

CHAPTER XX : MINISTRY OF YOUTH AFFAIRS AND SPORTS

Sports Authority of India

20.1 Fraudulent drawal of medical bills

Junior Accounts Officer entrusted with the duty of scrutinising and verifying bills for payment, took advantage of his position and passed fake medical bills amounting to ₹ 11.10 lakh for himself.

Rule 21 (iii) of General Financial Rules, 2005 (GFR) stipulates that no authority should exercise its powers of sanctioning expenditure to pass an order, which will be directly or indirectly to its own advantage. Junior Account Officer (JAO) of the Regional Centre, Guwahati, Sports Authority of India (SAI) held the charge of Audit/Accounts Department of the Centre from June 2007 onwards and was responsible for scrutinizing and verifying the bills for payment.

Audit scrutiny of the records revealed that the JAO had submitted three medical bills amounting to ₹ 11.10 lakh between April 2012 and July 2012 for reimbursement of medical expenses incurred on treatment of his dependent mother. As per documents attached to the medical claim, his mother underwent indoor treatment at Dr. Bhubaneshwar Borooah Cancer Institute, Guwahati (BBCI) thrice, between December 2011 and April 2012, under Hospital ID No. A- 9146. A Resident Surgeon of BBCI, Guwahati had counter signed and authenticated all the bills and vouchers towards medical treatment. The JAO himself verified his own medical bills and received total payment of ₹ 11.10 lakh after approval from Director SAI, Guwahati, between June 2012 and August 2012.

Audit noted certain prominent discrepancies in the medical bills submitted by JAO. First two discharge bills issued under Book No. 99 in January 2012 and February 2012, from BBCI were bearing consecutive numbers i.e. 4808 and 4809, though there was a gap of 40 days between the two discharge dates. JAO's mother again being admitted (March 2012) at BBCI after seven days of the second

discharge and subsequently discharged in April 2012; the serial number in the bill during third discharge was 4801 under Book No. 99.

Audit visited BBCI, Guwahati to ascertain the genuineness of the claims. BBCI made the following observations:

- As per the records of BBCI, no such patient was admitted during December 2011 and April 2012;
- Hospital ID No. A-9146 was issued to a patient named Md. Abdul Kashem in the year 2005;
- There was no post of Resident Surgeon in BBCI; and
- The bill numbers 4801, 4808 and 4809 under Bill Book No.99 were not issued by BBCI.

Thus, the concerned JAO, entrusted with duty of scrutinising and verifying bills for payment, took advantage of his position and passed fake medical bills amounting to ₹ 11.10 lakh for himself.

The Regional Centre, SAI, Guwahati confirmed (December 2013) the facts and figures mentioned in the audit paragraph. SAI further stated that disciplinary action had been initiated against the concerned JAO and an FIR had been lodged.

The matter was reported to the ministry in November 2013; their reply was awaited (May 2014).