fee	Refundable deposit	Total (₹)
Ayurveda	15,000	4,50,000	1,500	1,25,000	8,00,000	13,91,500
Homoeo	-----------	-------------	76,000	-----------	-----------	76,000
Siddha	-------------	-------------	-------------	-------------	-----------	------------
Unani	-------------	------------	---------------	-------------	--------------	-----------------
Dental	4,20,000	3,15,20,000	4,44,500	-----------	3,45,00,000	6,68,84,500
Medical	22,17,000	1,42,20,000	3,90,08,500	11,50,000	1,55,00,000	7,20,95,500
Paramedical	2,34,000	1,75,000	23,19,000	37,200	3,00,000	30,65,200
Pharmacy	4,03,000	25,000	90,000	1,62,500	6,00,000	12,80,500
Nursing	44,70,200	3,80,000	34,500	15,25,950	16,85,000	80,95,650
Total						15,14,21350

The fee pending collection is increasing year after year and effective action is required for the timely collection of the same. Progress in collection of pending fees may be furnished.

IV. <u>Advances Pending Settlement</u>.

1. **<u>Advance paid to officials pending settlement</u>.**

Advances are being paid to officials for conducting various academic activities and functions. As per the Government order (G.O(P)No. 419/11/Fin. Dated, Thiruvananthapuram. 04/10/2011), all advances paid to the officials are to be settled within 90 days from the date of drawl, failing which the entire amount has to be recovered in lump sum along with penal interest at the rate of 18%. A scrutiny of records revealed that this was not followed in the institution and a sum of ₹ 43.78 lakh paid before 31-03-2020 was pending settlement as shown below.

Sl.NO	Advance paid to	Amount pending as on September 2020 (₹ in lakh)
1.	Dean student Affairs	39.56
2.	Dean Research	2.42
3.	Dean Academic	1.80
	Total	**43.78**

Appropriate action may be taken to settle the advances pending with employees and the progress may be intimated.

2. **Advance paid to the Colleges for conducting examinations pending settlement.**

University sanctions advances to colleges for conducting theory and practical examinations from time to time. A scrutiny of records revealed that these advances were pending settlement for a long period. A sum of ₹ 172.45 lakh was pending settlement as on 31-03-2020 as shown below.

Sl. No	Advance paid for conduct examinations in	Amount Pending as on 31-03-2020 (₹ in lakh)
1.	Ayurveda	2.97
2.	Dental	11.25
3.	Homeo	1.99
4.	Medical	100.31
5.	Nursing	39.40
6.	Paramedical	1.89
7.	Pharmacy	14.16
8.	Sidha	0.48
	Total	**172.45**

In reply, the VC stated that intimation letters had already been sent to respective colleges for settlement of advances. Regarding the amount, it was replied that as per the Annual statement and the registers, advances pending settlement from 2015-16 to 2019-20 was ₹42.17 lakhs only. Details of advances pending settlement prior to 2015-16 would be cross checked with relevant records and submitted early. Settlement details may be furnished.

V. Status of construction works undertaken using the Grant-In-Aid

Construction of Building for School of Health Policy and Planning, Thiruvananthapuram

Governing Council in its 26th meeting, resolved to construct a building for the School of Health Policy and Planning studies at Thiruvananthapuram and to entrust the work with CPWD. State Government vide order GO(MS)46/2015/H&FWD dated 10.03.2015 allotted 15 cents of land in the Govt W&C Hospital at Thiruvananthapuram. Administrative Sanction was accorded vide GO(MS) 2692/2017/H&FWD dated 28-09-2017 to construct a three storied building with total plinth area of 1917 m2 for an amount of ₹6.5 crore. The amount was provided in the budget for 2017-18 as Grant-in-Aid from State Government. Later Govt vide GO(Rt)211/2018/H&FWD dated 19.01.2018 allotted another land in the Medical College Campus at Thiruvananthapuram in lieu of the earlier allotted land with a condition that 5000sq ft. of built up area in the building is to be provided for the recreation of Medical Teachers.

The original design was thus modified to suite the new land and considering the future expansion, it was proposed to construct a three storied building with cellar floor having a total plinth area of 3145.54 m2.

Since the original allotment was not sufficient for the modified plan,it was decided to construct the building in a phased manner. Estimate for the work was prepared by CPWD- with ₹6.5 crore for the first phase and the second phase for ₹10 crore.

Government released ₹6.5 crores (₹2 crore during 2017-18 and ₹4.5 crores vide GO (Rt) 1402/2019/H&FWD dated 12.06.2019). Of this, only ₹2 crore was deposited with CPWD and the balance funds could not be deposited due to restriction imposed on Treasury Savings Bank account of KUHS in March 2020 and the resultant delay in getting it released (October 2020) from Government.

Administrative sanction for Phase II had been accorded vide GO (Rt)1390/2019/H&FWD dated 11.06.2019 by meeting the expenditure from "2210-05-001-93-35(P)-Grants for Creation of Capital Assets'.

Governing Council in its 55th meeting held on 15.07.2019 approved the estimate prepared by CPWD for ₹22.33 crore and on 02.08.2019, Registrar requested CPWD to initiate action for implementing the project. But CPWD submitted a revised estimate of ₹25.86 crore based on the report of examination of the site. The University approved the revised estimate and the balance fund required for completing the project would be met from University's own fund, if additional sanction is not accorded by Government. Considering the singularity of design, space requirement etc,it was decided to construct the whole building in a single go instead of phase wise construction as originally proposed.

CPWD requested the University to speed up the process of administrative approval for the revised estimate and transfer the balance fund of ₹4.5 crore. But has not yet received the approval. Meanwhile CPWD tendered the work with last date of submission as 08/10/2020.

In reply, it was stated that University sought Government permission for utilising its own funds for the construction so that the project can be completed without further delay and to recoup the same once the funds are released by Government.

Delay in getting administrative approval for the revised estimate and non-depositing the requisite funds, including ₹4.5 crore already released by Government, may further result in price escalation and cost of construction.

VI. Extension granted beyond the grace period and non-imposition of penalty.

The University decided to shift its Finance Section to second floor from fourth floor due to insufficiency of working space at fourth floor and took up the work of Electrical & Data Networking works in the second floor of Administrative Office Building.

The Registrar accorded Administrative sanction on 09.02.2018 for the work to provide electrical & data networking facilities to the proposed office for Finance Section at an estimate amount of ₹16,40,000. The work was tendered twice and work order was given to M/s Grace Enterprises on 04.06.2018 for an amount of ₹15,90,774. As per the work order, the contractor shall complete the work in all respects within 40 days from the date of handing over of the site. The site was handed over on 23.06.2018. But the work was certified as completed only on 30.01.2019. Extension was granted, after 40 days, up to 21st August 2018 due to some additional work done as per the direction of the university and further upto 30th January 2019. No penalty was imposed on the contractor for the delay in completion of the work, initially intended for 40 days, by almost 6 months.

As per the General Conditions of Contract Clause 37 in the Tender document, the grace period is up to three months from the original time of completion and extension beyond the grace period fine will be imposed at the rate of 1% of PAC for first extension and 2% for extension beyond. Moreover, the maximum extension of time of completion will be limited to half of the original time of completion. Here, this clause was also violated and extension beyond the half of the original 40 days was granted. The grace period was over on 2nd November 2018.

The VC replied that the University is following KPWD Manual in project implementation. The extension of time for completion of work was granted to the contractor as the work was delayed due to some additional/extra items of work and delay in getting statutory approvals of the electrical inspectorate and not due to the fault of the contractor.

The reply is not tenable considering the nature of work involved (to provide electrical & data networking facilities to the proposed office for Finance Section) and the original time allowed (40 days) for the completion of work while awarding the tender. The engineer in charge shall ensure the preparation of estimate realistically and obtain necessary approvals from the agency concerned. Thus the extension of time granted to the contractor to complete the work beyond the limit of half of the original time without imposing fine was in violation of the provisions of KPWD Manual and an indirect aid to the contractor.

Hence the non-compliance of provisions of contract/ Public Works Manual 2012 (Section 2112 of PWD Manual) had resulted in avoidable loss to the University to the tune of ₹16400 (ie1% of PAC, of ₹ 16,40,000) besides delay in utilising the intended space for Finance Section.

Action taken in this regard may be furnished.

VII. Loss of revenue due to lack of timely follow-up on DD/Cheque's received-

The University maintains various Treasury/Bank accounts at Thrissur Medical College Sub-Treasury/SBI Health University branch to transact its business. On a scrutiny of the Bank Statements/University's Accounts as on 31.03.2020/other records and Bank Reconciliation Statements it was noticed that some DDs/Cheques received by way of exam fees, registration fees etc. deposited in the bank accounts for collection were not collected in time and are still pending. Such DDs/Cheques pending collection amounts to ₹9.33 Lakh as shown below :-

	Bank Account	Amount pending collection (₹)
1	SBI SB A/c No.31768842875	8,56,419 (from Jan.2012 to Oct.2019)
2	SBI SB A/c No.31340212316	15,700 (from March 2013 to Oct.2019)
3	SBI SB A/c No.31547327832	61,510 (from Oct.2011 to Dec.2019)
	Total	9,33,629

As the above DD/Cheques relate to old periods the chance of realisation is becoming doubtful. Hence the lack of timely follow-up action has resulted in loss of revenue to the university.

VIII. Internal Control Mechanism

1. **Shortage in Treasury Account- ₹9,221-**

The University maintains a Special Treasury Savings Bank A/c (No.713161400000002) at Thrissur Medical College Sub-Treasury to deposit Non-Plan Grant-in-Aid from Govt. On a scrutiny of the University records, Treasury Statement and Reconciliation Statement as on 31.03.2020 it was noticed that there is a shortage in Treasury balance (₹10,00,000) as compared to the balance as per University Accounts (₹10,09,221). The shortage amounting to ₹9,221 was due to a deduction effected by the Treasury in May 2010 which has not been brought into the

University's records. The amount deducted by the Treasury has not been identified by the University and not ratified. This resulted in shortage of balance in Treasury by ₹9,221.

2. Delay in conducting physical verification of stores and stocks.

The institution is maintaining stores consisting of machinery & equipment, stationery, furniture, computers etc. Physical verifications of stores and stocks has to be conducted annually (Article 158 of KFC Vol. I) under the supervision of appropriate officials. However, the same has not been conducted during 2018-19 and 2019-20. Failure to conduct physical verification of stores and stocks is brought to notice for necessary action.

Part - III

Outstanding paragraphs in previous inspection reports

Sl No.	Reference to Inspection Report.	Para Number
1	OA(HQ)III/V/12-446/14-15	IIA- I, II, II B- III, IV and X
2	OA(HQ)III/V/12-364/15-16	II B- III, VI, VII
3	OA(HQ)III/V/12-443/16-17	II B- I, VI
4	OA(HQ)III/V/12-64/17-18	IIB- I, II,III,VI, IX, X, XIII, XIV
5	SGS III(HQ)/III-I/12-223/18-19	II B -I, II, III, IV, VII, IX,

Part - IV

Best practices

No comments

Part – V

Acknowledgement

Audit acknowledges the co-operation extended by the audited entity in the timely completion of audit.

Disclaimer

The report has been prepared on the basis of information furnished and made available by the auditee. The office of the Accountant General, Kerala disclaims any responsibility for misinformation or non-information on the part of the auditee.

Bindu kumari

Sr. Audit Officer/AMG III (HQ)