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Audit and Inspection Note on the accounts of Government Degree College, Nahan, District Simur (Himachal Pradesh).

Period :- April, 1976 to March, 1983.

1. Present Audit :- The first test audit and examination of accounts for the period 4/76 to 3/83 the results of which are set forth in the succeeding paragraphs, was conducted by Sh. K.K. Dharamani, Senior Auditor from 11.5.83 to 20.6.83. The accounts for the months of 7/76, 12/76, 8/77, 2/78, 9/78, 12/78, 7/79, 11/79, 10/80, 2/81, ~~5/81, 12/78, 7/79, 11/79, 10/80, 2/81~~, 5/81, 12/81, 8/82 and 3/83 were subjected for detailed check. The record required in audit was duly produced except that mentioned in the relevant paragraphs, hereinafter.

2. Audit Fee :- The fee due for conducting the audit of accounts of pupil's funds worked out to Rs. 3965/- (Rupees three thousand nine hundred sixty five only), as per details given below :-

The Principal, Government college, Nahan was requested vide Senior Auditor's requisition No. 18(b) dated 20.6.83 to credit the amount into govt. treasury under head "665- Other Administrative Services-C-Other Services, Fee for Govt. Audit (H.P.)" The amount was duly credited into Govt. Treasury vide challan No. 5 dated 24.6.1983. The original challan was verified by The Senior Auditor.

Amalgamated Fund	Rs. 700.00
Building Fund	Rs. 2+5.00
Hostel Fund	Rs. 2+5.00
Health Fund	Rs. 2+5.00
House Examination Fund.	Rs. 2+5.00
Magazine Fund	Rs. 2+5.00
Identity Card Fund	Rs. 2+5.00
Physics Fund	Rs. 2+5.00
Chemistry Fund	Rs. 2+5.00
Biology Fund	Rs. 2+5.00
Student Aid Fund	Rs. 2+5.00
Geography Fund	Rs. 2+5.00
Absence Fine Fund	Rs. 2+5.00
N.C.C. Fund	Rs. 2+5.00
U.G.C. grant one S.A.	Rs. 80.00
for two days @ Rs. 40/- per day.	
Total :-	Rs. 3965.00

3. Maintenance of Funds' Accounts.

The accounts of various approved students' funds were not maintained in accordance with The procedure laid down in Chaudhri's compilation of Education Code. It was observed that a combined Cash book for all the funds was maintained in which the income received on account of different funds was firstly shown as deposited in the post office saving bank account in the payment side in one account i.e. Amalgamated Fund, with the result that all the funds were mixed up in one account and it was not possible to know as to, how much amount was lying in balance in a particular fund. Moreover, the cash Book only depicted Cash in hand and the balance of funds lying in post office was never depicted in the Cash Book. This was not proper. The separate Cash Books and Cash Accounts may be maintained for all the funds as per procedure laid down in the Annexure 'D' of the

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Chaudhri's compilation of Education code and as explained during the Audit. However, separate account of Building Fund, Hostel fund and Library account were opened /maintained w.e.f. 11.9.78, 17.11.79 and 21.10.80 respectively.

4. Amalgamated Fund :- (a) The following expenditure did not constitute a valid charge on the fund. The expenditure may either be got regularised with the sanction of competent authority or else made good :-

<u>Names of articles etc.</u>	<u>Vr.No./Bill No.</u>	<u>Month</u>	<u>Amount.</u> Rs. P.
Repair charges of damaged Meter	170	7/76	17.50
Curtain Cloth for Sofa Set	411	12/78	60.00
Printing of college leaving certificates. & Character certificates.	438	12/78	148.90
Locks for college class rooms.	129	7/79	40.76
Cost of Telegrams sent to Himachal Pradesh University <del>xxxxxx</del> Roll numbers of students.	142	7/79	5.25
Cost of Telegrams sent to Himachal Pradesh university for result of B.A.II etc.	153	-do-	5.25
Rent of Loudspeaker on oath taking ceremony. <del>xxxxxx</del>	371	2/81	25.00
Room Heaters	370	-do-	100.00
Baigon spray for office	55	12/81	90.45
Refreshment on the occasion of Van-Mahotsva.	437	2/83	78.00
Printing of clearance chit forms.	506	3/83	95.00
Electric goods fitted in the office.	520	3/83	25.26
Telegram to H.P.U for Roll numbers.	543	3/83	4.50
Basket, Brooms etc.	501	3/83	14.00

(b) Following expenditure was incurred on the purchase of football boots for the players. But, according to Note. I below rule 13 "Priority B" of pupil's fund rules, 1958, the football boots were not sports gear and the expenditure on their purchase was not a legitimate charge on the amalgamated fund. The amount involved may be made good to Amalgamated Fund.

Vr.No./Bill No.	Month	Amount Rs. P.
<sup>435</sup> (Bill No. 6280 dated 29.8.78)	12/78	702.54
Bill No. 6183 dated 23.9.78	-do-	187.20
<sup>428</sup> (Bill No. 2920 dated 25.8.79)	11/79	242.50
<sup>429</sup> (Bill No. 7781 dated 22.8.79)	-do-	560.00
Bill No. 8119 dated 8.9.79	-do-	35.00
Bill No. 7498 dated 22.8.79	-do-	175.00
<sup>341</sup> (Bill No. 10229 dated 26.8.81)	12/79	898.56

(C) Payments of T.A. and D.A out of Amalgamated fund on Government rates :-

D.P.I. order No. 14 below rule 5 of the rules and regulations governing the utilisation of pupils funds (Annexure II) contained in the Chaudri's Compilation of Education Code lays down that. The teachers or Lecturers who accompany college teams for university or other matches played out of station or have to attend the meeting of sports tournament committee or accompany the students for educational trips of historical or geographical interest or have to accompany the students taking up Science economics and Science subjects on ~~xx~~ educational trips should be paid travelling allowance (out of pocket expenses) at the following rates :-

(i) Actual Bus fare / rail fare.

(ii) Out of pocket expenses (daily allowance) upto maximum of Rs. 5/- per day for the day of departure from and arrival at Headquarter.

But, it was observed that the lecturers were allowed T.A. and D.A. at Government rates out of Amalgamated Fund. Since there was no such provision in the Pupils funds Rules, as such the payments at these rates were irregular and such cases detected in the accounts during the months selected for detailed check are given below. The matter may be got regularised with the sanction of the Government failing which recoveries be effected in all the cases where excess payments were involved.

Sr.No.	Vr.No. and Month	Amount Rs.	Names of Lecturers.
1.	583 of 12/76	138.55	Sh. B. R. Shama
2.	74 of 12/76	138.05	-do-
3.	278 of 9/78	79.00	Sh. B. R. Kaushal
4.	279 of 9/78	132.40	Sh. P. L. Shama

Contd. P. 4/ -

5.	445 of 12/78	66.10	Smt. Shushila Kapoor.
6.	451 of 12/78	65.00	Sh.S.C. Parkash.
7.	425 of 11/79	152.40	Smt. Shushila Kapoor.
8.	448 of 11/79	146.50	Sh.P.L. Shama.
9.	313 of 9/79	48.30	Sh.P.L. Shama
10.	157 of 8/80	191.30	Sh.P.L. Shama
11.	239 of 12/80	308.75	Miss Shashi poonga
12.	340 of 1/81	172.60	-do-
13.	307 of 12/81	267.60	Sh. G.C. Sood.
14.	-do-	263.60	Sh. J.R. Tomar.
15.	309 of 12/81	266.85	Miss Shashi Poonga
16.	310 of 12/81	110.60	-do-
17.	311 of 12/81	184.25	-do-
18.	341 of 12/81	297.00	-do-
19.	285 of 12/81	189.00	Smt.Shushila Kapoor.
20.	160 of 8/82	462.90	Miss Shashi Poonga.
21.	479 of 3/83	165.00	-do-
22.	495 of 3/83	187.45	-do-
23.	496 of 3/83	189.75	-do-
24.	532 of 3/83	165.00	Sh.P.L. Shama.

(d) Payments of enhanced rates of Daily allowance to students/players :-

The students, who participated in various tournaments were paid / allowed Rs.7/-, 8/- and Rs.9/- per day as out of pocket expenses. It was observed that the college authorities allowed daily allowance under the rules and regulations of the H.P. University sports Council. In this connection the audit is of the view that the Principals of the Government colleges could not sanction daily allowance at the rates approved by the H.P., University Council as the said body was not competent to fix or revise the existing rates. The payment of enhanced rates of daily allowance was, therefore, irregular. The matter is brought to the notice of the Secretary (Education) to the Govt. of Himachal Pradesh for taking necessary action in the matter. The cases detected in the selected months for detailed check are given below :-

Sr.No. Vr.No. & Month

Amount of D.A. Paid

1. 583 of 12/76

Rs. 420.00

Contd. P. 5/-

2.	279 of 9/78	616.00
3.	439 of 12/78	32.00
4.	440 of 12/78	308.00
5.	433 of 12/78	16.00
6.	445 of 12/78	72.00
7.	452 of 12/78	40.00
8.	404 of 11/79	18.00
9.	425 of 11/79	567.00
10.	438 of 11/79	18.00
11.	439 of 11/79	18.00
12.	448 of 11/79	432.00
13.	340 of 1/81	450.00
14.	434 of 12/78	32.00
15.	412 of 11/79	140.00
16.	168 of 9/80	765.00
17.	174 of 9/80	378.00
18.	173 of 9/80	360.00
19.	172 of 9/80	126.00
20.	186 of 9/80	124.50
21.	186 of 9/80	720.00
22.	175 of 9/80	450.00
23.	239 of 12/80	504.00
24.	-do-	441.00
25.	338 of 12/81	90.00
26.	341 of 12/81	144.00
27.	341 of 12/81	675.00
28.	-do-	432.00

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29.	283 of 12/81	108.00
30.	307 of 12/81	1521.00
31.	159 of 8/82	81.00
32.	495 of 3/83	480.00
33.	496 of 3/83	450.00

(e) Refreshments :-

As per item No.4 of rule 5 of the Pupils funds Rules, 1958, Refreshment to the students was to be given @ 0.50 paise per student / player in connection with student functions and matches. But, it was observed that. The college authorities allowed refreshments to the students @ 0.75 paise per head and in a few cases @ Rs. 1. per student under the rules and regulations of the H.P. University Council. In this connection audit is of the opinion that the Principals of the Govt. colleges could not sanction refreshments at the rates approved by the sports council as the said body was not competent to fix or revise the existing rates of refreshments in the case of Govt. colleges. The payment of Refreshments to the students @ 0.75 paise as against approved rate of 0.50 paise per head during the period of audit was, therefore, irregular. The matter was brought to the notice of the Secretary (Education) to the Government of Himachal Pradesh for taking necessary action in the matter and for effecting recovery of excess payment made on account of refreshments.

(f) Refreshments in the following cases were served to students/players, but the list of the players/students in order to verify the accuracy of payments made in each case, was not made available/put up to audit. This was irregular.

The omission may be accounted for and supplied at the time of next audit.

<u>Vr.No. &amp; Month</u>	<u>Amount</u>	<u>Particulars</u>	<u>Remarks</u>
	Rs.		
71 of 7/76	Rs.60.00	Practice of shooting team.	-
216 of 7/76	1.75	Nothing mentioned on the bill.	Amount may be made good.
239 of 7/76 & 240	50.00	Science lecturers on 24.9.75 & 9.3.76	Amount may be made good.
707 of 12/76	30.00	Economics as-sociation function on 21.12.76.	-
722 to 725 of 12/76	71.00	Practice of different matches.	-
739 of 12/76	22.50	Served to B.Sc I students (Plant collection tour)	Amount may be made good.

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744 of 2/78	112.50	For practice of Athletic meet.	-do-
261 of 9/78	54.85	Served in the function of Economics association on 31.8.78.	-do-
443 of 12/78	15.00	Served on 10.2.78 no details of match etc.	-do-
372 of 2/81	225.00	Inter college Bedminton tournament practice.	-do-
381 of 2/81	26.25	Served to C.S.A. members in its meeting held on 4.2.81. Payment may be justified.	-do-
537 of 3/83	48.50	Served to C.S.A. members.	-do-

(g) Stock entries :-

The stock entries of the following articles purchased out of the amalgamated fund were not shown to audit. The same may be shown at the time of next audit:-

<u>Vr.No.</u>	<u>Month</u>	<u>Amount</u>	<u>Particulars</u>
689	12/76	6.00	Gum 1 Kg.
738	2/78	6.30	P.V.C. wire etc.
476	11/79	2.50	'Probe' Magazine
488	10/80	2.50	-do-
713	2/78	447.40	Glasses etc.
327	12/81	6.00	Two Nos 'Caravan' Magazine
13	12/81	2.50	'Probe' Magazine
328	12/81	4.00	One 'Mystery' Magazine
329	12/81	3.00	'Probe' Magazine
421	12/81	27.36	3 Nos. Track suits.
503	3/83	7.50	2 Rockets Refills.
549	3/83	6.00	1 Register for C.S.A.
484	3/83	237.50	Bill of Newspapers/Magazine (stock register not put up).

covered in stock certificate

(h) Following expenditure was incurred on the purchase of sports dresses for the players and these were further issued to the players and the balance was shown as nil in the stock register, but the account of 50% cost of dresses recovered from the players was not maintained properly, with the result that. The amount to be verified. The omission may be accounted for and in future 50% of cost may be recovered from the players at the time of purchase of dresses and only 50% of the amount may be debited to the Amalgamated fund and compliance shown at the time of next audit.

<u>Bill/Vr.No. &amp; Month</u>	<u>Amount</u>	<u>Particulars</u>
329 dated 14.9.79	308.50	10 Shirts & 10 Skirts.
749 dated 22.8.79	140.00	10 Sports shirts.
8120 dated 8.9.79	468.00	30 sports shirts.
448 of 11/79	99.84	8 Pairs Socks.

448 of 11/79	<del>99.04.68</del> 68.47	<del>8xPair</del> 8 No. 'Bunyans'
-do-	16.00	Printing of 'Bunyans'
198 of 10/80 (Bill No. 1003 Dt. 10.10.80)	86.10	8 Pairs of socks.
Bill 163 dt. Nil	21.54	2 pairs of socks
1374 dt. Nil	10.77	one pair of socks.
1691 dt. Nil	10.77	-do-
91 dt. Nil	40.00	2 pairs of sports fleets.
341 of 12/81	91.52	4 shirts
-do-	174.72	-do-
-do-	49.92	Two Jersys.
Bill No. 10450 dt. Nil	549.12	14 sports shirts 16 sports shirts.
10369 dt. 28.8.81	599.04	24 Vests 24 shirts.
285 of 12/81 (Bill No. 10951 Dt. 29.11.81)	299.52	12 vests 12 shirts.
529 of 3/83	216.32	8 Buskat Ball vests 8 Pairs socks.
435 of 12/78	455.32	16 shirts 15 shorts.

In some of the cases, where the cost on account of 50% of the share was recovered from the players, are given below, but the details of bill number etc against which the payment was received was not indicated in the receipts :-

Name of the student	Roll No.	Class	Receipt No. & date	Amount recovered.
				Rs. P.
Sanjay	745	Part III	037856 dt. 11.12.81	21.00
Rajesh	517	Part III	037874 dt. 11.12.81	67.45
Jagdish	302	B.A.I	037927 dt. 15.12.81	12.00
Dharmendra	9	P.U.C.	037954 dt. 16.12.81	74.95
Arun	10	-do-	037957 dt. 16.12.81	56.45

The omission may be supplied at the time of next audit.

(i) Payment of salary to Ad-hoc lecturers out of Amalganated Fund :- Following lecturers Contd. P. 9/.

<u>Vr.No.&amp; month</u>	<u>Name of Lecturer</u>	<u>Amount Paid</u> Rs. P.
403 of 11/79	Prabul Kumar	600.00
481 of 3/83	Nirupma Joshi	400.00
483 of 3/83	Mohindar Kumar	700.00
533 of 3/83	Nirupma Joshi	200.00
534 of 3/83	Mohinder Kumar	350.00

A sum of Rs. 718.65 was paid vide Vr.No. 408 of 11/79 to the following lecturers as remuneration out of the Amalgamated fund. There was no office order or details of work done by the Lecturers for which the Remuneration was paid to them out of Amalgamated Fund. This was highly irregular. The relevant office order and the full details of work done by the lecturers may be supplied at the time of next audit.

<u>Vr.No. &amp; Month</u>	<u>Name of Lecturer</u>	<u>Amount Paid.</u>
		Rs. P.
408 of 11/79	Sh. D. P. S Mohil	174.20
-do-	Sh. V. P. Bansal	174.20
-do-	Sh. M. B. Kulshresth	82.25
-do-	Sh. A. K. Shama	82.25
-do-	Smt. S. Aggarwal	55.75
-do-	Sh. D. N. Shama	150.00
	Total :-	Rs. 718.65

A sum of Rs.731/- as detailed below, was paid to Sh.Mohamad yakub on account of stitching charges of liveries of class-IV employees of the college. This was not a valid charge on the fund. The amount may be recouped from The Government contingencies and amount credited to the Amalgamated fund. The irregularity is also brought to the notice of the Director of Education H.P. for taking suitable action in the matter.

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(1) Vr.No. 502 of 3/83 for Rs. 133.75

(i) A sum of Rs. 133.75 was paid to Shri V.P. Bansal Lecturer on account of T.A. & D.A. from Nahan to Simla and back for purchasing books of economics for planning Forum. This was not a valid charge on the fund. The amount may be recouped from the proper source and credited to the Amalgamated fund.

(ii) Similarly, Rs. 139.50 were paid vide Vr.No. 507 of 3/83 on account of T.A. & D.A. to Sh. D.S. Tomar, Head clerk for collecting the stationery articles from Simla and also to attend the meeting in Directorate of Education. The payment of T.A. & D.A. for Govt. work out of the fund was not a valid charge. The amount in question may be recouped from the Govt. contingencies and credited to the fund.

(iii) A sum of Rs. 270/- was also paid vide Vr.No. 429 of 3/83 to Miss Shashi Poonga, Coach on account of T.A. & D.A. for collecting the stationery articles of the college from the Printing and stationery department, Simla. This was also not a valid charge on the fund. The amount may be refunded into the Amalgamated Fund forthwith.

(m) Vr.No. 435 of 12/78 for Rs. 1809.37

A sum of Rs. 1809.37 was paid to M/S Punjab sports house, Ambala Cant. vide bill No. 6282 dated 29.8.78 on account of purchase of sports material. In the above bill, sales tax @ 4 % worked out to Rs. 67.64 on Rs. 1691/- instead of Rs. 118.37 charged by the firm. Thus Rs. 50.73 were paid in excess on account of sales tax may be recovered from the concerned firm immediately and compliance intimated to this department.

(n) Vr.No. 731 of 2/78 for Rs. 334.88

A sum of Rs. 334.88 was paid to M/S Himalya Gas Co. Simla on account of purchase of 4 Room Heaters for classes. This was not a valid charge on the fund. The amount may be recovered and credited into the amalgamated fund under intimation to this department.

Similarly, Rs. 40.50 were paid vide Vr.No. 406 of 12/78 to M/S Surindra Electric and General store on account of purchase of electric goods for M.C.C. Room. The amount may also be recovered from the office contingencies and credited to the Amalgamated fund.

(o) Vr.No. 70 of 2/81 for Rs. 100/-

Paid to M/S Nahan Refrigeration on account of purchase of Heater with wire etc. for Planning Board department. This was not a valid charge on the fund and the amount may be made good to amalgamated Fund.

The stock entries of the above articles were also not shown to audit. Needful may be done at the time of next audit.

(p) Vr.No. 427 of 11/79 for Rs. 1473.13

In the above voucher a sum of Rs. 1044/- was paid to M/S Upper India sports Co. Chand. Page. 11/

Simla on account of purchase of sports articles vide their bill No. Nil date Nil as detailed below :-

Sr.No.	Name of articles	Amount
1.	5 Dozen Shuttle Cocks @ 29.40	147.00
2.	4 Dozen T.T. Balls @ <del>20.90</del> 37.90	151.60
3.	4 Dozen T.T. Balls @ 20.90	83.60
4.	2 Nos cricket bats @ 85/-	170.00
5.	3 Pair Batting Glores @ 13.90	41.70
6.	5 Nos Foot ball boots @ 39.90	199.50
7.	2 Nos Basket Balls @ 93/-	186.00
8.	2 Pairs Boxing Glores @ 39.90	85.00
9.	2 Pairs Boxing Glores @ 42.50	97.00
Total :-		Rs. 1161.40
Add S.T. @ 4%		Rs. 46.45
Total :-		Rs. 1207.85

In the above bill items at Sr.No.3 i.e. 4 Dozen T.T. balls and one number basket ball at Sr.No.7 were not ~~received~~ received in the college, as such following payments was required to be made to the firm :-

Total cost of the articles	1161.40
less item at Sr.No.3	83.60
	1077.80
Less item No.7 (cost of one basket ball)	93.00
	984.80
Add S.T. 4%	39.39
Total payment to be made	1024.19

Rs. 1024.19 were payable to the firm, whereas bill was passed for Rs. 1044/- Thus Rs. 19.81 (1044-1024.19) were paid in excess to the firm. The amount may be recovered immediately and compliance intimated to this ~~department~~ department.

Similarly, Rs. 6.54 paid in excess vide bill No. 2426 dated 28.8.79 to M/s Upper India Sports Co. Simla may also be recovered from the concerned firm and compliance shown at the time of next audit.

(q) Vr.No. 39 of 12/81 for Rs. 2766.67

Track suits to the following players were distributed on the eve of Annual Athletic Meet for the years 1980-81 & 1981-82, as per stock register of the sports. But, the signatures of the players, in order to verify that. The track suits were actually received by the players, were not obtained either on the stock register or on the list of the players prepared for distribution of prizes. This was highly irregular. The omission may be supplied at the time of next audit.

Sr.No.	Names of players	Bill No. & Date	Amount
1.	S/Sh. Vinod Shama	2445 dt. 3.12.81	Rs. P. 67.00

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2. Amar Chauhan	544 of 4.12.81	146.17
3. Chander Chauhan	545 of 4.12.81	219.24
4. Sheela Chauhan	547 of 12/81	73.08
5. Kiran	676 of 12/81	208.80
6. Manjit Singh	576 of 4.12.81	140.00
7. Amar Singh	589 of 16.12.81	135.72
8. Rajinder Singh	587 of 16.12.81	146.16
9. Rajesh Madhur	588 of 16.12.81	67.86
10. Gopal Singh	552 of 7.12.81	135.00
11. Manjit Singh	591 of 4.12.81	73.00
12. Sunil and Rajiv	420 of 1.12.81	134.00

(r) The actual payee's Receipts in The ~~flow~~ following cases were not obtained. The same may be obtained from the concerned firms and shown at the time of next audit.

<u>Vr.No. &amp; Month</u>	<u>Amount</u> Rs. P.	<u>Particulars.</u>
149 of 8/77	140.40	M/S Blaktivednta Book Trust, Bombay.
216 of 8/77	30.00	Printing and design- ing of Elbum.
6961 of 12/76	85.00	M/S Lalit Parkashan Bilaspur.
697 of 12/76	42.50	M/S George Printing works Manimajra.
698 of 12/76	110.55	Director Map and photography Division Calcutta.
436 of 12/78	913.32	Royal Advertasor Ludhiana.
437 of 12/78	223.08	Anupam Udyog, Delhi
438 of 12/78	673.20	Green Printing Press Ambala.
427 of 11/79	1774.03	Upper India sports Chandigarh.
192 of 10/80	132.20	Secretary Publication Bureau Chandigarh.
296 of 12/81	1020.00	Royal Advertiser, Ludhiana.
353 of 12/81	491.92	Navbharat Printing Press, Kapurthla.
493 of 3/83	2722.00	M/S Universal Book Store, Chandigarh.
521 of 3/83	1736.80	Zian Co. Ambala.
522 of 3/83	280.80	-do-

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526 of 3/83 32.00 Jain Brothers, Nahan.  
 529 of 3/83 175.50 Surya Parkashan, Delhi.  
 530 of 3/83 18.00 Association of Indian Universities  
 New Delhi.

(s) The following lecturers/Officials were paid T.A. & D.A. on Govt. rates out of the Amalgamated Fund for the purposes, mentioned against each. The authority for the payment of T.A. & D.A. out of Amalgamated Fund may either be quoted or else amounts irregularly paid be got refunded into Amalgamated Fund.

Vr.No. & Month	Amount	Name of Lecturer/ Officials.	Purpose of payment.
712 of 12/78	Rs. 4.00	Sh. Avtar Singh	For purchase of glasses from Chandigarh.
117 of 7/79	161.60	Sh. G. C. Sood.	Purpose of Journey not mentioned.
34 of 2/81	167.50	Sh. Santosh Kumar	Purchase of stereo from Chandigarh.
720 of 2/78	52.20	Sh. G. P. Sharma	For consultation of test Books at Dehradun.
117 of 7/79	61.60	Sh. G. C. Sood.	Purpose of Journey not mentioned.
118 of 7/79	51.60	Gurbachan Kaur	-do-
308 of 12/81	41.00	Sh. V. P. Bansal	For collection of books for Planning Forum. from Chandigarh.
724 of 2/78	134.50	Sh. V. P. Dogra	For collecting stationery and Heater's from Simla.
730 of 2/78	12.25	Sh. Goverdhan Dass S. I. A.	For attending practical work.

(t) Overpayment of T.A. & D.A.  
 Overpayments of Daily allowance to the tune of Rs. 208.05 to following lecturers/Officials were made in their T.A. bills on account of payment of 30% Daily allowance in lieu of Journey period in addition to the Daily allowance, which was not admissible according to T.A. rules. The recovery may be effected from the concerned employees and credited to the Amalgamated Fund. The payment of T.A. & D.A. at Government rates out of Amalgamated Fund may also be justified :-

Vr.No.& Month	Name of Lecturer	Amount of T.A. & D.A. Rs.P.	Amount admissible Rs. P.	Over payment Rs.P.
278 of 9/78	Shri Ram Kaushal	79.00	72.80	6.20
117 of 7/79	Sh.G.C. Sood.	161.60	144.80	16.80
160 of 8/82	Miss Shashi Poonga	462.90	400.40	62.50
230 of 8/73	Sh.Hirda Ram S.L.A.	97.60	89.60	8.00
720 of 2/78	Sh.G.P. Shamma	52.20	45.00	7.20
724 of 2/78	Sh.V.P. Dogra	96.70	90.70	6.00
445 of 12/78	Smt.Shushila Kapoor.	66.10	47.40	18.70
341 of 12/81	Miss Shashi Poonga	297.00	267.00	30.00
341 of 12/81	-do-	184.60	154.60	30.00
230 of 8/77	Goverdhan Dass S.L.A.	97.60	89.60	8.00
238 of 10/77	-do-	129.70	121.70	8.00
721 of 2/78	Panna Nand S.L.A.	26.00	25.20	0.80
722 of 2/78	R.S. Kushwa	35.60	34.20	1.40
496 of 3/83	Miss Shashi Poonga	189.75	185.30	4.45
		Total :-	Rs. 208.05	

(u) Vr.No.451 of 12/78 for Rs.430.20  
 Vr.No.500 of 1/79 for Rs. 4.20

A sum of Rs.434.40 was spent in connection with Inter state group shooting competition held at Jalandher on 28.12.78. The expenditure called for the following further observations :-

i) 4 Cadets were paid D.A. @ Rs.8/- per day from 26.12.78 to 29.12.78. The shooting competition was held on 28.12.78, where as the N.C.C. participants proceeded on 26.12.78 As such Rs.32/- were paid in excess to 4 N.C.C. participants for 26.12.78 which may either be fully justified or amount involved be made good.

ii) The payment of T.A. & D.A. to Sh.S.C. Parkash Lecturer at Govt. rates out of the Amalgamated Fund needs to be fully justified.

iii) Rs.24/- were paid on account of refreshments served to the cadets, but the bills of the shopkeeper were not on the record. The amount may be made good.

iv) The payment of D.A. @ Rs.8/- to the N.C.C. cadets may be justified.

(v) Tournament and Educational Tour etc. Expenses :-

From the scrutiny of the tournament expenditure it was observed that in most of The cases following common omissions were noticed :-

i) Bus Tickets of only one player for one side were kept whereas Bus tickets of all the players for both sides were required to be kept for the purpose of audit. In some of cases no Bus Tickets were kept. This was highly irregular. In future Bus tickets of all the players may be kept on the record.

ii) Certificate of participation in tournaments was not kept on the record, in order to verify whether the players actually attended the comp / championship or not.

iii) The Revenue stamps on acknowledgements in most of the cases, where payments exceeded Rs. 20/- were not affixed.

All the above requirements may be noted for strict compliance and all the omissions may be supplied at the time of next audit.

(w) Vr.No. 410 of 12/78 for Rs. 324/-

A sum of Rs. 324/- was spent during Inter University Trials held at Mandi on 9 and 10.12.78 as under :-

D.A. to 4 players @ Rs.8/-	Rs. 128.00
from 8 to 11.12.78.	
Bus fare	Rs. 176.00
Trial Fee	Rs. 20.00
Total :-	Rs. 324.00

The expenditure called for the following further remarks :-

i) The payment to each player exceeded Rs. 20/- But Revenue stamps were not affixed on the receipts. The Omission may be ~~accounted~~ accounted for and supplied at the time of next audit.

ii) No bus tickets were kept on the record, in order to verify the genuineness of the Journey undertaken by the players. The omission may be accounted for.

iii) The ~~xxx~~ actual payee's receipts of Rs. 20/- paid as trail fee were neither on printed form nor verified by any authority.

The omission may be accounted for.

(x) Vr.No. 279 of 9/78 for Rs. 1600/-

Following expenditure was incurred during H.P. Football tournaments held at Mandi w.e.f. 15.8.78 to 18.9.78.

Bus Fare from Nahan to Mandi & Back.	Rs. 621.60
Reservation of seats	8.00
Referee charges	42.00
Refreshments	31.50
D.A. to 14 players @ Rs.8/-Per player	616.00
Lock	3.00
Medicines	9.10
Fare to Kanta Khanna to Ambala & back for purchase of Football kit.	31.00

Contd. P. 16/-

T.A. & D.A. to Manager

132.40  
Total :- Rs. 1494.60

The expenditure called for the following further remarks :-

- i) Bus fare ticket of only one player was kept record instead of all the players. The omission accounted for.
- ii) Refreshment paid @ 0.75 paise per player may be justified.
- iii) D.A. to students @ Rs.8/- may be justified with reference to the rates prescribed in Pupil's Funds.
- iv) Certificate of participation was not on the record.
- v) T.A. paid to Manager at Government rates may be justified.

(y) Vr.No. 177 of 8/80 for Rs. 1591.62

A sum of Rs. 1591.62 was spent during H.P.U. Athletics Meet held at Una w.e.f. 12.12.79 to 14.12.79. The expenditure called for the following observations :-

- i) Bus tickets worth Rs. 13/- only were kept in the record which was irregular, as the genuineness of Journey undertaken by the players could not be verified in the absence of actual bus tickets. The omission may be accounted for.
- ii) 56 Nos buttons were purchased during Athletics Meet but the stock entries were not made in any stock register. The same may be shown at the time of next audit.
- iii) Stock entries of 7 Packets of safety pins may also be shown at the time of next audit.
- iv) The payment of daily allowance @ Rs.9/- for player needed to be justified.
- v) Sh.P.L. Shama, Lecturer and Shushila Kapoor Lecturer were paid T.A. & D.A. at Government rates, which also needed to be justified.

(z) Vr.No. 360 of 9/79 for Rs. 1314.00  
Vr.No. 448 of 11/79 for Rs. 225.36  
1539.36

Following expenditure was incurred during volley ball championship held at Kulu w.e.f. 24.9.79 to 26.9.79.

Bus fare from Nahan to Kulu and back	Rs. 548.00
D.A. to 8 Players @ Rs.9/- per player	432.00
w.e.f. 22.9.79 to 27.9.79 for 6 days.	
Medicines	11.55
Referee charges	24.00
Uniform cost	184.31
Refreshments	193.00
T.A. & D.A. to Sh.P.L. Shama	146.50
Total :-	<u>Rs. 1539.36</u> .. 17/-

The above expenditure called for the following further observations :-

- i) Bus ticket of only one player was kept on the record whereas the bus tickets of all the players were required to be kept in record in order to verify the genuineness of the journey expenses. The omission may be accounted for.
- ii) The recovery of 50% share from the students for the issue of dress to them was not indicated. It may be supplied at the time of next audit.
- iii) A sum of Rs. 193/- was paid for refreshments. The players were also paid T.A. & D.A. during tournaments. ~~The expenditure on Refreshments therefore needed justification.~~
- iv) T.A. & D.A. paid to Sh. P.L. Shama, Lect. Govt. rates needed to be justified.

(aa) Vr.No. 239 of 12/80 for Rs. 3900/-

Following expenditure was incurred during Athletic meet held at Chamba w.e. 15.12.80 to 17.12.80.

	Rs.
Bus fare of 8 boys / players	720.00
D.A. to players	504.00
Bus fare of 7 Girls players	630.00
D.A. to players	441.00
Medicines <del>xxxxxxx</del>	5.75
Gulucose bill No.785 Dt. 15.12.80	11.85
Medicines Bill No.45507 dt.2.3.81	48.80
Bill No.786 dt. 15.12.80	5.65
Rent Receipts of Khalsa Hotel	88.00
6 Set vests	131.15
Photo	10.00
Reservation charges	10.00
T.A. & D.A. to Miss Shashi Poonga	308.75
Total :-	<u>Rs. 2914.95</u>

The above expenditure called for the following further observations:-

- i) Bus tickets in support of bus fare paid to the players were not shown to audit.
- ii) The payment of D.A. @Rs.9/- per player needed to be justified.
- iii) The individual payment to each player on account of D.A. & bus fare exceeded Rs. 20/- but not Revenue stamps were affixed on the actual payee's receipts. The omission may be accounted for.
- iv) The Room rent bill of Khalsa Hotel, Pathankot for the stay of players on the way to Chamba was undated. Also it did

Contd..Page..18/-

not indicate on what date the players stayed in The Hostel As such the bill of Rs.88/- of Khalsa Hotel on account of room rent could not be admitted in audit. The payment of Rs.88/- made to the Hotel may be recovered from the incharge of the team and compliance shown at the time of next audit.

Revenue stamps was also not affixed on the actual payee's receipt.

(v) Athelatic meet was held at Chamba/medicines shown to have been consumed during Atheletics meet were purchase vide bill No.45507 dated 2.2.81 (Supplied on 13.9.80) The stock entries were also not shown to audit. As such the payment could not be admitted in audit. The payment of Rs.48.80 seemed to be dulusious. The amount may be made good forth with.

(vi) Miss Shashi Poonga, Coach, who accompnied the conti-gents undertook journey on 13.12.80 ( 5.15 A.M) to 14.12.80 (5.30 P.M.) from Nahan to Chamba. She was paid D.A at nomal rates instead of at ordinary rate for journey period. Thus excess payment @ Rs.6.25/- for two days i.e. Rs.12.50 may be recovered from her and credited to the Fund.

Similarly, Rs.6.25 paid for Return journey form Chamba to Nahan on 19.12.80 may also be recovered and credited to the fund.

vii) The payment of T.A. and D.A. to Miss Shashi Poonga, Coach at Government rates needed to be justified.

(bb) Vr.No. 341 of 12/81 for Rs.7105.63

Following expenditure was incurred during Foot ball championship held at Una.

D.A. to 15 players @ Rs.9/- from 8.9.81 to 12.9.81	Rs. 675.00
Bus fare	517.50
Refreshments	32.00
Uniform	75.00
Refreshments	120.00
Nylon stocking	367.49
Gulucose	45.00
Foot Ball boots	898.56
Goal keeping Jursey	49.92
Short shoes	549.12

Total :- Rs. 3299.59

The above expenditure called for the following further observations :-

- i) Bus tickets in support of bus fare paid to the 15 players were not shown to audit.
- ii) The dates on which the championship was held at Una were not mentioned on the payment vouchers. The omission may be accounted for and supplied at the time of next audit.
- iii) The payment of daily allowance @ Rs.9/- per day to the players needed to be justified.
- iv) Foot ball boots are not sports gear as per note. Below rule 13 "PRIORITY 'B'" of Pupil's funds Rules. As such expenditure irregularly incurred on their purchase should be made good to Amalgamated Fund.
- v) A sum of Rs.120/- was paid for refreshments while the players were also getting T.A. and D.A. during tournaments. Moreover, the players were paid for refreshments @ 0.75 paise per player instead of approved rate of 0.50 paise per player. In view of these irregularities, the expenditure on refreshments should be justified.

(cc) Vr.No. 307 of 12/81 for Rs.4179.88

Following expenditure was incurred during youth Festival held at Dharamsala w.e.f. 4.11.81 to 8.11.81 :-

Bus Fare of 26 players from Nahan to Dhamsala & Back.	1605.10
D.A. to 26 players @ Rs.9/- for 6½ days	1521.00
Security (Refundable)	100.00
Entry Fee	60.00
T.A. & D.A. to Sh. G.C. Sood Lecturer	267.60
T.A. & D.A. to Sh.J.R. Tomar Lecturer	267.60
Miscellaneous exp.	358.58
Total :-	<u>Rs. 4179.88</u>

The above expenditure called for the following further observations :-

- (i) As per DPI Memo No.2492-C-II (2)-7/69/65 dated 2.5.66 incorporated as order No.11 below rule 5 of the Pupil's Funds' Rules, 1958 (Annexure 'C' of Chaudri's Compilation of Education Code) not more than one teacher/lecturer for every 20 students in case of girls and 30 in case of boys could accompany the students on educational Trips/matches etc. and for every slab after the first the Principal could depute one additional member of staff, if the number of students was half or more than half of the above

noms, but not if it was less than half. But, in the above case 2 lecturers were deputed for accompanying 26 students, which resulted into incurring of extra expenditure by way of T.A. & D.A. The same could not be admitted in audit and should be refunded into Amalgamated Fund.

(ii) Bus Tickets of the player in support of bus fare paid were not kept on the record the omission may be accounted for.

iii) The payment of daily allowance to the students @ Rs.9/- needed to be justified with reference to the provisions in Pupils' Funds' Rules.

iv) Sh. G.C. Sood, Lecturer who accompanied to contingents to Dhamsala was paid T.A. & D.A. as Rs.267.60 out of the fund. He claimed full daily allowance at the ordinary rate i.e. Rs.25/- Whereas he arrived at Nahan on 9.11.81 at (9 A.M.) Thus he was entitled for 70% of The ordinary rate i.e. Rs.17.50 So Rs.7.50 overpaid to Sh. G.C. sood may be recovered from him and compliance shown at the time of next audit.

Rs.7.50 paid in excess on account of D.A. on 9.11.81 to Sh. J.R. Tomar, Lecturer may also be recovered from him and compliance shown at the time of next audit. Similarly,

(dd) Vr.No.495 of 3/83 for Rs.1083.75

Following expenditure was incurred during H.P.U. volley ball tournaments held at Siml w.e.f. 7.9.82 to 9.9.82 :-

T.A. & D.A. to Players	Rs. 806.00
Refreshments	30.00
Refree Fee	36.00
Medicines	8.30
Gulucose	16.00
T.A. & D.A. to Miss Shashi poonga	187.45
Total:-	<u>Rs.1083.75</u>

The above expenditure called for the following further observations :-

i) Bus Tickets in support of Bus fare paid by the players were not kept on the record. The omission may be accounted for.

ii) The payment of Rs.30/- as Refreshment in cash to the players may be justified. Moreover, the payment of refreshment charges during tournaments when the players were also being paid Daily allowance may be justified.

iii) The payment of D.A. @ Rs.9/- to the players needed to be justified.

iv) The payment of T.A. & D.A. to Miss Shashi Poonga, Coach at Govt. rates needed to be justified.

v) The payment of Rs.16/- for purchase of gulucose may also be justified.

(ee) Affixing of Revenue Stamps :-

In the following cases, the individual payment to each player/lecturer on account of actual fare and out of pocket expenses/ T.A. & D.A. vide vouchers noted against each exceeded Rs. 20/- but no revenue stamps were affixed on the acknowledgements. The omission may be accounted for :-

<u>Vr.No. and Month</u>	<u>Total amount of vouchers</u>	<u>Particulars of players who received amount in excess of Rs. 20/-</u>
750 of 2/78	50.00	2 Hockey players.
17 of 4/78	56.00	-do-
433 & 434 of 12/78	120.00	2 cricket players.
404 of 11/79	44.30	2 Foot ball players
412 of 11/79	44.30	2 Football players.
441 of 11/79	500.00	6 N.C.C. cadets participated in N.C.C. day celebration?
332 of 12/81	912.95	2 Lecturers accompanied the students in Educational tour.

(ff) Vr.No. 535 of 3/83 for Rs. 241/-

According to D.P.I. order No. 14 below rule 5 of the rules and regulations regarding utilisation of pupil's fund's Rules, (Annexure (I) contained in the Chaudhri's compilation of Education code) the teachers or lecturers who accompany the students taking up science subjects on educational trips should be paid travelling allowance and out of pocket expenses at the following rates :-

i) ~~xxxx~~ Actual Bus fare / rail fare.

ii) Out of pocket expenses (daily allowance) upto a maximum of Rs. 5/- per day for the day of departure from and arrival at headquarter.

But, in the above voucher Sh. J.N. Johri, Lecturer, who accompanied the science students on field work for two days i.e. 4.3.83 to 5.3.83 claimed Rs. 50/- as two Dailies @ Rs. 25/- per day whereas as per ~~xxx~~ Rules, only Rs. 10/- @ Rs. 5/- per day for two days could be paid to him out of the fund. Thus overpayment of Rs. 40/- made to Sh. J.N. Johri may be recovered from him and compliance shown at the time of next audit.

Similarly, Sh. Goverdhan Dass, Senior Lecturer Assistant also claimed Rs. 30/- for two days as daily ~~xxxxxxx~~ allowance, who also accompanied the Science students alongwith Shri J.N. Johri, Lecturer. Thus Rs. 20/- paid in excess to Sh. Goverdhan Dass may also be recovered from him and credited to the fund.

(gg) Vr.No. 58 of 5/81 for Rs. 50/-

Following lecturers who accompanied the students on educational tour to Chandigarh on

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2.6.1981 were paid @ Rs. 10/- as one daily allowance :-

	Rs.
S/Sh. B. Dutt	10.00
Balbir Singh	10.00
B.S. Negi	10.00
Abhya Singh Pamar	10.00
Shashi Poonga	10.00
<b>Total</b>	<b>Rs. 50.00</b>

According to D.P.I. order No. 14 below rule 5 of the rules and regulations regarding utilisation of Pupil's funds, Rules, (Annexure-I) contained in Chaudri's compilation of Education Code, only Rs. 5.00 could be paid to the lecturer who accompanied. The students on educational trips. Thus Rs. 5/- each from the above lecturer may be recovered and credited to the Amalgamated Fund.

Similarly, Rs. 30/- were shown to have been paid to the three lecturers (names not mentioned on the payment vouchers) vide Vr.No. 598 of 3/79 to accompany the students on educational tour to Missouri. The overpayment of Rs. 5/- to each lecturer may be recovered and credited to the fund.

5. Hostel Fund (a) Separate account of Hostel was opened on 17.11.79 and a sum of Rs. 8400/- drawn from Amalgamated Fund was deposited in Post Office saving Account No. 741211. Prior to 17.11.79 the income received in account of Hostel fund was being deposited in the Amalgamated fund. A sum of Rs. 4830.28 was lying in balance in fund as on 31.3.1983, as under :-

In post Office	Rs. 3779.64
Cash in hand as per cash Book	Rs. 1050.64
<b>Total :-</b>	<b>Rs. 4830.28</b>

(b) Stock Entries of the following articles purchased out of Hostel Fund were not shown to audit. The same may be shown at the time of next audit :-

<u>Vr.No. &amp; Month</u>	<u>Amount</u>	<u>Particulars</u>
	Rs.	
702 of 12/76	30.70	Bill of Newspapers for 11/76.
115 of 12/81	20.00	Bulb 200 Watts.
116 of 12/81	72.80	Two Badminton Rackets
413 of 11/79	24.60	Bill of Newspapers.
117 of 12/81	208.00	5 Dozen shuttle cocks 50 No T.T. Balls.
192 of 8/82	7.00	1 'Probe' and one 'Mystery' Magazine.
194 of 8/82	26.93	C.I. Tape.
195 of 8/82	21.00	Tape cork iron.
400 of 11/79	24.45	30 Nos 'Indian Express'

Contd. P..... 23/-

30 Nos 'Vir Partap'  
2 Nos 'Nav Bharat times'.

231 of 3/83

1084.15 Bills of Newspapers/Magazines  
for the period from July,  
1980 to February, 1983.

(C) No sale proceeds of auction of old stock of newspapers were shown to audit. The entire old accumulated stock of newspapers may be auctioned now and the sale proceeds be credited in to the Hostel fund, and compliance shown at the time of next audit.

6. Library Account :- (a) A Joint account of library and Building Fund was opened / maintained w.e.f. 11.9.78. It was further separated on 21.10.80 from Building Fund and separate library account was opened on 21.10.80 in post office saving Bank account No.741949 by with drawing a sum of Rs.4290/- out of Amalgamated Fund.

(b) The Library Securities, vide instances given below, were to lapse after one year from the date of leaving the college by the students. But there were released even after a lapse of one year contrary to the provisions of rules. The responsibility for the irregularity may be fixed.

Sr.No.	Name of Students	Class	Roll No.	Date of leaving the College	Date of release of security	Amount
1.	Sh.Sleem Ahmed	B.A.II	647	April 1979	21.10.80	15/-
2.	Sh.Krishan Dutt	-do-	677	July, 1979	30.10.80	15/-
3.	Madhuliks Joshi	B.A. I	217	3/75	21.7.76	15/-
4.	Anil Kumar	B.A.I	253	3/75	10.7.76	15/-
5.	Sanjay Kumar Vema	PUC	729	22/7/74	25/7/76	15/-
6.	Husan Singh	PUC	325	6/76	20.3.77	15/-
7.	Bir Singh	PUC	340	6/76	21.7.77	15/-
8.	Promila Vema	B.A.III	9	1975	29.8.77	15/-
9.	Krishan Gopal	PUC	11	1975	25.8.77	15/-
10.	Yashbir Singh	PUC	332	7/76	30.10.77	15/-
11.	Layak Ram	PUC	20	9/78	11/79	15/-
12.	Ajay Kumar	PUC	18	4/79	10/80	15/-
13.	Kalyan Singh	PUC	373	9/78	11/79	15/-
14.	Anil Kumar	PUC	706	4/79	10/80	15/-

7. Payment of Advances :-

(a) Adjustment of advances awaited :-

As per note 5 below instruction No.5 contained in annexure 'D' of Chaudri's compilation of Education code, the accounts of the advances were required to be obtained and settled at the earliest possible date and in any case within a month of the event for which the advance was obtained. But during the course of audit, it was observed that these instructions were not being followed, as the adjustment accounts in respect of the advances detailed below were still awaited.

Contd..Page..24/-

The Principal is requested to obtain the accounts of these advances without delay and produce the same at the time of next audit for applying necessary audit check. The observance of the above mentioned instructions should also be ensured, in future :-

Vr.No. & Month	Amount advanced	To whom given.	Purpose.
	Rs. P.		
418 of 11/79	50.00	Sh. P.L. Shama	For purchase of T.T. Balls.
424 of 11/79	500.00	-do-	For N.E.C. Camp.
677 of 12/76	150.00	Sh.V.P. Bansal	To attend the National Conference at Delhi.
693 of 12/76	300.00	Sh.B.R. Shama.	For Athletic Meet.
402 of 11/79	63.00	Smt.Shushila Kappor.	Basket Ball Coaching Camp.Simla.
280 of 12/81	300.00	-do-	For cricket Trials held at Mandi.
331 of 12/81	720.00	-do-	N.E.C. Camp at Bilaspur.
528 of 3/83	500.00	Sh.P.L. Shama	For Prize Distribution function.
423 of 12/78	81.00	Avinash Gupta	For crecket trial at Mandi.

(b) Late adjustment of Advances :-

Advances were generally to be allowed for meeting emergent expenditure. But, it was noticed that the adjustment account of advances was rendered by the officers/Officials concerned after a lapse of months together and the unspent balances of the advances were being temporarily misappropriated vide a few instances given below. The irregularly may be accounted for and prompt adjustment of advances within a month may be ensured in future :-

Vr.No.& Month	Name of Lecturer	Amount paid	Date of adjustment	Unspent balance	Date of refund of unspent balance.
		Rs.			
332 of 12/81	Sh.M.M.Chandra	1000/-	18.12.81	82.05	8.3.82
705 of 12/76	Sh.Abdul Zahoor	300/-	23.12.76	143.40	7.4.77
694 of 12/76	Sh.Y.S.Tomar	1200/-	21.12.76	1200/-	26.3.77
413 of 7/78	Sh.S.C. Parkash	1000/-	5.12.78	393.60	13.3.79
445 of 12/78	Smt.Shushila Kappor	360/-	10.12.78	221.90	26.2.79
44 of 7/79	Sh. Man Chand	1000/-	25.7.79	1000/-	7.1.80
65 of 5/81	Miss Shashi Poonga	300/-	22.5.81	300/-	24.4.82.

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(C) Sh.V.P. Jindal Lecturer was paid on advance out of Amalgamated Fund of Rs.200/- vide Vr.No.450/- of 5.11.77 to serve on deputation at Govt. College, Kulu. The advance was refunded to the fund on the following dates :-

1.2.78 Rs.66.75  
2.2.78 Rs.133.25  
Total :-Rs.200.00

The refund was made after a lapse of ~~xxx~~ Three months to the fund. The authority under which such advances could be given out of the fund may be furnished.

(d) During the course of audit, it was observed that advances were drawn out of Amalgamated Fund vide a few instances given below to meet the expenses to be borne out of Govt. contingencies. However, the amounts were being recouped to the fund. But the payment of advances out of funds were not permissible under the rules. This irregular practice may be stopped forthwith :-

Vr.No. & Month	Amount Rs. P.	To whom advanced.	Date on which the advance was recouped
694 of 12/76	1200.00	Office.	26.3.77.
679 of 12/76	1270.00	Paid Trunk call charges.	26.3.77.
65 of 5/81	300.	Miss Shashi poonga (For Coaching centre) of youth welfare.	24.4.82

**8. Short Realisation of fees and funds :-**

As per demand and collection registers, a sum of Rs.120/- on account of fees and funds was short realised in selected months subjected to detailed check. However, a sum of Rs.16/- was recovered at the instance of audit. The balance amount of Rs.104/- as detailed in the succeeding, sub paragraphs, may be recovered from the official/students at fault and compliance intimated to this department :-

**(a) Short Realisation of tuition fee :-**

A sum of Rs.45/- as detailed below, was short realised on account of tuition fee. The amount may be recovered immediately :-

Year	Name of student	Class	RollNo.	Amount to be reali- sed.	Amount reali- sed	Short reali- sation
				Rs. P.	Rs. P.	Rs. P.
1978-79	Renu Khana	PUC	89	120.00	100.00	20.00
-do-	Rajesh Kumar	PUC	203	60.00	55.00	5.00
-do-	Kusam.	B.A.II	602	60.00	55.00	5.00
-do-	Ashim	B.A.I	619	60.00	55.00	5.00
-do-	Vinod	B.A.II	445	60.00	55.00	5.00
-do-	Rajesh	PUC	16	60.00	55.00	5.00
				Total :-Rs.		45.00

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(b) Short Realisation of Science Fund :-

A sum of Rs. 54/- was short realised on account of science fund. The recovery may be effected immediately and amount credited to the fund:-

Year	Name of student	Class	Roll No.	Amount to be reali- -sed	Amount reali- -sed	Short reali- -sed
				Rs. P.	Rs. P.	Rs. P.
1978-79	Anju Lata	BSC II	115	90.00	85.00	5.00
-do-	Punita	BSc II	114	90.00	85.00	5.00
-do-	Sachindra Shama	BSc II	170	90.00	80.00	10.00
-do-	Satish Kumar	BSc III	153	84.00	74.00	10.00
-do-	Jagdish Paul Singh	BSc III	154	84.00	74.00	10.00
1980-81	Sarat Chandra	BSc II	822	84.00	70.00	14.00
Total :-					Rs. 54.00	

(C) Short Realisation of Geography Fund :-

A sum of Rs. 5/- was short realised on account of Geography fund during 1978-79 from Sh. Dinesh Kumar, student of B.A. II Roll No. 639, as Rs. 7/- were realised instead of Rs. 12/- required to be realised. Thus Rs. 5/- short realised may be recovered immediately.

	Rs.
(a)	45.00
(b)	54.00
(c)	5.00
Grand Total	104.00

9. Brother/Sister Concession :-

In the following cases Brother / Sister concession was also allowed to the students whose brothers or sisters were studying in the Evening College. The authority under which the concession could be allowed to the students whose brothers or sisters were studying in Evening college, may be quoted :-

1976-77			
I)	Name of Day student	Class	Roll No. Amount of concession
	Priya Tomar	B.A. II	520 60.00
	Name of Evening college	Class	Roll No. Relation
ii)	Kusam Lata	B.A. I	436 60.00 Day College.
	Promola Kumari	B.A. III	3 - Sister Evening College.
1977-78			
1)	Rajni Kumari PUC	338	60.00 Day college
	Anil Kumar PUC	37	- Brother evening College. .. 27/-

ii)	Rakesh	PUC 25	60.00	Day College
	Neelam	B.A.I 11	-	Sister Evening College.
iii)	Bandna Rani	PUC 365	60.00	Day College
	Ashok Mumar	BA.I 26	-	Brother evening college.

1978-79

Minakshi	B.A.II 6	10	72.00	Day College
Upma	PUC	30	60.00	-do-
Arum Kumar	B.A.I	36		Brother Evening College.

10. Sharing of Fees :-

The list of the officials who worked in the H.P. University examinations was not supplied by the college. In reply to the Senior Auditor's requisition dated 6.6.83, it was intimated by the Principal vide his memo No. Audit/83-NHN-300 dated 17.6.83 that it was not possible to furnish the names of the lecturers who performed the duties in the University examination as ~~to~~ such record was available in the college. This was not in order. The ~~Principal~~ Principal is requested to collect the requisite information from the individual employees and the ~~remuneration~~ remuneration earned by them from the University may be got credited into Government treasury in accordance with the instructions contained in Finance Department office memo No. Fin(C)-A-37-1/78 dated 31.3.75 applicable w.e.f. 10.4.75 and compliance shown at the time of next audit.

11. Bursar Allowance :-

Vide DPI order No. 10/49/67-C II (3) dated 30.5.69, the rates of Bursar allowance were revised w.e.f. 1.7.69 @ Rs.75/- per month. There rates were not revised by the H.P. Government :- But the following college Bursars were allowed allowances @ Rs.60/- and Rs.75/- The authority under which the bursar allowance was raised from admissible rate of Rs.50/- may be quoted or else the amount excess paid be recovered from the officials concerned and credited to the fund. 1/3 share of fees may also be credited into Govt. Treasury and compliance reported to this department.

1. Sh.L.R. Shama 1.4.78 to 31.7.81 @ Rs.60/-
2. Sh.C.P. Shama 1.8.81 to 30.9.81 @ Rs.60/-
3. Sh.V.P. Bansal 1.10.81 to date @ Rs.75/-

12. Miscellaneous :-

(a) Non-Production of Attendance Registers

Attendance Registers of the classes maintained by the lecturers for the period 4/76 to 3/83, in order to verify the absence ~~time~~ time charged from the students were not put up to audit inspite of audit requisition No.SMR-12(c) dated 6.6.83. The Principal vide his memo No.Audit/83-NHN-300 dated 17.6.1983 intimated that there was no such practice to keep attendance registers as a record in office and in future there will be kept for the purpose of audit. The reply of the Principal was not proper.

Contd. Page.. 28/-

In the absence of attendance registers, the absence fine due and charged from the students could not be verified. The responsibility for not keeping this important record may be fixed. This is also brought to the notice of the Director of Education and Secretary (Education) for suitable action in the matter.

(b) Auction of Newspapers/Magazines :-

The auction of newspapers/magazines was not done during the period under audit. The needful may be done now and compliance shown at the time of next audit.

(c) A sum of Rs.20/- was paid to Sh.G.P. Shama, Librarian vide Vr.No.263 of 1/78 out of Amalgamated fund as a remuneration for sale of text books. Either the authority for making this payment out of the fund may be furnished or else the amount be made good to the fund.

(d) A sum of Rs.80/- was drawn out of amalgamated fund vide Vr.No.437 of 8/82 for payment of refreshment charges on the occasion of "Van Mahatsva". The total of the bill actually worked out to Rs.78/- whereas Rs.80/- were shown in the bill. Thus Rs.2/- paid in excess may be recovered and credited into the fund. Moreover, the payment of refreshment on the occasion of Van Mahotsva out of the fund needed to be justified.

(e) Following amounts were paid as cooliage charges but the names of the articles carried from out Agency to College were not indicated on the payment vouchers, hence the payment could not be admitted in audit. The amount paid needed to be justified :-

<u>Vr.No. &amp; Month</u>	<u>Amount paid</u>
	Rs.P.
408 of 12/78	12.00
392 of 12/79	2.00
61 of 5/81	10.00

PART II

13. Grants :- The details of different grants received from the U.G.C. and state Govt. alongwith expenditure incurred there from and balances of each grant are given in Appendix 'A' attached to this note.

The irregularities/Omissions in expenditure incurred out of these grants are discussed in succeeding sub paragraphs :-

(a) Grants received for the purchase of Science equipments amounting to Rs.10,000/-

A sum of Rs.10,000/- was received as matching grant from the state Govt. as per Director of Education Memo. No.EDN-H(7)7-80/83 (UGC) DEW dated 18.5.83 for the purchase of science equipments.

The expenditure incurred against the grant called for the following rather remarks :-

(1) Bill No.2182 dated 30.3.83.

Following science, Contd.P.29/ -

equipments were purchased from M/S Chaudhry Scientific Instruments, Ambala Cantt :-

	Rs.
One Wire gauge measure	20.00
12 Drawing Boards	300.00
Laclache cell Apparatus	72.00
Transistor characteristics apparatus	540.00
Transistor characteristics apparatus Grounded base	540.00
Mercury doubled Distilled	560.00
<del>Mirror strips</del> Mirror strips.	8.64
Microscope	470.00
Physical balance	220.00
	<u>2730.64</u>
C.S.T. 4%	Rs. 109.24
Total :-	<u>Rs. 2839.88</u>

The above expenditure called for the following further observations :-

1. The stock entries of the above articles were not made in the stock register. This was highly irregular. The needful may be done now and stock entries shown at the time of next audit.
2. Quotations of the different firms were not put up in order to verify whether the purchase was effected from the firm which quoted the lowest rates. The same may be shown at the time of next audit.

(1i) Bill No. PFM/9/83 dated 30.3.83

Rs. 3749.20 were paid to M/S oswal scientific stores, Ambala Cantt. on account of purchase of following articles :-

	Rs.
Magnon Bore	920.00
Spectrometer Scale 7'	1020.00
Rising table adjust- -able	109.00
Simpson D.C. Ammeter Range	478.00
Simpson D.C. Ammeter Range.	478.00
	<u>Rs. 3605.00</u>
C.S.T. 4%	Rs. 144.20
Total :-	<u>Rs. 3749.20</u>

The above expenditure called for the following further observations :-

1. The stock entries of the above articles were not made in the stock register. The needful may be done now and compliance shown at the time of next audit positively.
2. The original bill was not on the record but instead the duplicate copy of the bill was on the record. The omission may be accounted for.
3. The quotations of the firms were not put up to audit

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in the absence of which the expenditure could not be admitted in audit. If the purchase was effected from the firm holding rare contract, Then a copy of the same may be shown at the time of next audit.

(iii) Bill No.78 dated 30.3.83

A sum of Rs.3040.96 was paid to M/S Instrument and equipment Co. Ambala Cantt for the purchase of following science equipments.

	Rs.
Die set for threading	145.00
Complete with handle	1080.00
Polrimer with 200 M.tube superior	1476.00
One power pack 3 of 2 in box	150.00
for Transistor characteristics apparatus	Rs. 2379.00
Packing forwarding	<del>Rs. 145.00</del> 45.00
	Rs. 2924.00
S.T. 4%	Rs. 116.96
Total :-	Rs. 3040.96

1. The stock enties of the above material were not made in the stock register. This was highly irregular. The stock enties may be made now and shown at the time of next audit.

2. The quotations of the firms were not put up to audit in order to verify whether the purchase was effected from the firm which quoted the lowest rates. If the purchase was effected from the firm holding rate contract, then a copy of the same may be shown at the time of next audit.

(iv) Bill No.2181 dated 30.3.83.

Stock enties of the following articles purchased from M/S Chaudhr's Scientific equipments, Ambala Cantt. were not shown to audit. The same may be shown at the time of next audit :-

<u>Name of articles</u>	<u>Cost.</u>
	Rs.
6 No Jokey Pencils type	30.00
1.5 liter Soluton for nile cells poram Pot for	30.00
ledlanche cells.	36.00

(v) Separate cash Book of the above grant of Rs.10,000/- was not maintained. The omission may be accounted for.

(b) Grant received for National Adult Education amounting to Rs.5000/-

A sum of Rs.5,000/- was received as grant from the U.G.C. for national Adult Education. The amount had been utilised for the purpose it was sanctioned and in accordance with the terms and conditions laid down by The Commission. The utilisation certificate of this grant had been issued during the present audit.

(c) Grant received as Financial Assistance to teachers for minor Research Project- Sh.L.K. Masuja, Lecturar in Geography (code No.9094) amounting to Rs.3500/- :-

(i) A sum of ..31/-

Rs. 3500/- was received as grant from U.G.C. as Financial assistance to Sh. L.K. Manjya, Lecturer in Geography for minor research Project. The amount had been utilised for the purpose for which it was sanctioned and in accordance with the terms and conditions laid down by the commission. The utilisation certificate of this grant had been issued during present audit.

(ii) All the books and other drawing material purchased for the above research work were stated to be lying in the college Library and geography deptt. But, the stock ~~xxxx~~ entries of these articles had not been shown transferred from the stock register of the U.G.C. (aid) Register to the Library stock register and stock register of Geography department. The needful may be done now and compliance shown at the time of next audit.

(iii) The actual payee's receipts of the following payments were not obtained. The same may be obtained now and shown at the time of next audit.

Bill No. & Date	Name of the firm	Amount Rs.
785/A/78 dt. 30.5.78.	National Geographical Society of India varanasi	240.00
1223 Dt. 18.1.80	Bhandar Bharata Pustak Bhandar SAHARANPUR	179.61

(d) Grant Received for research work in humanities including social science Sh. R.K. Shama, Lecturer in History amounting to Rs. 3,000/- :-

A sum of Rs. 3,000/- was received from U.G.C. as grant to Sh. R.K. Shama, lecturer in history for Research work in humanities including social sciences.

The irregularities / omissions in the expenditure incurred out of this grant are discussed in the following sub paragraphs and the utilisation of this grant was subject to these observations :-

- (1) Bill No. 2423 dated 28.1.80 for Rs. 75.30  
 Bill No. 2396 dated 29.1.80 for Rs. 157.50  
 Bill No. 2420 dated 30.1.80 for Rs. 74.00  
 Rs. 306.80

Rs. 306.80 were paid to M/S Photo copy services, Nahan on account of Photostat of research papers. The expenditure called for the following further observations :-

1. The quotations were not invited hence the benefit of competitive market rates was not availed of. The omission may be accounted for.

2. From the perusal of the above bill it was noticed that bill No. 2420 was issued on 30.1.80, whereas bill No. 2423 was issued on 28.1.80 and bill No. 2396 was issued on 29.1.80. These bills appeared to be fictitious. The matter needed to be looked into.

3. A sum of Rs.630/- was paid to Sh. Dina Nath on account of computation work for research project on simaur state. The quotations were not invited in the absence of which the benefit of market competition of rates could not be availed. The omission may be accounted for.

4. A sum of Rs.600/- was claimed on account of T.A. & D.A. for field work for 22 days with effect from 8.1.80 to 20.1.80 and 22.1.80 to 2.2.80. The time of departure and arrival was not recovered in T.A. Bills. Moreover, the account was not properly prepared. The omission may be accounted for.

5. The stock entries of the books purchased for research work were not made. The omission may be accounted for.

6. Books were purchased worth Rs. 1959.40, whereas the expenditure incurred was shown as Rs. 1978-60. The discrepancy of Rs. 19.20 should be accounted for.

7. No separate Cash book of the grant was ~~maintained~~ Maintained. The omission may be accounted for.

14. Objection Statement :- It has already been forwarded to the Principal in advance of this note, for disposal.

15. Conclusion :- The maintenance and upkeep of the accounts was far from satisfactory and required considerable improvement and closer supervision.

Sd/-  
( B.L. THAPAR )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Shimla-2.

Endst.No. Fin(LA)C(15)xi(x)-(6)/83 Dated, Shimla-22 SEP 1983

Copy forwarded for information and necessary action to :-

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1. The Principal, Government Degree College Nahan, District Simaur (Himachal Pradesh) with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department, at an early date.
2. The Director of Education, Himachal Pradesh, Shimla-1.
3. The Secretary (Education) to the Government of Himachal Pradesh, Shimla-17 1002.
4. Shri K.K. Dhamani, Senior Auditor, C/O.....

①  
1.9.83  
( B.L. THAPAR )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Shimla-17 1002.

Office copy

(Office Copy)

# ANNEX "A"

(Referred to in Para 13 of Audit Note for the Period 4/76 to 3/83 of Government College Nahan (H.P.))

STATEMENTS OF GRANTS RECEIVED FROM THE UNIVERSITY GRANTS COMMISSION, NEW DELHI FOR THE PERIOD 4/76 to 3/83							
Sl.No.	UGC/DIMP Sanctioning Letter No. & date	Amounts received from the UGC	Amount received by the college.	Grants contributed by other agencies (viz State Govt./College share) in the case of machinery grant.	Total amount spent	Balance if any	Purpose of grant.
1.	F.114(18)/74(D-3) dt. 20.7.76.	525.00	525.00	2526.91	8151.91	-	BOOK BANK
2.	F.4(8)/74(B-3/C-2) Dt. 7.11.76	900.00	900.00	Nil	-	900.00 (refunded vide F.R No. 409821 dt. 20.3.82 to UGC, New Delhi)	STUDENT AID FUND
3.	F.256(9094)/77(SHE) dt. 31.1.78.	3500.00	3600.00	Nil	3500.00	-	Financial assistance to minor research project- Sh. I.K. Manjua, Lecturer in Geography (Code No. 9094)
4.	F.256(4)/78(AH) dt. 10.12.79.	5000.00	5000.00	Nil	4899.65	100-35 (Refunded vide F.R No. 409822 dt. 20.3.82 to U.G.C., New Delhi)	National Adult Education.
5.	F.2-6/78(HH) dt. 31.7.78	3000.00	3000.00	Nil	3000.00	-	Research work in Human- ities including social Sciences-Sh. K. Sharma, Lecturer in History.
6.	Min-H(7)4-35/73-Dev. dt. 27.3.783	-	-	10,000-00	9958.46	41.84	For purchase of Science Equipments.

Sd/-  
(K.K. DHARANANI)  
SENIOR AUDITOR

Sd/-  
PRINCIPAL  
GOVT. COLLEGE NAHAN  
(HP)

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