

File: Fin (LA)H(2)C(15)(14)325/2022-Vol-01
Govt. of Himachal Pradesh
State Audit Department

From

The Director,
State Audit Department,
Himachal Pradesh, Shimla-09

To

The Finance Officer,
Atal Medical and Research University Nerchowk,
Distt Mandi (HP)

Dated, Shimla-171009. 08 JUL 2024

Subject: *Audit & Inspection Report on the account of Atal Medical and Research University Nerchowk, Distt Mandi for the year 2021-23*

Sir,

I am directed to forward herewith the audit report on the account of Atal Medical and Research University Nerchowk, Distt Mandi for the Year 2021-23 for taking further necessary action at your end. You are also requested to submit the annotated replies in order to settle the pending audit paras to this department please.

Yours faithfully,

(Anil Sharma)
Joint Director
H.P. State Audit Department
Shimla-171009
Phone No: 0177-2620046

Endst No: As Above,..... Dated, the 08 JUL 2024 Shimla-171009

Copy alongwith Audit report is forwarded for information and necessary action to:
1. The P.S. to Vice Chancellor, Atal Medical and Research University Nerchowk, Distt Mandi,

H.P.

2. The Secretary (Health) to the Govt. of Himachal Pradesh, Shimla-02
3. The Registrar, Atal Medical and Research University Nerchowk, Distt Mandi.
4. The Secretary-cum-Committee Member, Local Fund Accounts Committee, HP Vidhan Sabha, Shimla-03.
5. The Deputy Controller (Audit), Resident Audit Scheme, Atal Medical and Research University Nerchowk, Distt Mandi with the direction for taking up the above matter with the University Authorities on priority basis besides to ensure its compliance & submission of action taken report thereof to the HQ office at an early date.

(Anil Sharma)
Joint Director
H.P. State Audit Department
Shimla-171009

Government of Himachal Pradesh
H.P. State Audit Department
Block No. 38, SDA Complex
Kasumpti, Shimla-9



Audit and Inspection Report
on the Accounts of
Atal Medical and Research University
Nerchowk, Distt. Mandi H.P.
for the Period
01.04.2021 to 31.03.2023

Preface

1. This report has been prepared for submission to the Government of Himachal Pradesh under section 41 of Himachal Pradesh University of Health Sciences Act 2017 and renamed to Atal Medical and Research University by the Himachal Pradesh University of Health Sciences (Amendment) Act, 2019.

2. Part-I of the report deals with the settled and outstanding paras of last audit report.

3. Part-II of the report deals with the Financial Position of the University, Grants-in-Aid received from Government of Himachal Pradesh and findings of pre-audit of the University Accounts for the year 2021-2022 & 2022-23.

Major Audit Observations for the year 2021-22 & 2022-23

Sr. No.	Brief Description	Para No.	Amount { ₹ in lacs }
1	Amount not entered in the Cash Book	2 (i)	0.08
2	Investment made on account of FDR'S treated as expenditure	2 (ii)	3,174.00
3	Non-Submission of Grant Utilization Certificate	3 (i)	2,034.00
4	Excess expenditure in compare to grant receipt	3 (ii)	57.25
5	Tax Deducted at Source on FDR	5 (ii)	7.00
6	Affiliation fees etc. outstanding from various Nursing Colleges up to 31.03.2023	6	228.33
7	Affiliation fees etc. outstanding from various Medical Colleges up to 31.03.2023	7	31.95
8	Retrenchment	9	1.31
9	Non-adjustment of temporary contingent advances	10	0.61
10	Excess amount of Interest shown in Income & Expenditure Account for the year ended 31.03.2023.	11	16.72

**ANNUAL AUDIT AND INSPECTION REPORT ON THE
ACCOUNTS OF ATAL MEDICAL AND RESEARCH
UNIVERSITY NERCHOWK DISTT. MANDI H.P.
Period 01.04.2021 to 31.03.2023
Part – I**

I. Introduction:-

Atal Medical and Research University has been established by the Himachal Pradesh University of Health Sciences Act 2017 and renamed to Atal Medical and Research University by the Himachal Pradesh University of Health Sciences (Amendment) Act, 2019.

2.

Executive Summary: - The following statutory officers have been served in this University during the period under report:

Sr. No.	Nomenclature of the post	Name of the Officer	Tenure
1	Vice Chancellor	Dr. Surender Kashyap	01.04.21 to 31.03.2023
2	Registrar	Smt. Samritika Negi	01.04.21 to 08.07.21
		Sh. Amar Negi	09.07.21 to 31.03.23
3	Finance Officer	Sh. H.R.Saini	01.04.21 to 31.03.2023

3.

Outstanding Audit paras: -

Detail of outstanding audit paras containing in previous audit reports is appended as per **Annexure-A** of this report. The outstanding audit paras/requisitions may be attended to by the concerned departments of the University.

Part – II
PRESENT AUDIT

1 Preliminary: -

The present audit of accounts of the Atal Medical and Research University for the period 01.04.2021 to 31.03.2023 was conducted by Smt. Indira Bhalha, Sh. Sandeep Kamal Deputy Controller (Audit) and Sh. Lalit Kumar (Junior Auditor) posted in the Resident Audit Scheme. This audit report has been compiled by Sh. Sandeep Kamal, Deputy Controller (Audit).

The Audit Report has been prepared on the basis of information furnished and the record made available by the controlling officer(s) of the institution. The State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of Auditee. Responsibility of Audit is confined to the day-to-day pre-audit process carried out by the audit branch.

2 Financial Position: -

The financial position of the University during the year 2021-22 & 2022-23 is given as under and detail of which attached with Annexure "B": -

Particular	2021-22	2022-23
Opening Balance: -	3,66,47,774	3,53,60,343
Receipt from grant:	10,17,00,000	10,17,40,000
Receipt from own sources:	8,59,96,998	19,92,80,828
Receipt from Interest from bank	20,52,544	69,57,492
Maturity of FDR'S	1,20,50,600	11,66,84,002
Total Receipt	23,84,47,916	46,00,22,665
Payment:		
General Payments	2,72,03,571	15,33,14,141
Investment in FDR,S	17,58,84,002	26,22,00,000
Closing balance: -	3,53,60,343	4,45,08,524

Bank Reconciliation Statement on dated 31.03.2023. in r/o AMRU, Nerchowk, Mandi.		
Particular	Debit (₹)	Credit (₹)
Balance as per cash book	44508524	-
RTGS/payment issued but not debited from bank till 31.03.2023:		
Voucher No. 356 Dated 28.03.23, ₹1,505.00		
Voucher No. 352 Dated 28.03.23, ₹7,92,748.00		
Voucher No. 357 Dated 29.03.23, ₹19,828.00		
Voucher No. 358 Dated 30.03.23, ₹72,950.00		
Voucher No. 344 Dated 22.03.23, ₹31,682.00		
Voucher No. 346 Dated 23.03.23, ₹46,598.00		
Voucher No. 353 Dated 28.03.23, ₹21,000.00		
Voucher No. 354 Dated 28.03.23, ₹67,954.00		
Amount credited by bank but not entered in the Cash Book till 31.03.2023:		
NEFT Return on 17.01.21, ₹2,646.00		
NEFT Return on 19.04.21, ₹600.00		
NEFT Return on 17.09.21, ₹1,180.00		
NEFT Return on 11.03.22, ₹2,800.00		
NEFT Return on 30.03.22, ₹1,000.00		
NEFT Return on 02.03.23, ₹360.00		
NEFT Return on 02.03.23, ₹360.00		
NEFT Return on 03.03.23, ₹1,400.00		
NEFT Return on 03.03.23, ₹1,400.00		
NEFT Return on 14.03.23, ₹1,080.00		
NEFT Return on 14.03.23, ₹2,745.00		
NEFT Return on 14.03.23, ₹1,440.00		
NEFT Return on 14.03.23, ₹400.00		
NEFT Return on 14.03.23, ₹2,745.00		
NEFT Return on 14.03.23, ₹2,745.00		
NEFT Return on 14.03.23, ₹360.00		
NEFT Return on 14.03.23, ₹360.00		
NEFT Return on 14.03.23, ₹360.00		
NEFT Return on 14.03.23, ₹800.00		
NEFT Return on 14.03.23, ₹360.00		
NEFT Return on 14.03.23, ₹2,745.00		
NEFT Return on 14.03.23, ₹1,725.00		
NEFT Return on 18.03.23, ₹4,720.00		
NEFT Return on 22.03.23, ₹5,400.00		
NEFT Return on 24.03.23, ₹1,944.00		
NEFT Return on 27.03.23, ₹4,316.00		
	1054265	62273

Sr. No.	Particulars	Amount (₹)
1	NEFT Return on 17.01.21	2646.00
2	NEFT Return on 19.04.21	600.00
3	NEFT Return on 17.09.21	1180.00
4	NEFT Return on 11.03.22	2800.00
5	NEFT Return on 30.03.22	1000.00
	Total	82226.00

(i) During checking the Bank Reconciliation Statement on 31.03.2023, it has been noticed that following amount of ₹8,226.00 were credited by the bank w.e.f 17.01.21 to 30.03.22 but same has not been entered in the Cash Book till 31.03.2023 which was also brought to the notice of University authority vide Audit Requisition No. 18 Dated 05.02.2024 but no action has been taken. Therefore, now it may be entered in Cash Book to avoid the repeated entries in the Bank Reconciliation Statement. The details are as under:

		NEFT Return on 31.03.23, ₹6,816.00 NEFT Return on 31.03.23, ₹900.00 NEFT Return on 31.03.23, ₹900.00 NEFT Return on 31.03.23, ₹900.00 NEFT Return on 31.03.23, ₹1,800.00 NEFT Return on 31.03.23, ₹600.00 NEFT Return on 31.03.23, ₹2,435.00 NEFT Return on 31.03.23, ₹2,520.00 NEFT Return on 31.03.23, ₹360.00 NEFT Return on 31.03.23, ₹360.00 NEFT Return on 31.03.23, ₹900.00 NEFT Return on 31.03.23, ₹360.00	Total	45625062	45625062
		Balance as per Pass book: HPSB Nerchowk, A/c No. 35910100480, ₹39,36,159.00 ICICI Mandi, A/c No. 045105001482, ₹98,10,906.00 ICICI Mandi, A/c No. 045101001825, ₹2,33,03,396.00 Indian Bank Nerchowk, A/c No. 7204232996, ₹37,11,798.00 SBI Nerchowk, A/c No. 41286851711, ₹11,995.00 HDFC Nerchowk, A/c No. 50100526393072, ₹48,50,808.00	Total	45625062	45625062

(ii) During checking the Cash book for the year 2021-22 & 2022-23, it has been noticed that the amount invested on account of FDR'S were deducted from the Cash book by treating as expenditure which does not seem to be in order and cash book not reflect the true financial position of the University. The above irregularities also intimated to the University authority vide Audit Requisition No. 6 Dated 16.01.2024 but no action has been taken. Therefore, it is suggested that invested amount on account of FDR'S may not be treated as expenditure so that cash book depict true financial position such as closing balances of Saving Bank A/c, FDR'S & Cash in hand on particular date.

3 Grants-in-Aid:-

The details of grants received by the University during the year 2021-22 and 2022-23 is as under attached with Annexure "C":-

Detail of Grants received by the AMRU up to 31-03-2023.					
S.No.	Date	Head	Particular	Amount (₹)	
1	06/2021,	Salary	Amount received from Director, Medical Education	88,00,000	
2	09/2021 &	Non-Salary	Amount received from Director, Medical Education	8,20,00,000	
3	03/2022	Capital Assets	Amount received from Director, Medical Education	1,09,00,000	
4	07/2022 & 03/2023	salary	Amount received from Director, Medical Education	88,40,000	
5		Non-Salary	Amount received from Director, Medical Education	8,20,00,000	
6		Capital Assets	Amount received from Director, Medical Education	1,09,00,000	
			Total		₹20,34,40,000

(i) **Non-submission of Grant Utilization certificate:** As per rule 157 of HPFR-2099

"Institutions receiving grants shall furnish audited utilisation certificate to the Government after utilisation of Grant in Aid" whereas during audit Grant Utilisation Certificate regarding

Grants received in various head of account in the year 2021-22 & 2022-23 have not been shown to audit which was also intimated to University authority vide Audit Requisition No. 5 Dated 16.01.2024, but no action has been taken. Therefore, it is requested that GUC under rule may be got checked from the audit please.

(ii) **Excess expenditure amounting to ₹57.25 lacs:** During checking the Cash book and other concerned documents for the year 2022-23, it has been noticed that excess expenditure of ₹57,24,692/- was incurred in the following Head of account in the year 2022-23 which may be justified and approval of the competent authority may also be obtained under intimation to this office. Above irregularity was intimated to University authority vide Audit Requisition No. 7 Dated 16.01.24, but no reply in this regard has been received. The details of excess expenditures are as under: -

Year	Head of Account	Grants received (₹)	Actual expenditure (₹)	Excess expenditure (₹)
2022-23	09-2210-05-105-18- SOON, 41-GIA(SAL)	55,88,000.00	85,68,454.00	29,80,454.00
	09-2210-05-796-08- SOON, 41-GIA(SAL)	8,32,000.00	14,18,400.00	5,86,400.00
	09-2210-05-796-08- SOON, 42-GIA(NON-SAL)	73,80,000.00	95,37,838.00	21,57,838.00
			Total	₹57,24,692.00

(iii) During checking the Balance sheet as on 31.03.2023, it has been noticed that ₹15,01,00,000/- shown as opening balance in the head of Grant in Aid. In this regard, terms and conditions and purposes of grants and shape in which the amount of un-utilised grant

has been invested/kept by the University was demanded vide Audit Requisition No. 37 Dated 25.04.24, but no reply has been given. Therefore, required information may be intimated to audit.

4 Audit Fees: -

The Audit fees for the audit of Atal Medical and Research University has been exempted vide letter no HFW-B(C)3-1/2020 dated 09/10/2021 with the concurrence of Finance Department.

5 Investment:-

(i) As per FDR detail of university, it is observed that university has invested an amount of ₹31,74,50,000 in different banks during the year 2021-22 & 2022-23. Detail of FDR's has been given with Annexure "D"

(ii) During checking the Balance sheet as on 31.03.2023, it has been noticed that Income tax was deducted at sources by the Bankers from the FDR'S amounting to ₹6,98,978.00 in the year 2020-21, 2021-22 & 2022-23 and still pending for refund which is not in order as per Section 196 of Income Tax Act 1961. Therefore, the matter for refund of tax may be taken up with the concerned authority under intimation to this office and details of the FDR'S may also be intimated to audit from which the TDS was deducted at source. The details of tax deducted at source are as under: -

Sr. No.	Year	Tax deducted at source (₹)
1	2020-21	13673.00
2	2021-22	99252.00
3	2022-23	586053.00
	Total	698978.00

Above irregularity has been brought to the notice of University authority vide Audit Requisition No. 8 Dated 18.01.24 and reply has been furnished vide letter no. AMRU/Actt/Audit/2021-1308 Dated 27.03.2024 that the refund of income tax for the financial year 2021-22 has been received and refund for the financial year 2022-23 is still awaited. Therefore, supporting documents regarding refund amount of income tax may be got checked from the audit and other awaited amount of income tax may also be recovered and compliance shown to audit.

6 Affiliation fees amounting to ₹2.28 crore is outstanding from various Nursing Colleges up to 31.03.2023 :-

Major source of income of Atal Medical Research University is Application fees, Inspection fees and Affiliation fees etc. During checking the Income component of different fee charged by the University from various affiliated Nursing Colleges for the year 2021-22 & 2022-23, it has been noticed that ₹2,28,32,966/- is still pending which is serious irregularities and brought to the notice of University authority vide Audit Requisition No. 94 dated 19.12.2023 & Audit Requisition No.12 dated 19.01.2024 but no reply has been given. Therefore, following irregularities may be attended and outstanding amount may be recovered with late fees/ panel interest:

1. During checking the receipts of Application fees, Inspection fees and affiliation fees etc. from the receipt books for the year 2021-22 & 2022-23, it has been noticed that ₹2,28,32,966/- is still pending/ outstanding from the following Nursing institutes which may be recovered along with late fees as per the instructions of item No. 1.4 of 1st F.C. Meeting please. The details of the outstanding fees are mentioned in the Annexure "E" & "F".

Sr. No.	Name of Nursing Colleges	Outstanding for the year 2021-22 (₹)	Outstanding for the year 2022-23 (₹)	Total Outstanding up to 31.03.2023 (₹)
1	Sister Nivedita Govt. Nursing College Shimla	444270	1770	446040
2	Govt. Nursing College (SLBS) Nerchowk Mandi	1057870	89090	1146960
3	Abhilashi Institute of Nursing, Distt. Mandi	560500	-	560500
4	Awasthi Institute of Nursing, Distt. Mandi	572890	-	572890
5	Chamunda Institute of Medical Sc., & Nursing School/College, Kullu	324500	-	324500
6	Christian Nursing College Kullu	147500	-	147500
7	Gautam College of Nursing Hamirpur	324500	275680	600180
8	Guru Dronacharya College of Nursing Dharmshala Distt. Kangra	560500	600735	1161235
9	Himalayan college of Bsc Nursing Vidhyarthi kalyan Shiksha Samiti Distt. Mandi	206091	56790	262881
10	Himalayan Group of Professional Institutions College of Nursing Joginder nagar	147500	148090	295590
11	HIMCAPES College of Nursing, Haroli Una	325090	455480	780570
12	Indian Institute of Nursing Ghanahatti Shimla	147500	177590	325090
13	Jai Durga Maa College of Nursing Joginder nagar	207090	148090	355180
14	Kamakshi Institute of Nursing, Nurpur Distt. Kangra	324500	325680	650180
15	Kol-Valley Institute of Nursing, Bilaspur	325680	334680	660360
16	Lord Mahavira B.Sc. Nursing College, Swarghat Road Nalagarh	395300	334680	729980
17	Maa Hateshwari College of Nursing, Sundernagar	147500	148090	295590

18	Maa Janki College of Nursing Hamirpur	147140	-	147140
19	Mata Padmawati College of Nursing, Nahan Dist. Sirmour	457840	201340	659180
20	Modern Nursing College Annadale, Dist. Shimla	561090	177590	738680
21	Murari Lal Memorial School and College of Nursing, Oachghat Dist. Solan	782635	378635	1161270
22	Naina College of Nursing, V.P.O. Nagchala Dist. Mandi	631895	118590	750485
23	Netaji Subhash College of Nursing, Palampur Dist. Kangra	782635	378635	1161270
24	Sampati Devi Memorial Nursing College	147500	127590	275090
25	Satyam College of Nursing, Shakuntla Memorial B.Sc.	324500	-	324500
26	College of Nursing, Dist. Mandi	147500	-	147500
27	Shimla Nursing College, Vill. Shurala, P.O. Kamlanagar, Dist. Shimla	783520	429520	1213040
28	Shimla Valley Nursing College, Dist. Shimla	620680	-	620680
29	Shivalik Institute of Nursing, Sanjauli Shimla	560500	600770	1161270
30	Sri Sai School/College of Nursing, Dadoh Sundernagar	325090	334090	659180
31	Swakar College of Nursing Sarkaghat Dist. Mandi	147500	177590	325090
32	VVM Institut of Nursing, Dist. Kangra.	324500	-	324500
33	Aroma College of Nursing, Khiltra Sundernagar Dist. Mandi	272580	425980	698560
34	Jeevan Rekha College of Nursing, Sundernagar Dist. Mandi	195290	177590	372880
35	Kullu valley College of Nursing, Dist. Kullu	147500	-	147500
36	Maa Jawala Nursing College Kangra	572890	129800	702690

1. During checking the receipts of Application fees, Inspection fees and affiliation fees etc. from the receipt books for the year 2020-21 to 2022-23, it has been noticed that panel interest :

irregularities may be attended and outstanding amount may be recovered with late fees/ No.22 dated 27.02.2024 but no reply has been furnished. Therefore, following University authority vide Audit Requisition No. 11 dated 18.01.2024 & Audit Requisition ₹31,95,280/- is still pending, which is serious irregularities and brought to the notice of from various Medical Colleges for the year 2021-22 & 2022-23, it has been noticed that During checking the Income component of different fee charged by the University up to 31.03.2023: -

Affiliation fees amounting to ₹31.95 lacs is outstanding from various Medical Colleges

without receiving the affiliation fees and other fees may also be intimated to audit.

3. Justification for granting the affiliation to the above institutes/nursing colleges

responsibility may be fixed under intimation to audit.

affiliation fees etc. from the affiliated institute well in time may be justified otherwise

2. Loss of interest due to the non-recovery of Application fees, Inspection fees and

		Total	15096041	7736925	22832966
37	Nandani College of Nursing, V.P.O. Kanaid, Dist. Mandi	206090	89500		295590
38	Ram Nursing College V.P.O. Panarsa Dist. Mandi	206795	148090		354885
39	BUEST College of Nursing, Baddi Dist. Solan	147500	248390		395890
40	Shree Balaji Hospital & College of Nursing, Dist. Kangra	147500	-		147500
41	Jeevan jyoti college of Nursing Dist. Bilaspur	147500	248390		395890
42	Jakh Institute of Nursing, near MGMSC, Dist. Shimla	89090	248390		337480

₹31,95,280.00 is still pending/ outstanding from the following Medical Colleges which may be recovered along with late fees as per the instructions of item No. 1.4 of 1st F.C. Meeting please. The details of the outstanding fees are mentioned in the Annexure "G"

Sr. No.	Name of Medical Colleges	Total Outstanding up to 31.03.2023 (₹)
1	Govt. Medical College Hamirpur	1,57,170.00
2	Govt. Medical College Nahan	1,57,170.00
3	Shiva Ayurvedic College Bilaspur	2,90,510.00
4	Ayurvedic Pharmaceutical Sciences Jogiandernagar	7,11,180.00
5	Solan Homeopathic Medical College & Hospital	7,11,180.00
6	Govt. P.G. Ayurvedic College Paprola	4,56,890.00
7	Men-Tsee-Khang-(Tibetan Medical & Astro College) Kyishong Dharmshala	7,11,180.00
Total		31,95,280.00

2. Supporting documents regarding collection of Application fees, Inspection fees and affiliation fees etc from IGMSC Shimla, GMC Tanda, SLBSCMC & H Nerchowk, GMC

Chamba, H.P.Govt Dental College & Hospital Shimla, Himachal Dental College Sundernagar, Bhojia Dental College Nalagarh, Himachal Institute of Dental Science Poantasahib & MD course of GPG Ayurvedic College Paprola have not been shown during audit which was also demanded during audit vide audit requisition No. 22 Dated 27.02.2024 but no action has been taken for the production of above documents. Therefore, the required documents and college wise position of outstanding fees may be intimated to

audit.

3. It has also been noticed that the affiliation fees etc were deposited by the various Colleges after the due date, but late fees has not been recovered or charged by the

University as per provision of item no 1.4 of 1st F.C. Meeting which may also be justified and got recovered under intimation to audit.

Non-preparation of individual ledger of affiliated institutes: -

It has been noticed that individual ledger of affiliated institute for the maintenance

of proper record of Application fees, Inspection fees, Certificate fee and Affiliation fees has not been prepared/produced in audit for verification without which it is not possible to ascertain that how much amount for the year 2021-22 & 2022-23 was received and outstanding from Nursing institutes/ Medical Colleges. The above irregularity has been

intimated vide Audit Requisition No. 94 dated 19.12.2023 & Audit Requisition No.12

dated 19.01.2024 and reply has been furnished vide letter no. AMRU/Actt./Audit/2021-40

Dated 03.01.2024 that institute wise ledger were not prepared and same will be prepared

in the ERP software in future. Therefore, institute wise ledger may be prepared so that it

can be ascertained that how much amount on account of affiliation fees, application fees

and inspection fees etc was received and outstanding on particular date.

9

Retrenchment: -

During the period under report, various bills presented by the University for pre-

audit, after checking these bills in audit, wrong/excess payments amounting to ₹1,30,898/-

were retrenched/checked. If these wrong/excess payments have not been pointed out by

the State Audit, the University would have suffered huge loss. Therefore, it is very

important to develop a full proof processing and checking system in the University to avoid

such unwanted losses and to ensure the implementation and compliance of all codal

formalities. In addition to the direct retrenchments, several cases pertaining to purchase,

medical reimbursement, travelling expenses and honorarium were also found to be ill-

examined / ill-prepared and were objected/ corrected downwards at the instance of audit

resulting in saving to the University Exchequer. The detail of retrenchment for the period

2021-2023 has been given below: -

Detail of Retrenchment vouchers from 01-04-2021 to 31-03-2023.					
S.N.	Vr.	No	Date	Particular	Amount of the bill
1	59		3-08-2021	T.A./D.A./Honorarium	91237
2	88		30-09-2021	Salary bill 09/2021	392749
3	80		14-09-2021	Medical Reimbursement bill	759
4	102		19-10-2021	Outsource vehicle bill	36675
5	107		27-10-2021	Salary bill 10/2021	494107
6	106		27-10-2021	T.A./D.A./Honorarium	190895
7	188		23-02-2022	T.A./D.A./Honorarium	313470
8	191		25-2-2022	Salary bill	569088
9	202		14-03-2022	Outsource vehicle bill	261990
10	03		11-04-2022	Outsource salary bill	41938
11	07		18-04-2022	Medical Reimbursement bill	6653
12	09		19-04-2022	Telephone charges	8122
13	14		26-04-2022	Medical Reimbursement bill	2911
14	37		19-05-2022	Hiring vehicle charges	129976
15	52		7-6-2022	Medical Reimbursement bill	1660
16	74		27-06-2022	T.A./D.A./Honorarium	84216
17	79		04-07-2022	T.A./D.A./Honorarium	47050
18	92		19-07-2022	Misc. Contingency	75767
19	126		16-08-2022	D.A. arrear	64742
20	124		16-08-2022	T.A./D.A./Honorarium	89177
21	145		09-09-2022	T.A./D.A./Honorarium	56486
22	164		24-09-2022	T.A./D.A./Honorarium	49900
23	174		03-10-2022	D.A. Arrear	13704
24	176		06-10-2022	T.A./D.A./Honorarium	40749
25	196		29-10-2022	T.A./D.A./Honorarium	42290
					38200
					4090
					500
					13704
					16900
					3128
					327
					5
					22901
					300
					665
					122
					5420
					97
					2888
					215
					2796
					834
					3163
					1750
					3430
					6320
					2
					111
					35
					1828
					89409
					91237
					392749
					759
					36675
					494107
					190895
					187465
					311720
					565925
					261156
					41938
					8122
					5234
					2814
					124556
					1538
					83551
					46750
					52866
					64737
					88850
					53358
					33000
					00
					13704
					40249
					38200
					4090

Sr. No.	Institution name	Vr. No.	Date	Purpose of advance	Amount Pending for adjustment (₹)
1		166	14-01-2022	T.A./D.A./Remuneration Exam	2722
Detail of advances pending for adjustment up to 31-03-2023					

Temporary contingent advance of ₹60,831.00 drawn up to 31.03.2023 were lying pending for final adjustment, whereas as per rule 189 of HPFR-2009 "the adjustment bill, along with balance if any, shall be submitted by the concerned Government servant within 15 days of the drawal of advances, failing which the advance or balance may be recovered from his salary". The details of contingent advances are as under:

10 Non-adjustment of temporary contingent advances amounting to ₹60,831/- drawn up to 31.03.2023: -

				Total	4055902	3925004	130898
26	201	07-11-2022	T.A./D.A./Honorarium		69136	61220	7916
27	231	02-12-2022	Misc. Contingency purchases	60404	60329	75	
28	238	08-12-2022	Misc. Contingency purchases	23055	22925	130	
29	243	12-12-2022	Salary bill of Security guard	38587	37514	1073	
30	252	20-12-2022	Medical Reimbursement bill	8035	7946	89	
31	299	08-02-2023	T.A./D.A./Honorarium	79483	79083	400	
32	306	13-02-2023	Videography bill Exam	66400	50400	16000	
33	323	01-03-2023	T.A./D.A./Honorarium	99036	96236	2800	
34	325	03-03-2023	T.A./D.A./Honorarium	99971	94287	5684	
35	328	07-03-2023	T.A./D.A./Honorarium	97840	95698	2142	
36	345	22-03-2023	T.A./D.A./Honorarium	190279	190121	158	
37	353	28-03-2023	T.A./D.A./Honorarium	23415	22365	1050	
38	356	29-03-2023	T.A./D.A./Honorarium	20200	19150	1050	
39	359	29-03-2023	T.A./D.A./Honorarium	73750	72950	800	
					4055902	3925004	130898

advances please.

11 Excess amount of Interest shown in Income & Expenditure Account for the year ended 31.03.2023.

During checking the Income & Expenditure Account for the year ended 31.03.2023, it has been noticed that Interest on FDR'S shown as ₹1,21,75,037/- whereas as per ledger, interest was earned on FDR'S amounting to ₹1,05,03,248/-. Therefore, Audit requisition No. 13 Dated 19.01.24 has been issued for the justification regarding the difference of ₹16,71,789/- but no reply has been given. The details of interest earned are

as under: -

Sr. No.	Details of FDR'S	Interest earned (₹)
1	HPSCB 35930300222	6314526
2	ICICI 045113002688	47974
3	ICICI 045113002704	84013
4	ICICI 045113002859	40737
5	ICICI 045113002865	40723
6	ICICI 045113002905	41363
7	ICICI 045113003585	51678
8	ICICI 045113003514	933293
9	ICICI 045113003515	933478

12

Investment register not prepared: -

10	ICICI 045113003516	526760
11	SBI 41302270764	1488703
	Total	10503248

University has made the investment in term of Fixed Deposit in different banks

amounting to ₹31.745 crore up to 31.03.2023, it has been noticed that record of FDR'S

such as investment register were not prepared, without which there is very much possibility

for the miss-utilisation of University funds. Suggestion for the preparation of Investment

register has been given vide Audit Requisition No. 6 Dated 16.01.24 and reply has been

furnished vide letter no. AMRU/Actt./Audit/2021-1306 Dated 27.03.2024 that the

investment register is being prepared for the financial year 2023-24. Therefore, Investment

register may be prepared for the maintenance of proper record of University investment

and compliance shown to audit.

13

Accrued Income not reflect in the Balance Sheet: -

During checking of the Balance sheet as on 2022-23 of this University, it has been

noticed that accrued income such as application fees, inspection fees and affiliation fees

etc is not depicted in the Balance sheet, whereas ₹2,60,28,246/- approximately as

mentioned in para-6 & 7 of this audit report is still pending with various affiliated

institutes. Therefore, accrued income not shown in the assets side of the Balance sheet may

be justified otherwise in future accrued income may be shown in Balance sheet as per rule,

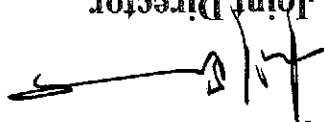
so that the Balance sheet reflects the true picture of the University.

14 Physical verification of Stock:

During audit under report, it has been noticed that Physical verification of store & stock were not conducted whereas as per rule 140 of HPFR-2009, "The Head of the Department shall conduct the physical verification of Fixed Assets, consumable goods & other once in a year". The above irregularity was intimated to University authority vide Audit Requisition No. 19 Dated 07.02.2024 but no reply has been received in this office. Therefore, justification for not conduct the physical verification of stock as per rule may be intimated and in future physical verification of fixed Assets, consumable goods & other may be ensured as per rule 140 & 141 of HPFR-2009.

15 Conclusion:

The main source of receipts/income of the University is grants-in-aid from H.P. State Government, affiliation fees & inspection fees from the affiliated institute with this University. The University has to work on the means by which other source of income can be generated which will decrease the dependency on Govt. grants and will help in establishing a financial independent autonomous body. The main focus of University should be on the achieving/fulfilment of the goal/functions mentioned in section 6 of Himachal Pradesh University of Health Sciences Act 2017 and renamed to Atal Medical and Research University by the Himachal Pradesh University of Health Sciences (Amendment) Act, 2019. It is high time for the authority to mobilize its resources commensurate with its expenditure so as to make the institute self-dependent.


Joint Director

HP State Audit Department
Shimla-171009


Additional Director

HP State Audit Department
Shimla-171009

(Sandeep Kamal)
Deputy Controller
RAS, Atal Medical & Research University Nerchowk

Countersignature

Annexure "A"

Audit Report for the period from 11.05.19 to 31.03.21

Sr. No.	Para No.	Comments
1	2	Settled (para redrafted)
2	2.1	Settled (para redrafted)
3	2.2	Settled (Audit fees)
4	3	Un-settled
5	4	Settled (Retrenchment)
6	5	Settled (Utilization certificate of Rs. 8,55,700.00 for the renovation of residence of Hon'ble Vice-Chancellor has been issued by the Executive engineer HPPWD vide letter no. PWNCD/AB/UC/2021-22-22512 dated 23.03.2022)

Deputy Controller (Audit)
State Audit Department
H.P. Shimla-9

①

Annexure B" (Para-2)

Financial Position of AMRU for the year 2021-22

Month	Opening Balance	FDR Receipt on maturity	Income (Own Source)	Interest	Grant	TOTAL	Expenditure	FDR	FDR by sweep A/c ICICI 1482	Closing Balance
April	36647774.00		218360.00	0.00	0.00	36866134.00	362643.00	0.00	2750000.00	33753491.00
May	33753491.00		200600.00	0.00	0.00	33954091.00	1108917.00	0.00	0.00	32845174.00
June	32845174.00		812000.00	0.00	0.00	33657174.00	1276264.00	0.00	0.00	32380910.00
July	32380910.00		2011150.00	0.00	20340000.00	54732060.00	863966.00	0.00	2500000.00	51368094.00
August	51368094.00		1304025.00	0.00	0.00	52672119.00	1089530.00	0.00	2000000.00	49582589.00
September	49582589.00		9031.00	81.00	0.00	49591701.00	1139410.00	0.00	1000000.00	47452291.00
October	47452291.00	1785000.00	1373195.00	668636.00	55935000.00	107214122.00	1474278.00	0.00	2400000.00	103339844.00
November	103339844.00		1727088.00	0.00	0.00	105066932.00	1592864.00	0.00	400000.00	103074068.00
December	103074068.00		1226208.00	381932.00	0.00	110997808.00	9844187.00	0.00	11734002.00	89419619.00
January	89419619.00		1798510.00	8317.00	0.00	95176446.00	3281255.00	90000000.00	4000000.00	-2104809.00
February	-2104809.00		4269265.00	83791.16	0.00	2248247.16	2492278.00	0.00	8100000.00	-8344030.84
March	-8344030.84		71047566.12	909787.00	25425000.00	89038322.28	2677979.50	50000000.00	1000000.00	35360342.78
		120506000.00	85996998.12	2052544.16	101700000.00		27203571.50	140000000.00	35884002.00	

Financial Position of AMRU for the year 2022-23

Month	Opening Balance	FDR Receipt on maturity	Income (Own Source)	Interest	Grant	TOTAL	Expenditure	FDR	FDR by sweep A/c ICICI 1482	Closing Balance
April	35360343.50		2399200.00	69815.50	0.00	37829359.00	8193033.00	0.00	1200000.00	28436326.00
May	28436326.00		7692805.00	0.00	0.00	36129131.00	2009694.00	0.00	0.00	34119437.00
June	34119437.00		1149320.00	122648.00	0.00	35391405.00	10236226.00	0.00	0.00	25155179.00
July	25155179.00		7288880.00	0.00	45783000.00	78227059.00	19737095.00	0.00	0.00	58489964.00
August	58489964.00		9785580.00	0.00	0.00	68275544.00	4692922.00	0.00	0.00	63582622.00
September	63582622.00	3000000.00	9417346.00	198298.00	0.00	76198266.00	12293474.00	51000000.00	0.00	12904792.00
October	12904792.00		11235041.00	0.00	0.00	24139833.00	7107437.00	0.00	0.00	17032396.00
November	17032396.00		614278.00	0.00	0.00	17646674.00	4968492.00	0.00	0.00	12678182.00
December	12678182.00	10584002.00	1109435.00	474927.00	0.00	24846546.00	4203247.00	0.00	0.00	20643299.00
January	20643299.00	94000000.00	130921353.00	5421766.00	0.00	250986418.00	14172885.00	150000000.00	0.00	86813533.00
February	86813533.00	8100000.00	10890650.00	283539.00	0.00	106087722.00	52416541.00	0.00	0.00	53671181.00
March	53671181.00	1000000.00	6776940.00	386498.00	55957000.00	117791619.00	13283095.00	60000000.00	0.00	44508524.00
		116684002.00	199280828.00	6957491.50	101740000.00		153314141.00	261000000.00	1200000.00	


 Finance Officer
 Alai Medical & Research University
 Mandi at Nerchowk (H.P.)

②

Annexure 'C' (Para-3)

Detail of Grant Received from Various Budget Heads For The Financial Year 2021-22

S.No.	Date	Head of Account	Particular	Amount
1		09-2210-05-105-18-SOON, 41-GIA (Sal.)		₹ 55,88,000
2		31-2210-05-796-08-SOON, 41-GIA (Sal.)		₹ 7,92,000
3		32-2210-05-789-11-SOON, 41-GIA (Sal.)		₹ 24,20,000
		Total (Salary)		₹ 88,00,000
4		09-2210-05-105-18-SOON, 42-GIA (Non. Sal.)		₹ 5,41,20,000
5		31-2210-05-796-08-SOON, 42-GIA (Non. Sal.)		₹ 73,80,000
6		32-2210-05-789-11-SOON, 42-GIA (Non. Sal.)		₹ 2,05,00,000
		Total (Non-Salary)		₹ 8,20,00,000
7		09-2210-05-105-18-SOON, 44-GIA (Cap. Asset)		₹ 75,00,000
8		31-2210-05-796-08-SOON, 44-GIA (Cap. Asset)		₹ 9,00,000
9		32-2210-05-789-11-SOON, 44-GIA (Cap. Asset)		₹ 25,00,000
		Total (Capital Asset)		₹ 1,09,00,000
		Gross Total Amount		₹ 10,17,00,000

June 2021, sept. 2021 & March, 2022

Detail of Grant Received from Various Budget Heads For The Financial Year 2022-23

S.No.	Date	Head of Account	Particular	Amount
1		09-2210-05-105-18-SOON, 41-GIA (Sal.)		₹ 55,88,000
2		31-2210-05-796-08-SOON, 41-GIA (Sal.)		₹ 8,32,000
3		32-2210-05-789-11-SOON, 41-GIA (Sal.)		₹ 24,20,000
		Total (Salary)		₹ 88,40,000
4		09-2210-05-105-18-SOON, 42-GIA (Non. Sal.)		₹ 5,41,20,000
5		31-2210-05-796-08-SOON, 42-GIA (Non. Sal.)		₹ 73,80,000
6		32-2210-05-789-11-SOON, 42-GIA (Non. Sal.)		₹ 2,05,00,000
		Total (Non-Salary)		₹ 8,20,00,000
7		09-2210-05-105-18-SOON, 44-GIA (Cap. Asset)		₹ 75,00,000
8		31-2210-05-796-08-SOON, 44-GIA (Cap. Asset)		₹ 9,00,000
9		32-2210-05-789-11-SOON, 44-GIA (Cap. Asset)		₹ 25,00,000
		Total (Capital Asset)		₹ 1,09,00,000
		Gross Total Amount		₹ 10,17,40,000

July, 2022 & March, 2023

Finance Officer
AIIMS Medical & Research University
Mandali Nerchowk (H.P.)

85-

Details of FDR, S up to 31.03.2023 AMRU Nerchowk

Sr. No.	Name of Bank & A/c No.	FDR Account No.	Amount Invested	Rate of interest	Date of Investment	Date of maturity	Amount of maturity	Remarks
1	HP State Co-op Bank A/c No. 35910100480	359303 300222	90000000	5.25%	03.01.2022	03.01.2023	94818840	Amount deposited into Saving A/c
2	HP State Co-op Bank A/c No. 35910100480	2402041	50000000	7.81%	03.01.2023	03.01.2024	54020863.6	
3	HP State Co-op Bank A/c No. 35910100480	2402043	50000000	7.81%	03.01.2023	03.01.2024	54020863.6	
4	HP State Co-op Bank A/c No. 35910100480	2402050	50000000	7.81%	24.01.2023	24.01.2024	54020863.6	
5	HP State Co-op Bank A/c No. 35910100480	2402071	60000000	8.25%	27.03.2023	27.03.2024	65105257.2	
6	ICICI Bank A/c No. 045101001825	4511 3003516	11000000	5.20%	07.03.2022	07.03.2024	12197427.6	
7	ICICI Bank A/c No. 045101001825	4511 3003514	19500000	5.20%	07.03.2022	07.03.2024	21622712.5	
8	ICICI Bank A/c No. 045101001825	4511 3003515	19500000	5.20%	07.03.2022	07.03.2024	21622712.5	
9	SBI Account No. 41286851711	413022 70764	51000000	7%	26.09.2022	26.09.2023	54664810.6	
		Total	311000000					

Details of FDR, S up to 31.03.2023 (linked in ICICI Bank A/c No. 045105001482)

Sr. No.	Name of Bank & A/c No.	FDR Account No.	Amount Invested	Rate of interest	Date of Investment	Date of maturity	Amount of maturity	Remarks
1	ICICI Bank A/c No. 045105001482	45113002704	1750000	4.90%	19.04.2021	Not matured		
2	ICICI Bank A/c No. 045105001482	45113002688	1000000	4.90%	13.04.2021	Not matured		
3	ICICI Bank A/c No. 045105001482	45113002859	800000	4.90%	07.07.2021	Not matured		
4	ICICI Bank A/c No. 045105001482	45113002865	800000	4.90%	12.07.2021	Not matured		
5	ICICI Bank A/c No. 045105001482	45113002905	900000	4.90%	27.07.2021	Not matured		
6	ICICI Bank A/c No. 045105001482	45113003585	1200000	5.00%	02.04.2022	Not matured		
		Total	6450000					

Annexure "E" (Para-6)

28

Sr. No.	Name of Nursing Institute	Course	Date of actual fee received in University for session 21-22	Date of Affiliation	Nature of affiliation (Temporary/Permanent)	Session 2021-22					Total fee to be received	Total Fee including GST 18%	Actual fee received	Receipt no.	Outstanding
						Application Fee	Inspection Fee (Annual)	Provisional affiliation fee (One Time)	Temporary affiliation fee (Annual)	Certificate of affiliation fee					
1	Sister Nivedita Govt. Nursing College Shimla	Bsc		12.10.21		25000	60000	100000	125000	500	1106500	1305670	861400	68/1	444270
		PB		12.10.21		25000	60000	125000	150000	500					
		Msc		12.10.21		25000	60000	150000	200000	500					
2	Govt. Nursing College (SLBS) Nerulokh Mandi	Bsc		13.07.21		25000	60000	100000	125000	500	1106500	1305670	247800	40/1	1057870
		PB		19.09.22		25000	60000	125000	150000	500					
		Msc		19.09.22		25000	60000	150000	200000	500					
3	Abhilashi Institute of Nursing, Distt. Mandi	Bsc		10.08.21		25000	60000	100000	125000	500	1106500	1305670	745170	49/1 17-08-21, 39/1 30.9.20, 230/3 6.5.22, 296/3 15.11.22	560500
		PB		07.11.22		25000	60000	125000	150000	500					
		Msc		17.09.21		25000	60000	100000	125000	500	671000	791780	218890	25/1 28.9.20 20/1 22.9.20 96/1 18.8.21 258/3 29.7.22	572890
4	Awanshi Institute of Nursing Distt. Mandi	Bsc		01.09.22		25000	60000	100000	125000	500	671000	791780	467280	41/1 17.10.20 92/1 5.8.21 60/1 3.12.20	324500
		PB		21.09.21		25000	60000	100000	125000	500	310500	366390	218890	28/1 29.9.20 13/1 2.9.20 86/1 7.7.21	147500
		Msc		23.06.21		25000	60000	100000	125000	500	671000	791780	467280	71/1 1.3.21 111/2 20.11.21 114/2 20.11.21	324500
5	Chamunda Institute of Medical Sc., & Nursing School/College, Kullu	Bsc		21.09.21		25000	60000	100000	125000	500	1106500	1305670	745170	44/1 17.10.20 72/1 10.3.21	560500
		PB		21.09.21		25000	60000	125000	150000	500					
		Msc		21.09.21		25000	60000	150000	200000	500	310500	366390	160299	33/1 1.10.20 124/2 3.12.21	206091
6	Christian Nursing College Kullu	Bsc		06.12.21		25000	60000	100000	125000	500	310500	366390	218890	50/1 17.10.20 69/1 19.2.21 104/2 1.10.21	147500
		PB		15.09.21		25000	60000	100000	125000	500	671000	791780	466690	55/1 17.10.20 14/1 8.9.20 85/1 7.7.21 149/2 5.2.22	325090
		Msc		23.06.21		25000	60000	100000	125000	500	310500	366390	218890	42/1 17.10.20 101/2 1.1.21 128/2 18.12.21	147500
7	Gautam College of Nursing Hamirpur	Bsc		23.06.21		25000	60000	100000	125000	500	310500	366390	160299	53/1 17.10.20, 175/2 1.3.22	207090
		PB		14.02.22		25000	60000	100000	125000	500	671000	791780	466690	24/1 28.9.20 97/1 18.8.21 257/3 28.7.22	324500
		Msc		21.09.21		25000	60000	100000	125000	500	671000	791780	466100	21/1 25.9.20 95/1 17.8.21 224/3 31.3.22 222/3 31.3.22	325680
8	Guru Dronacharya College of Nursing Dharmshala Distt. Kangra	Bsc		21.09.21		25000	60000	100000	125000	500	671000	791780	396480	22/1 25.9.20 26/1 28.9.20 105/2 1.10.21	395300
		PB		17.09.21		25000	60000	100000	125000	500	310500	366390	218890	49/1 17.10.20 172/2 1.3.22	147500
		Msc		22.11.21		25000	60000	100000	125000	500	310500	366390	219250	62/1 11.11.20 98/1 20.8.21 169/2 25.2.22	147140
9	Himalayan college of Bsc Nursing, Vidyarthi kalyan Shiksha Samiti Distt. Mandi	Bsc		06.12.21		25000	60000	100000	125000	500	310500	366390	160299	38/1 17.10.20 112/2 20.11.21	457840
		PB		15.09.21		25000	60000	100000	125000	500	671000	791780	333940	36/1 24.09.20 19/1 16.09.20, 103/2 01.10.21	561090
		Msc		22.11.21		25000	60000	100000	125000	500	746000	880280	319190		
10	Himalayan Group of Professional Institutions College of Nursing Jogindernagar	Bsc		15.09.21		25000	60000	100000	125000	500	310500	366390	218890		
		PB		23.06.21		25000	60000	100000	125000	500	671000	791780	466690		
		Msc		14.02.22		25000	60000	100000	125000	500	310500	366390	218890		
11	HIMCAPES College of Nursing, Haroli Una	Bsc		21.09.21		25000	60000	100000	125000	500	310500	366390	218890		
		PB		21.09.21		25000	60000	100000	125000	500	310500	366390	218890		
		Msc		21.09.21		25000	60000	100000	125000	500	310500	366390	218890		
12	Indian Institute of Nursing Ghanahatti Shimla	Bsc		06.12.21		25000	60000	100000	125000	500	310500	366390	160299		
		PB		15.09.21		25000	60000	100000	125000	500	310500	366390	218890		
		Msc		22.11.21		25000	60000	100000	125000	500	310500	366390	219250		
13	Jai Durga Maa College of Nursing Jogindernagar	Bsc		18.11.21		25000	60000	100000	125000	500	310500	366390	218890		
		PB		17.09.21		25000	60000	100000	125000	500	671000	791780	467280		
		Msc		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
14	Kanakshi Institute of Nursing, Nurpur Distt. Kangra	Bsc		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
		PB		14.10.21		25000	60000	100000	125000	500	671000	791780	466100		
		Msc		14.10.21		25000	60000	100000	125000	500	671000	791780	466100		
15	Kot Valley Institute of Nursing, Bilaspur	Bsc		14.10.21		25000	60000	100000	125000	500	671000	791780	466100		
		PB		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
		Msc		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
16	Lord Mahavira B.Sc. Nursing College, Swarghat Road Nalagarh	Bsc		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
		PB		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
		Msc		17.09.21		25000	60000	100000	125000	500	671000	791780	466100		
17	Maa Hatteshwari College of Nursing, Sundernagar	Bsc		15.09.21		25000	60000	100000	125000	500	310500	366390	218890		
		PB		22.04.22		25000	60000	100000	125000	500	310500	366390	219250		
		Msc		20.10.21		25000	60000	100000	125000	500	671000	791780	333940		
18	Maa Janki College of Nursing Hamirpur	Bsc		20.10.21		25000	60000	100000	125000	500	671000	791780	333940		
		PB		20.11.21		25000	60000	100000	125000	500	671000	791780	333940		
		Msc		18.11.21		25000	60000	100000	125000	500	746000	880280	319190		
19	Mata Padmanwati College of Nursing, Nahan Distt. Sirmaur	Bsc		20.11.21		25000	60000	100000	125000	500	746000	880280	319190		
		PB		18.11.21		25000	60000	100000	125000	500	746000	880280	319190		
		Msc		22.11.21		25000	60000	100000	125000	500	746000	880280	319190		
20	Modern Nursing College Annadale, Distt. Shimla	Bsc		22.11.21		25000	60000	100000	125000	500	746000	880280	319190		
		PB		22.11.21		25000	60000	100000	125000	500	746000	880280	319190		
		Msc		22.11.21		25000	60000	100000	125000	500	746000	880280	319190		

28

21	Murari Lal Memorial School and College of Nursing, Oachglat Distt. Solan	Bsc PB	20.11.21	25000	60000	100000	125000	500	1106500	1305670	523035	31/1 17.10.20, 117/2 22.11.21	782635
22	Naina College of Nursing, V.P.O. Nagchhala Distt. Mandi	Msc Bsc PB	20.11.21 20.11.21 10.10.22	25000 25000 25000	60000 60000 60000	100000 100000 100000	125000 125000 125000	500 500 500	671000	791780	159885	48/1 17.10.20, 176/2 21.08.21 180/2 3.3.22	631895
23	Netaji Subhash College of Nursing, Palampur Distt. Kangra	Bsc PB Msc	20.11.21 20.11.21 20.11.21	25000 25000 25000	60000 60000 60000	100000 100000 100000	125000 125000 125000	500 500 500	1106500	1305670	523035	56/1 17.10.20, 79/1 5.4.21, 118/2 22.12.21	782635
24	Sainapati Devi Memorial Nursing College	Bsc	15.09.21	25000	60000	100000	125000	500	310500	366390	218890	30/1 30.9.20, 59/1 3.12.20, 173/2 16.8.22	147500
25	Satyam College of Nursing	Bsc PB	20.11.21 20.11.21	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	467280	17/1 11.09.20, 16/1 9.09.20, 18/1 15.9.20, 113/2 20.11.21	324500
26	Shikuntha Memorial B.Sc. College of Nursing, Distt. Mandi	Bsc	26.10.21	25000	60000	100000	125000	500	310500	366390	218890	64/1 18.12.20, 109/2 16.10.21, 110/2 19.10.21	147500
27	Shimla Nursing College, Vill. Shuralla, P.O. Kamla Nagar, Distt. Shimla	Bsc PB Msc	26.10.21 26.10.21 26.10.21	25000 25000 25000	60000 60000 60000	100000 100000 100000	125000 125000 125000	500 500 500	1106500	1305670	522150	31/1 30.9.20, 183/2 3.3.22, 110/2 19.10.21	783520
28	Shimla Valley Nursing College, Distt. Shimla	Bsc PB	23.06.21 court case	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	171100	52/1 12.10.20, 29/1 30.9.20	620680
29	Shivalik Institute of Nursing, Sanjauli Shimla	Bsc PB Msc	21.09.21 21.09.21 21.09.21	25000 25000 25000	60000 60000 60000	100000 100000 100000	125000 125000 125000	500 500 500	1106500	1305670	745170	11/1 1.9.20, 77/1 26.3.21, 89/1 7.7.21	550500
30	Sri Sai School/College of Nursing, Dadoh Sundernagar	Bsc PB	15.09.21 14.02.22	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	466690	43/1 17.10.20, 99/1 20.8.21, 150/2 7.2.22	325090
31	Swakar College of Nursing Sarkaghat Distt. Mandi	Bsc	26.10.21	25000	60000	100000	125000	500	310500	366390	218890	46/1 17.10.20, 108/2 16.10.21, 174/2 25.8.21	147500
32	VVM Institute of Nursing, Distt. Kangra	Bsc PB	17.09.21 17.09.21	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	467280	47/1 17.10.20, 94/1 17.8.21	324500
33	Arona College of Nursing, Khillra Sundernagar Distt. Mandi	Bsc PB	18.11.21 14.02.22	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	519200	51/1 17.10.20, 75/1 26.3.21, 122/2 30.11.21, 57/1 17.10.20, 70/1 01.03.21, 121/2 30.11.21	272580
34	Jeevan Rekha College of Nursing, Sundernagar Distt. Mandi	Bsc	18.11.21	25000	60000	100000	125000	500	310500	366390	171100	54/1 17.10.20, 15/1 8.9.20, 123/2 30.11.21, 125/2 8.12.21	195290
35	Kulha valley College of Nursing, Distt. Kulha	Bsc	18.11.21	25000	60000	100000	125000	500	310500	366390	218890	63/1 11.12.20, 107/2 1.10.21	147500
36	Man Jawala Nursing College Kangra	Bsc PB	26.10.21 19.12.22	25000 25000	60000 60000	100000 100000	125000 125000	500 500	671000	791780	218890	35/1 30.9.20, 177/2 27.8.21	572890
37	Nandani College of Nursing, V.P.O. Kamdi, Distt. Mandi	Bsc	18.11.21	25000	60000	100000	125000	500	310500	366390	160300	34/1 1.10.20, 116/2 22.11.21	206090
38	Ram Nursing College, V.P.O. Panarsa Distt. Mandi	Bsc	20.11.21	25000	60000	100000	125000	500	310500	366390	159595	508/6 27.12.22, 511/6 2.1.23	206795
39	BUFST College of Nursing, Baddi Distt. Solan	Bsc	04.01.23	25000	60000	100000	125000	500	310500	366390	218890	27/1 29.9.20, 45/1 17.10.20, 106/2 1.10.21	147500
40	Shree Balaji Hospital & College of Nursing, Distt. Kangra	Bsc	17.09.21	25000	60000	100000	125000	500	310500	366390	218890	295/3 2.11.22, 298/3 22.11.22	147500
41	Jeevan jyoti college of Nursing, Distt. Bhagpur	Bsc	24.11.22	25000	60000	100000	125000	500	310500	366390	218890	244/3 21.7.22, 245/3 21.7.22	89090
42	Jakh Institute of Nursing, near MGMSC, Distt. Shimla	Bsc	01.09.22	25000	60000	100000	125000	500	310500	366390	277300		15096041
TOTAL													25252000 29797360 14701319

Deputy Controller (Audit)
State Audit Department
H.P. Shimla-9

S No	Name of Nursing Institute	Course	Date of Affiliation	Nature of affiliation (Temp./Permanent)	Session 2022-23				Total fee Due including GST 18% 22	Fee received in 2021-22	Actual fee received as per Fee Receipt up to 31.3.23	Receipt no.	Outstanding
					Application Fee (Annual)	Inspection fee (Annual)	Temporary affiliation fee (Annual)	Certificate of affiliation fee					
1	Sister Nivedita Govt. Nursing College Shimla	Bsc	12.10.21		25000	60000	125000	500	731500	861400	1722800	68/1 19.2.21, 200/2 4.3.22,	1770
		PB	12.10.21		25000	60000	150000	500					
		Msc	12.10.21		25000	60000	200000	500					
2	Govt. Nursing College (SLBS) Nerchowk Mandi	Bsc	13.07.21		25000	60000	125000	500	731500	247800	1021880	40/1 17-10-20, 160/2 10.2.22, 287/3 30.9.22, 290/3 30.9.22,	89090
		PB	19.09.22		25000	60000	150000	500					
		Msc	19.09.22		25000	60000	200000	500					
3	Gautam College of Nursing Hamirpur	Bsc	20.11.21		25000	60000	125000	500	446000	467280	717880	71/1 1.3.21, 111/2 20.11.21, 114/2 20.11.21, 136/2 10.01.22, 276/3 2.9.22	275680
		PB	20.11.21		25000	60000	150000	500					
		Msc	21.09.21		25000	60000	200000	500					
4	Guru Dronacharya College of Nursing Dharmshala Distt. Kangra	Bsc	21.09.21		25000	60000	125000	500	731500	745170	1007605	12/1 1.9.20, 44/1 17.10.20, 72/1 10.3.21, 102/2 1.10.21, 129/2 20.12.21, 156/2 10.02.22, 274/3 2.9.22,	600735
		PB	21.09.21		25000	60000	150000	500					
		Msc	21.09.21		25000	60000	200000	500					
5	Himalayan college of Bsc Nursing Vidyarthi kalyan Shiksha Samiti Distt. Mandi	Bsc	06.12.21		25000	60000	125000	500	210500	160299	351899	33/1 1.10.20, 124/2 3.12.21, 209/3 11.3.22, 260/30 29.7.22, 282/3 2.9.22,	56790
		Bsc	15.09.21		25000	60000	125000	500	210500	218890	319190	50/1 17.10.20, 69/1 19.2.21, 104/2 1.10.21, 228/3 6.5.22, 264/3 29.8.22,	148090
		Msc	23.06.21		25000	60000	125000	500	446000	466690	70800	14/1 8.9.20, 55/1 17.10.20, 85/1 7.7.21, 149/2 5.2.22, 163/2 10.2.22, 229/3 6.5.22,	455480
7	HIMCAPES College of Nursing, Haroli Una	Bsc	14.02.22		25000	60000	150000	500					
		PB	21.09.21		25000	60000	125000	500	210500	218890	289690	42/1 17.10.20, 101/2 1.1.21 128/2 18.12.21, 166/2 11.2.22,	177590
		Msc	18.11.21		25000	60000	125000	500	210500	159300	259600	53/1 17.10.20, 168/2 25.2.22, 175/2 1.3.22	148090
9	Jai Durga Maa College of Nursing Jogindernagar	Bsc	17.09.21		25000	60000	125000	500	446000	467280	667880	24/1 28.9.20, 97/1 18.3.21, 140/2 18.1.22, 141/2 18.1.22, 257/3 28.7.22	325680
		PB	17.09.21		25000	60000	150000	500					
		Msc	14.10.21		25000	60000	125000	500	446000	466100	657700	21/1 25.9.20, 95/1 17.8.21, 219/3 31.3.22, 220/3 31.3.22, 221/3 31.3.22, 222/3 31.3.22, 266/3 29.8.22,	334680
10	Kamakshi Institute of Nursing, Nurpur Distt. Kangra	Bsc	14.10.21		25000	60000	125000	500					
		PB	14.10.21		25000	60000	150000	500					
		Msc	14.10.21		25000	60000	200000	500					
11	Kol-Valley Institute of Nursing, Bilaspur	Bsc	14.10.21		25000	60000	125000	500	446000	466100	657700	21/1 25.9.20, 95/1 17.8.21, 219/3 31.3.22, 220/3 31.3.22, 221/3 31.3.22, 222/3 31.3.22, 266/3 29.8.22,	334680
		PB	14.10.21		25000	60000	150000	500					
		Msc	14.10.21		25000	60000	200000	500					

12	Lord Mahavira B.Sc. Nursing College, Swarghat Road Nalagarh	Bsc	17.09.21		25000	60000	125000	500	446000	526280	396480	588080	191600	22/1 25.9.20, 26/1 28.9.20, 105/2 1.10.21, 187/2 3.3.22, 188/2 3.3.22, 279/3 2.9.22,	334680
13	Maa Hateshwari College of Nursing, Sundernagar	PB	17.09.21		25000	60000	150000	500	210500	248390	218890	319190	100300	49/1 17.10.20, 172/2 1.3.22, 217/3 31.3.22, 218/3 31.3.22,	148090
14	Mata Padmawati College of Nursing, Nahan Distt. Sirmour	Bsc	15.09.21		25000	60000	125000	500	446000	526280	333940	658880	324940	38/1 17.10.20, 112/2 20.11.21, 210/3 21.3.22, 250/3 22.7.22, 275/3 2.9.22,	201340
15	Modern Nursing College Annadale, Distt. Shimla	PB	20.10.21		25000	60000	125000	500	496000	585280	319190	726880	407690	19/1 16.09.20, 36/1 24.09.20, 103/2 01.10.21, 115/2 22.11.21, 193/2 4.3.22, 194/2 4.3.22, 204/3 4.3.22, 205/3 4.3.22, 263/3 29.8.22, 281/3 2.9.22,	177590
16	Murari Lal Memorial School and College of Nursing, Oachghat Distt. Solan	Msc	18.11.21		25000	60000	125000	500	731500	863170	523035	1007570	484535	37/1 17.10.20, 117/2 22.11.21, 158/2 10.2.22, 213/3 31.3.22, 284/3 2.9.22,	378635
17	Naina College of Nursing, V.P.O. Nagchala Distt. Mandi	Bsc	20.11.21		25000	60000	125000	500	446000	526280	159885	567575	407690	48/1 17.10.20, 176/2 1.3.22, 180/2 3.3.22, 234/3 30.5.22, 291/3 31.10.22, 293/3 31.10.22, 506/3 17.12.22,	118590
18	Netaji Subhash College of Nursing, Palampur Distt. Kangra	PB	20.11.21		25000	60000	150000	500	731500	863170	523035	1007570	484535	56/1 17.10.23, 79/1 5.4.21, 118/2 22.12.21, 154/2 8.2.22, 262/3 29.7.22, 277/3 2.9.22,	378635
19	Sampati Devi Memorial Nursing College	Msc	20.11.21		25000	60000	200000	500	210500	248390	218890	339690	120800	30/1 30.9.20, 59/1 3.12.20, 173/2 1.3.22, 212/3 22.3.22, 280/3 2.9.22,	127590
20	Shimla Nursing College, Vill. Shurala, P.O. Kamlanagar, Distt. Shimla	Bsc	15.09.21		25000	60000	125000	500	731500	863170	522150	955800	433650	29/1 30.9.20, 31/1 30.9.20, 183/2 3.3.22, 110/2 19.10.21, 183/2 3.3.22, 254/3 25.7.22,	429520
21	Shivalik Institute of Nursing, Sanjauli Shimla	PB	26.10.21		25000	60000	150000	500	731500	863170	745170	1007570	262400	11/1 1.9.20, 77/1 26.3.21, 89/1 7.7.21, 167/2 18.2.22, 273/3 2.9.22,	600770
22	Sri Sai School/College of Nursing, Dadoh Sundernagar	Msc	21.09.21		25000	60000	200000	500	446000	526280	466690	658880	192190	43/1 17.10.20, 99/1 20.8.21, 150/2 7.2.22, 201/3 4.3.22, 235/3 30.5.22, 271/3 29.8.22, 297/3 22.11.22,	334090
23	Swakar College of Nursing Sarkaghat Distt. Mandi	PB	15.09.21		25000	60000	125000	500	210500	248390	218890	289690	70800	46/1 17.10.20, 108/2 16.10.21, 174/2 1.3.22, 203/3 4.3.22, 225/3 18.4.22,	177590
		Bsc	14.02.22		25000	60000	150000	500							
			26.10.21		25000	60000	125000	500							

8-

24	Aroma College of Nursing, Khilra Sundernagar Distt. Mandi	Bsc	18.11.21		25000	60000	125000	500	446000	526280	519200	619500	100300	51/1 17.10.20, 75/1 26.3.21, 122/2 30.11.21, 151/2 & 152/2 8.2.22, 242/3 24.6.22,	425980
		PB	14.02.22		25000	60000	150000	500							
25	Jeevan Rekha College of Nursing, Sundernagar Distt. Mandi	Bsc	18.11.21		25000	60000	125000	500	210500	248390	171100	241900	70800	57/1 17.10.20, 70/1 01.03.21, 121/2 30.11.21, 238/3 15.6.22,	177590
26	Maa Jawala Nursing College Kangra	Bsc	26.10.21		25000	60000	125000	500	446000	526280	218890	615370	396480	63/1 11.12.20, 107/2 1.10.21, 294/3 31.10.22, 299/3 29.11.22, 507/6 17.12.22,	129800
		PB	19.12.22		25000	60000	150000	500							
27	Nandani College of Nursing, V.P.O. Kanald, Distt. Mandi	Bsc	18.11.21		25000	60000	125000	500	210500	248390	160300	311130	138890	35/1 30.9.20, 177/2 1.3.22, 182/2 3.3.22, 505/6 15.12.22,	89500
28	Ram Nursing College V.P.O. Panarsa Distt. Mandi	Bsc	20.11.21		25000	60000	125000	500	210500	248390	159595	259895	100300	34/1 1.10.20, 116/2 22.11.21, 239/3 18.6.22,	148090
29	BUEST College of Nursing , Baddi Distt. Solan	Bsc	04.01.23		25000	60000	125000	500	210500	248390	218890	218890	0	508/6 27.12.22, 511/6 2.1.23	248390
30	Jeevan jyoti college of Nursing Distt. Bilaspur	Bsc	24.11.22		25000	60000	125000	500	210500	248390	218890	218890	0	295/3 2.11.22, 298/3 22.11.22,	248390
31	Jakh Institute of Nursing, near MGMSC, Distt. Shimla	Bsc	01.09.22		25000	60000	125000	500	210500	248390	277300	277300	0	244/3 21.7.22, 245/3 21.7.22	248390
TOTAL															7736925

Deputy Controller (Audit)
State Audit Department
H.P. Shimla-9

29

Annexure "G" (Para-7)

Deu and actual fee received details of Different Medical Colleges from 2020-21 to 2022-23														
Sr. No.	Name of Institution	Course	Application Fee	Inspection fee (Annual)	Temporary affiliation fee(Annual)	Certificate of affiliation fee	Total Fee to be received	Total fee including 18% GST	Total Due from 2020-21 to 2022-23 (i.e. Total Deu × 3)	Provisional affiliation fee(One time)	Grand Total Due from 2020-21 to 2022-23 (i.e. Total Deu × 3)	Actual fee received from start date to 31-3-2023 as per receipt book	Receipt No.	Outstanding
1	Govt. Medical College Hamirpur	MBBS	25000	60000	150000	500	235500	277890	833670	120000	953670	796500	10/1 27.8.20, 88/1 7.7.21, 186/2 3.3.22, 195/2 4.3.22, 236/3 30.5.22, 7/1 27.8.20, 80/1 5.4.21, 87/1 7.7.21, 184/2 3.3.22, 207/3 3.3.22, 207/3 10.3.22, 137/2 18.1.22, 226/3 19.4.22, 249/3 22.7.22, 252/3 25.7.22	157170
2	Govt. Medical College Nahan	MBBS	25000	60000	150000	500	235500	277890	833670	120000	953670	796500	137/2 18.1.22, 226/3 19.4.22, 249/3 22.7.22, 252/3 25.7.22	157170
3	Shiva Ayurvedic college Bilaspur	BAMS	25000	60000	150000	500	235500	277890	833670	120000	953670	663160	290510	
4	Ayurvedic Pharmaceutical Sciences Joginder Nagar	B Pharma Ayurveda	25000	60000	150000	500	235500	277890	833670	120000	953670	242490	711180	
5	Solan Homeopathic Medical college and Hospital	BHMS	25000	60000	150000	500	235500	277890	833670	120000	953670	242490	711180	
6	Govt. PG Ayurvedic College Paprola	BAMS	25000	60000	150000	500	235500	277890	833670	120000	953670	496780	456890	
7	Men-Isee-Khang (Tibetan Medical & Astro. College)Kyishong	BRMS	25000	60000	150000	500	235500	277890	833670	120000	953670	242490	711180	
Total											3195280			

Deputy Controller (Audit)
State Audit Department
H.P. Shimla-9