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

Period :- 4/83 to 3/87.

Part-I

1. Last Audit Note :- The previous audit reports called for the following further remarks:-

(a) Audit Note for the period from 4/76 to 3/83.

The audit and Inspection Note on the accounts was received on 5.9.83, but the annotated reply of the audit and Inspection note was not sent to this department. This was highly irregular. The position of various paras of the audit note was as under :-

Audit Para No.2	Settled.
Audit Para No.3	Unsettled.
Audit Para No.4,a,	Unsettled.
Audit Para No.4(b)	Unsettled.
Audit Para No.4(c)	Unsettled.
Audit Para No.4(d)	Unsettled.
Audit Para No.4(e)	Unsettled.
Audit Para No.4(f)	Unsettled.
Audit Para No.4(g)	Unsettled.
Audit Para No.4(h)	Unsettled.
Audit Para No.4(i)	Unsettled.
Audit Para No.4(j)	Unsettled.
Audit Para No.4(k)	Unsettled.
Audit Para No.4(l)	Unsettled.
Audit Para No.4(m)	Unsettled.
Audit Para No.4(n)	Unsettled.
Audit Para No.4(o)	Unsettled.
Audit Para No.4(p)	Unsettled.
Audit Para No.4(q)	Unsettled.
Audit Para No.4(r)	Unsettled.
Audit Para No.4(s)	Unsettled.
Audit Para No.4(t)	Unsettled.
Audit Para No.4(u)	Unsettled.
Audit Para No.4(v)	Unsettled
Audit Para No.4(w)	Unsettled.
Audit Para No.4(x)	Unsettled.
Audit Para No.4(y)	Unsettled.
Audit Para No.4(z)	Unsettled.
Audit Para No.4(aa)	Unsettled.
Audit Para No.4(bb)	Unsettled.
Audit Para No.4(cc)	Unsettled.
Audit Para No.4(dd)	Unsettled.
Audit Para No.4(ee)	Unsettled.
Audit Para No.4(ff)	Unsettled.
Audit Para No.4(gg)	Unsettled.
Audit Para No.5(a)	Unsettled.
Audit Para No.5(b)	Unsettled.
Audit Para No.5(c)	Unsettled.
Audit Para No.6(a)	Unsettled.
Audit Para No.6(b)	Unsettled.
Audit Para No.7(a)	Unsettled.
Audit Para No.7(b)	Unsettled.
Audit Para No.7(c)	Unsettled.

Contd.page..2/-

Audit Para No.7(d)	Unsettled.
Audit Para No.8(a)	Unsettled.
Audit Para No.8(b)	Unsettled.
Audit Para No.8(c)	Unsettled.
Audit Para No.9	Unsettled.
Audit Para No.10	Settled.
Audit Para No.11	Unsettled.
Audit Para No.12(a)	Unsettled.
Audit Para No.12(b)	Unsettled.
Audit Para No.12(c)	Unsettled.
Audit Para No.12(d)	Unsettled.
Audit Para No.12(e)	Unsettled.
Audit Para No.13(a)	Unsettled.
Audit Para No.13(b)	Unsettled.
Audit Para No.13(c)	Unsettled.
Audit Para No.13(d)	Unsettled.

(b) Objection Statement :- The objection statement for the period from 4/76 to 3/83 was not put up during audit. The same may be shown after compliance at the time of next audit positively.

Part-II

2. Present Audit :- The present test audit and examination of accounts for the period from 4/83 to 3/87, the results of which are setforth in the succeeding paragraphs, was conducted by Shri D.R. Kapila, Section Officer w.e.f. 28.9.87 to 2.1.88. The accounts for the months of 7/83, 1/84, 8/84, 3/85, 5/85, 9/85, 7/86, and 3/87, were subjected to detailed check. The record required in audit was duly put up except that mentioned in the relevant paragraphs here-in-after.

3. Audit Fee :- The audit fee due for the audit of Pupils funds accounts of the college, for the period from 4/83 to 3/87, worked out to Rs.2395.00 (Rs. Two thousand three hundred ninety five only, as per details given below. The Principal, Government, College, Nahan, was requested vide Section Officer's requisition no.76(a) dated 21.12.87, to credit this amount into the Govt. Treasury under the head, "0070-Other Administrative services, 60-Other services, 110, fee for Govt. Audit (H.P.)" under intimation to this department:-

Amalgamated Fund.	Rs.400-00
Building Fund.	Rs.140-00
Health Fund.	Rs.140-00
House Examination Fund.	Rs.140-00
Magazine Fund.	Rs.140-00
Identity Card fund.	Rs.140-00
Physics fund.	Rs.140-00
Chemistry fund.	Rs.140-00
Biology fund.	Rs.140-00
Zoology fund.	Rs.140-00
Geography Fund.	Rs.140-00
Geology Fund.	Rs.140-00
Absence fine Fund.	Rs.140-00
N.C.C. Fund.	Rs.140-00

Contd.page.3/-

Hostel Fund.	Rs.140.00
Red Cross Fund.	Rs. 35-00 (4/86 to 3/87)
Total:-	Rs.2395.00

The chalan may please be sent to this Department for verification which will be returned after needful.

4. (a) Maintenance of funds Accounts

The accounts of various approved students funds were not maintained in accordance with the instructions contained in Rule 136(c) of Education Code. (This was also pointed out in Para 3 of the previous audit note for the period from 4/76 to 3/83). This was not satisfactory. A combined cash book for all funds was maintained in which the income received on account of different funds was firstly shown received in the receipt side of the cash book and then the same were shown deposited in Post Office/Bank in payment side in one account amalgamated fund thus all the funds were mixed up in one account except building fund and Library security accounts, with the result that it was not possible to ascertain as to how much amount of a particular fund lying in P.O./Bank. Moreover, the cash books of amalgamated fund, Building fund and library security only depicted cash in hand, and the balance in Post Office/ Bank was never depicted in the cash books at the end of each month. And even no monthly reconciliation as required under rule 136(c)(ix) of Education code was drown up. This was highly irregular.

From 1.8.86 onwards the cash books were not maintained properly. It was noticed that the payments which were made through cheques to firms etc. no totals of these cheques were, workedout strick in the cash books in payment side but simply references were made in the cash books, with the result that the correctness of the payments made could not be verified in audit. No reconciliation was made at the clase of the month in order to tally the balances as per cash books and balances lying in Post Offices/ Banks. This was not satisfactory. The monthly reconciliation of may be made regularly and the total balance i.e. cash in hand plus in Post Office/ Bank may be depicted in the cash books at the end of each month.

Separate cash books and cash accounts may be maintained for all the funds.

4(b) A sum of Rs.1537.60 appeared to have been short credited/ realised on account of funds, as per daily collection register of fees and funds, as detailed below. The short credited/ realised amounts may be made good. The matter is also brought to the notice of higher authorities for taking such action as may be deemed fit.

Contd..p..4/-

Date	Receipt No's	Amount Realised	Amount credited	Short credited	Page number of daily collection register.
		Rs.	Rs.	Rs.	
23.11.83	92701 to 92732	1661.50	1211.50	450.00	200
4.7.85	201658 to 201933	17386.50	17386.00	0.50	409
25.7.85	201725 to 201800	15897.00	15896.50	0.50	413
31.7.85	202086 to 202155	6368.50	6358.50	10.00	421
2.8.85	202390 to 202460	5932.50	5827.50	105.00	428
7.8.85	202680 to 202700	3253.50	3252.50	1.00	437
8.11.85	203351 to 203443	3453.50	3451.50	2.00	3
11.11.85	203539 to 203700	4523.75	4522.25	1.50	11
21.11.85	203837 to 203851	537.50	535.50	2.00	16
18.12.85	204537 to 204572	8827.50	8827.00	0.50	115
4.2.86	205778 to 205911	3764.40	3712.75	51.65	70
6.2.86	205959 to 206040	1599.60	1579.60	20.00	73
7.2.86	206041 to 206060	757.80	594.85	162.95	75
15.7.86	207578 to 207670	13320.00	12860.50	459.50	146
16.7.86	207671 to 207794	15326.50	15316.50	10.00	150
23.7.86	208076 to 208100	4457.50	4455.50	2.00	162
12.8.86	208303 to 208309	145.50	145.00	0.50	172
22.11.86	208920 to 209903	6543.00	6542.00	1.00	202
26.11.86	209221 to 209387	10563.85	10561.85	2.00	214
24.12.86	209658 to 209659	613.35	533.35	80.00	227
31.12.86	209660 to 209664	201.50	156.50	45.00	227
10.2.87	209682 to 209919	3463.70	3461.70	2.00	235
10.3.87	210701 to 210736	1235.25	1134.25	101.00	268
1.11.85	202771 to 202774	250.50	223.50	27.00	-

G.Total :-1,30,084.20, 1,28,546.60 1,537.60

Contd.p..5/-

4. (c) A sum of Rs.170.00 appeared to have been short credited on account of tuition fee/ admission fee, as detailed below, as per daily collection register, of the college. The short credit/realised amount may be made good immediately.

Date	Receipt No's	Amount Realised	Amount Credited	Amount short credited	Page No's of daily collection register.
		Rs.	Rs.	Rs.	
1.2.84	93301 to 93400	2688.00	2672.00	16.00	224
12.7.86	207155 to 207517	17884.00	17802.00	82.00	141
5.7.86	207578 to 207670	6938.00	6908.00	30.00	146
18.7.86	207905 to 207938	2672.00	2660.00	12.00	155
10.12.86	209625 to 209642	552.00	522.00	30.00	232
			Total:-	170.00	

4.(d) A sum of Rs.3188.00 was realised on account of tuition fee, admission fee etc. vide Receipt No's 202680 to 202700 and 202240 to 202262 on 7.6.85, as per daily collection register. But a sum of Rs.2188.00 was credited into Govt. Treasury vide challan No.13 dated 14.6.85, thus a sum of Rs.1000/- was short credited into Government treasury. The credit of Rs.1000/- into the Government treasury, may be pointed out to this department ~~[illegible]~~ immediately.

4. (e) Non accountal of Rs.632.60

The entries of the amounts Rs.632.60 on account of the following receipts in the daily collection register as well as in the Amalgamated fund cash Book, were not pointed out during audit. It appeared that the amount realised remained unaccounted for and was thus misappropriated/embezzled. The amount of Rs.632.60 may immediately be accounted for in to the Cash book and credited into respective accounts under intimation to this department:-

Date	Receipt No.	Name of student	Roll No. & Class	Amount realised.
				Rs.
19.2.87	210298	Anita	1216 BA-II	62.00
19.2.87	210299	Anuradha.	2114 BSc-II	62.90
19.2.87	210300	Anita	2131 BSc-II	63.55
19.2.87	210301	Urmila	1232 BA-II	61.75
19.2.87	210302	Brij bala	2128 BA-II	62.40
19.2.87	210303	Geeta.	2108 BA-II	62.15
19.2.87	210304	Mahesh.	2103 BA-II	65.05

Contd.p.6/-

Contd.page..12/-

19.2.87	210305	Vatbla	2104	Bsc-II	63.90
19.2.87	210306	Meena	1211	BA-II	67.00
19.2.87	210307	Sonia.	2106	Bsc-II	61.90
				Total:-	632.60
					165.50
					798.10

4.(f) Non accountal of Rs.165.50

Receipt No.201724 dated 25.7.85, was issued in the name of Kiran Chaudhri Roll No.1313 B.Com-I for Rs.165.50, but the entry in the daily collection register as well as in the cash book, was not pointed out during audit. The amount of Rs.165.50 may immediately be got creidted under intimation to this department. This amount appeared to have been misappropriated/embezzled.

5.(a) Building Fund.

Likely case of Misappropriation/Embezzlement of Rs.1575/-

i) A sum of Rs.1575.00 was realised on account of building fund as detailed below, and this amount was shown credited into building fund, Post Office saving account number 740295, as per entries in the cash book of building fund and classified da-ily fee collection register, but from the perusal of the Pass Book of building fund, Post office saving account number, 740295, it was noticed that no credit entries of the amounts were forthcoming in Post Office Pass Book. It appeared that the amounts was not credited into building fund saving account number 740295 but was misappropriated embezzled. The amount of Rs.1575.00 may immediately be credited into building fund Post Office saving account number 740295, under intimation to this Department. The matter is also brought to the notice of higher authorities for taking such action as may be deemed fit.

Date	Receipt No's	Amount Realised.	Date of credit of amount.	Amount shown credited.	Remarks.
4.2.87	210080 to 210148	Rs. 612.00	15.2.87	Rs. 612.00	No credit entry forthcoming in Pass Book of Post Office.
25.2.87	210620 to 210696.	657.00	30.3.87	657.00	-do-
10.3.87	210701 to 210736.	288.00	30.3.87	288.00	-do-
28.3.87	211432 to 211443	18.00	30.3.87	18.00	-do-
			Total:-	1575.00	Contd.p.7/-

Contd.page..12/-

(b) Non accountal of Rs.129-00 in the Cash book of Building Fund:-

i) The following amounts were realised on account of building fund as per classified daily fee collection register, but the credit of the amounts were not ~~[illegible]~~ forthcoming in the Cash book of building fund. It appeared that these amounts remained unaccounted for. These may immediately be accounted for now under intimation to this department.

Date	Page of classified Fee Collection register.	Amount realised. Rs.	Remarks.
27.12.85	126	21.00	Credit of the amounts was not forthcoming in the cash book of building Fund.
24.1.86	39	36.00	
20.3.86	83	9.00	
21.3.86	88	9.00	
24.3.86	96	9.00	
27.3.86	105	45.00	
	Total :-	129.00	

ii) The cash book of building fund was not signed by the bursar/Principal for the period from 8.10.83 to 31.3.87. This was highly irregular. The needful may be done now and compliance shown at the time of next audit.

iii) A combined cash Book was started for day classes and evening classes, with effect from 1.11.85. This was highly irregular. A separate accounts of building fund for evening college may be opened and the amounts credited with effect from 1.11.85, may be withdrawn and deposited into respective building fund. Compliance may be shown at the time of next audit.

iv) The Credit entries of the interest earned on account of saving account of building fund in the Post Office, in the cash book of building fund were not pointed out for the period under audit. The interest earned from Post Office may be credited into Building fund Cash Book and compliance shown at the time of next audit.

v) Irregular credit of Building fund into Amalgamated Fund.

In the following cases the building fund was wrongly credited into Amalgamated fund and This was irregular. The error may be rectified and compliance shown at the time of next audit.

Contd.p..8/-

Date	Detail of Realisation of Building Fund.	Amount credited in to building Fund.	Less credited/ Excess credited	Remarks.
	Rs.	Rs.	Rs.	
23.7.84	472.50	315.00	157.50	
24.7.84	285.00	190.00	95.00	
11.7.83	120.00	Nil.	120.00	
13.7.83	150.00	Nil.	150.00	

6. Amalgamated Fund

Cash Book

i) A sum of Rs.185.78 was lying in Post Office saving account number 731286 of amalgamated fund but no transanction was made after 27.12.83. The interest may be claimed now and complience shown at the time of next audit.

ii) A sum of Rs.2647.95 was allowed interest for the year 1982-83 by the Post Office, in amalgamated fund in the saving account number 731286, but the credit entry of the inerest was not pointed out in the cash book of amalgamated fund. The needful may be done now and compliance shown at the time of next audit.

iii) A duplicate pass book of amalgamated fund saving account No.731286 of Post Office was started w.e.f. 8.8.83, with the result that the entries of credits/drawal for the period from 4.6.83 to 8.8.83, could not be verified in audit. The irregularity may be accounted for.

iv) The Pass Book of Amalgamated fund of state Bank of India Nahan account No.C & I. 25, was not got completed for the period from 16.1.87 to 27.7.87, with the result that the credits/drawals made could not be verified in audit. The needful may be done now and compliance shown at the time of next audit.

v) A cheque No.A/61- 099562 dated 12.12.83 for Rs.700.00 was issued in favour of Sh. Sohan Lal Ad. Hoc lecturer, on account of his pay for 11/83. But it was noticed that Rs.700/- were deducted from Cash on 12.12.83, Whereas the payment was made through cheque. This was irregular, as the payment was made through cheque so the amount was to be deducted from bank coloumn/side instead of cash, thus Rs.700.00 were debited tweice firstly from Cash and secondly from bank. Thus Rs.700/- appeared to have been misappropriated/ which may be recovered from the person's at fault and credited into fund under intimation to this department.

vi) A sum of Rs.139.25 was deposited on 3.12.83 in the Bank, but Rs.139.75 were debited in the Cash book on 3.12.83, thus 0.50 paise were debited in excess which may be refunded to the fund.

Contd.page..9/-

vii) A sum of Rs.5000.00 was transferred from evening College amalgamated fund to-day college amalgamated fund ~~to-day college amalgamated fund~~ cash book on 23.2.85, but the reasons for transfer of amount of Rs.5000/- were not pointed out. These may be intimated.

viii) A sum of Rs.451.00 was realised on accounts of funds on 19.11.85 and the amount Rs.451.00 was debited from the cash book vide page No.235 and credited into the Amalgamated fund account in State Bank of India, Nahan, on 20.11.85 as per entries. But the amount of Rs.451.00 was again debited in the Cash book vide voucher No.30 and shown credited into the amalgamated fund account in State Bank of India, Nahan, on 20.11.85, where as no other credit of Rs.451.00 was forthcoming in the account of state Bank of India, Nahan, on 20.11.85, thus a sum of Rs.451.00 debited from the Cash book from cash balance, appeared to have been misappropriated/embezzled which may be made good from the persons at fault under intimation to this department.

ix) A sum of Rs.4274.00 was realised on account of amalgamated fund on 16.12.85, as per daily collection register of college. Out of this a sum of Rs.3707.00 was accounted for into the Cash book of amalgamated xxx fund and the amount Rs.3707.00 was credited into amalgamated fund account in State Bank of India, Nahan, on 1.1.86. However the balance amount of Rs.567.00 was credited into State Bank of India, Nahan on 3.1.86, without taking the same into account in the cash book of amalgamated fund in income side. The amount of Rs.567.00 may be taken into account in the cash book in income side and compliance shown at the time of next audit.

x) A sum of Rs.213.95 was realised on account of amalgamated fund, as per daily collection register on 5.4.86. Out of this a sum of Rs.186.50 was taken into account in the cash book of amalgamated fund on 5.4.86 and the amount of Rs.186.50 was credited into amalgamated fund account in State Bank of India, Nahan on 7.4.86. However a sum of Rs.27.45 was credited into the bank on 10.4.86, in amgalamated fund account with out taking the same into account in cash book of amalgamated fund in income side. Rs.27.45 may be taken into account in income side and compl-iance shown at the time of next audit.

xi) Receipt No.97525 dated 11.3.85 was issued for Rs.583.95, as refund of advance by Sh.L.K. Manuja, but a sum of Rs. 583.45 were accounted for and thus 0.50 paise were less accounted for which may be credited now.

xii) A sum of Rs.186.50 was realised vide receipt No's 209660 to 209664 dated 30.12.86, as per daily collection register, and a sum of Rs.141.50 was taken into account in cash book of amalgamated fund and Rs.141.50 were credited into Bank on 31.12.86, Thus Rs.45.00 were less taken into account. However a sum of Rs.45.00 was credited into bank on 2.1.87 without taking into account in the cash book of amalgamated fund in income side, so Rs.45.00 may be taken into income side and compliance shown at the time of next audit.

Contd.p.10/-

7. **Advances**

Adjustment of Advances

The accounts of the advances made were required to be obtained and settled at the earliest possible date. 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 in annexure 'A' attached to this audit note were still awaited. 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 checks. The instructions should ~~xxx~~ invariably be complied with in future.

8. **Library Security Account.**

i) Library security Registers:- The library security registers prior to 1986-87 were not maintained, with the result that the refund of security could not be verified in audit in the absence of the library security registers for the period 1983-84 to 1985-86 . The needful may be done now and compliance shown at the next audit.

ii) **Cash Book**

(a) The Cash book of library security was not maintained properly. All the entries of the payments and income were made continously instead of monthly reconciliation. No balance was worked out at the end of each month. This was irregular. The omission may be supplied and compliance shown at the time of next audit.

(b) A sum of Rs.50.00 was realised on account of library securities on 23.11.83, but no income of Rs.50.00 on 23.11.83 in the Cash book of library security in income side was pointed out. The amount Rs.50.00 may be accounted for now in income side and compliance shown at the time of next audit.

(c) Similarly a sum of Rs.75.00 was realised on 25.9.84, on account of library security, but no income on 25.9.84, of Rs.75.00 was shown in the cash book of library security, in the income side. The amount of Rs.75.00 may be accounted for now in income side and compliance shown at the time of next audit.

(d) A sum of Rs.1035.25 was allowed interest for the year 1983-84, by the Post Office on library security account number 741949, but the interest Rs.1035.25 was not accounted for into income side in the Cash book of library security. The needful may be done now and compliance shown at the time of next audit.

iii) **Realisation of library security.**

(a) The following amounts were realised on account of library security, but the amounts were wrongly credited into ~~xxxx~~ Amalgamated fund instead of crediting them into

Contd.p.11/-

Contd.page..12/-

library security account number 741949 in Post Office saving account at Nahan. The needful may be done now and compliance shown at the time of next audit:-

Date	Receipt No's	Amount Realised Rs.	Remarks.
11.7.83	90094 to 90060	400/-	Wrongly credited into Amalgamated fund.
12.7.83	90061 to 90080	500.00	-do-
1.11.85	202771 to 202774	75.00	-do-
27.3.86	206451	25.00	-do-

(b) The library security realised for the period from 8.7.86 to 31.3.87, was wrongly credited into amalgamated fund instead of library security account number 741949 in Post Office saving account at Nahan. The needful may be done now and compliance shown at the time of next audit.

iv) Refund of library security.

(a) The list of cases of lapsed securities was not prepared and these were not treated as lapsed after the prescribed period. The needful may be done now and compliance shown at the time of next audit.

(b) Vr.No.1 to 3 dated 26.4.86 for Rs.2800.00

A sum of Rs.2800.00 was debited in the Cash Book and shown refunded to the students as detailed below, but no vouchers were put up to audit with the result that the amounts debited could not be checked. The omission may be accounted for now and compliance shown at the next audit.

Vr.No.	date	Amount Rs.	Particulars.
1.	26.4.86	1725.00	BA-III students 69 @ Rs.25 each.
2.	26.4.86	475.00	BSc-III students 19 @ Rs.25/- each.
3.	26.4.86	600.00	Arts students 24 @ Rs.25/- each.
		2800.00	

(c) A sum of Rs.19725.00 was drawn from Post Office Nahan vide cheque No.357381 dated 12.4.83, for refund of library security to students, and the security was shown refunded to 742 students on 13.4.83, but the ~~xxxxx~~ relevant vouchers were not put up during audit for necessary check. The same may be put up at the time of next audit.

9. Payments:- Expenditure out of students' funds

Contd.page..12/-

(a) Vr.No.32 dated 21.11.83 for Rs.109.75

A sum of Rs.190.25, was debited from the cash book instead of Rs.109.75, on account of expenditure incurred on educational tour from Nahan to Giri project, on 20.11.83. Thus Rs.80.50 were debited in excess.

Even the voucher was also passed forRs.109.75. The amount Rs.80.50 debited in excess may immediately be got refunded to the amalgamated fund by the person's at fault under intimation to this Department.

(b) Vr.No.12 dated 6.2.84 for Rs.977.95
Vr.No.13 dated 6.2.84 for Rs.133.00

A sum of Rs.977.95 was debited in the Cash Book vide voucher No.12 dated 6.2.84, on account of expenditure incurred on educational tour in respect of 19 Science students from Nahan to Udaipur and back as detailed below:-

	Rs.
50% fare of 19 students.	844.10
T.A. and D.A. to Sh.Abdul Ghafoor, incharge.	133.85
Total :-	977.95

But vide vouchers No.13 dated 6.2.84 a sum of Rs.133.00 was again debited in the cash book, on account of T.A. and D.A. of Sh. Abdul Ghaffor incharge of educational tour, which had already been debited in the Cash book vide vouchers No.12 dated 6.2.84. Thus Rs.133.00 were debited twice from the cash book and appeated to have been misa propriated/. The same may be recovered from the person's at fault and compliance intimated to this department.

(c) Vr.No.158 dated 18.8.83 for Rs.175.00

A sum of Rs.175.00 was debited in the Cash book on account of T.A. and D.A. to Shri P.L. Sharma, Lecturer, for undertaking journey from Nahan to Shimla and back on 4.8.83, but the total of T.A. Bill was wrongly worked out to Rs.175.00 instead of correct, total of Rs.165.00 thus Rs.10.00 were paid in excess which may be recovered and credited into fund. Compliance may be shown at the time of next audit.

(d) Vr.No.2 dated 11.7.86 for Rs.50/-

A sum of Rs.50.00 was paid to Shri Basant Singh, Nahan, on account of breaking charges of Almirah. This was not a fit charge from the amalgamated fund. This expenditure may either be justified or else be recovered from the person's at fault and credited into amalgamated fund. Compliance may be shown at the time of next audit.

(e) Vr.No.101 to 119 dated 19.7.83 for Rs.1918.25

A sum of Rs.1918.25 was debited in the Cash book of amalgamated fund on account of electricity charges bills. Thus was irregular. The amount may be recouped from conting

Contd.p.13/-

every and refunded to amalgamated fund. Out of this a sum of Rs.343.25 was a bill of electricity chages of hostel, Rs.343.25 may therefore be recouped from hostel fund and compliance shown at the time of next audit.

(f) Vr.No.39 dated 20.2.87 for Rs.5205.75

A sum of Rs.5205.75 was paid to H.P.S.E.B Nahan on account of electricity charges bills as detailed below :-

Meter No.	Amount. Rs.
C.G.7	4.50
C.G.11	185.65
C.G.6	49.00
C.G.5	4966.60
Total :-	5205.75

However a sum of Rs.4966.60 was refunded on 20.4.87 vide receipt No.211872 and a sum of Rs.239.15 was still not refunded to the amalgamated fund which may be refunded immediately under intimation to this Department.

(g) Vr.No.27 dated 8.7.83 for Rs.208.80

A sum of Rs.208.80 was debited in the Cash book on account of cost of one black board glass size 4'x3' paid to M/S Ram Saroop ved Parkash, Nahan. The sanction was accorded for Rs.200/- and the voucher was also passed for Rs.200/- whereas in the cash book the amount debited was Rs.208.80. Thus Rs.8.80 were debited in excess which may be got refunded to the fund from the persons at fault.

(h) Vr.No.6 dated 5.9.84 for Rs.360.00

A sum of Rs.360.00 was paid to Sh. Santosh Kumar Hostel superintendent, Govt. College, Nahan, as loan for payments of securities. The amount may be immediately refunded to the got fund.

(i) Vr.No.9 dated 2.5.85 for Rs.290.00

A sum of Rs.290.00 was paid to M/S Chambala, Traders, Nahan on account of cost of 14.50 meteres kapestry for Principal Office. This was not a fit charge on the amalgamated fund. The amount may be recouped out of countingencies and compliance shown at the time of next audit or this expenditure be got regularised with the sanction of competent authority.

(j) Vr.No.11 dated 26.11.86 for Rs.118.00

A sum of Rs.118.00 was paid to S.D.O. H.P.S. E.B. Nahan vide receipt No.93166 dated 28.11.86 ,on account of consumers ~~xx~~ share of boarding house. This expenditure was to be met out of bowarding house expenditure. The amount may be recouped from the proper source, credited into of Fund and compliance shown at the time of next audit.

Contd.p..14/-

(k) Vr.No.12 dated 6.1.86 for Rs.177.60

A sum of Rs.177.60 was debited in the Cash Book on account of remuneration paid to supervisory staff of O.T. Shastri examination held on 15.3.85, but the recoupment of Rs.177.60 was not pointed out during audit. The amount Rs.177.60 may be recouped and compliance shown at the time of ~~xxx~~ next ~~xxxxxx~~ audit.

(l) Vr.No.46 of 7/83 for Rs.143.75

A sum of Rs.143.75 was paid to Sh. P.L. Sharma lecturer on account of journey performed from Nahan to Shimla and back on 6.4.83, in connection with N.S.S. meeting held at Shimla. The amount was to be met out of N.S.S. funds. The amount may therefore be refunded to the amalgamated fund.

(m) Vr.No.51 dated 7/83 for Rs.23.00

A sum of Rs.23.00 was debited in the cash book on account of T.A. and D.A. paid to Sh. Iqbal singh for collecting two practical tables for botony department, from Paonta Sahib. The purchase was effected out of Govt. funds and thus the T.A. and D.A. was to be paid out of Govt. funds. The amount of Rs.23.00 may be refunded Amalgamated Fund.

(n) and Vr.No.5 dated 9.8.86 for Rs.493.00
Vr.No.11 dated 11.1.87 for Rs.493.00

A sum of Rs.493.00 was paid to M/S Surya Parkashan, Nai Sarak, New Delhi, on account of supply of books vide bill No.35 dated 8.10.85. Firstly the payment was made through crossed cheque No.113123 dated 9.8.86. Again a draft No. 597634 dated 20.1.87 for Rs.493.00 was issued in favour of M/S Surya Parkashan, New Delhi, on his request that the payment was not received, but no verification from Bank was obtained before issuing a bank draft. The necessary verification may be done from bank to avoid double payment Compliance may be shown at the time of next audit.

(o) Vr.No.2 dated 4.3.87 for Rs.92.00

A sum of Rs.92.00 was paid to Sh. S.C. Parkash Lecturer, on account of cost of 11 window panes @ Rs.7/- Rs.77.00 plus Rs.11.00 as fitting charges.(total Rs.88.00) but a sum of Rs.92.00 was paid. Thus Rs.4.00 were paid in excess which may be refunded and credited to the Amalgamated fund.

(p) Vr.No.30 dated 9.2.87 for Rs.233.65

A sum of Rs.233.65 was debited in the cash book on account of supply of stationary articles from M/S Jain Brothers, Nahan, against Rs.232.65, thus Re.1.00 was debited in excess which may be refunded to the fund.

Contd.p.15/-

(q) Vr.No.6 dated 5.3.87 for Rs.110.00

A sum of Rs.110.00 was debited in the Cash Book on account of prizes, of declamation held on 25.2.87, regarding planning forum. The amount was to be paid out of grant of planning forum. The needful may be done now. The amount may be recouped now and credited into Amalgamated fund and compliance shown at the time of next audit.

(r) Vr.No.5 dated 4.3.87 for Rs.400.00

A sum of Rs.400.00 was debited in the Cash Book on account of prizes given to 4 students, in cash, on account of merit in the H.P. University examination held in April, 1986. The prizes were given in Cash instead of kind which may be justified.

The proper actual payee's receipts were also not obtained. The needful may be done now and compliance shown at the time of next audit.

(s) Vr.No.53 dated 26.2.86 for Rs.1100.00

A sum of Rs.1100.00 was paid to Shri K.S. ~~But~~ Bist, Superintend-ent Govt. College, Nahan out of amalgamated fund for the period from 3/85 to 1/86 @ Rs.100.00 P.M., on account of remuneration for extra work. The justification/authority for giving remuneration to college superintendent in addition to his pay may be given/quoted failing which the amount in question may be recovered and credited into Amalgamated fund.

The matter is also brought to the notice of higher authorities for taking necessary action.

(t) Vr.No.18 dated 6.9.86 for Rs.700.00

A sum of Rs.700.00 was paid to Shri K.S. Bist superintendent as remuneration out of amalgamated fund for the period ~~xxxxx~~ from 3/86 to 8/86, @ Rs.100.00 P.M. The authority/justification for giving remuneration out of amalgamated fund in addition to his pay may be given quoted, failing which the amount be recovered and credited into amalgamated fund. The period from 3/86 to 8/86, comes to six ~~m~~ months where as the payment was made for seven months and thus Rs.100/- were paid in excess, which may also be refunded to the amalgamated fund under intimation to this department.

(u) Vr.No.41 dated 29.1.86 for Rs.6581.90

A sum of Rs.6581.90 was paid to M/S S. Dinesh and Co. Jalandar on account of supply 3 cash registers and 275 boys attendance Registers. The expenditure called for the following audit observations which may be attended to :-

Contd.page..16/-

		Rs.
3 cash registers @ Rs.530/-		1590.00
275 Attendance Registers @ 19.95		5486.25
	Total:-	7076.25
	Less 7%	495.35
	Net Payable.	6580.90

i) The amount payable was Rs.6580.90 but a sum of Rs.6581-90 was paid and thus Rs.1.00 was paid in excess which may be refunded to the fund.

ii) Although the quotations of three suppliers were on the record but from the perusal of these quotations it appeared that these were obtained by Hand as the notice inviting quotations was also not put up.

iii) The Purchase of 275 ~~xxx~~ attendance Registers (Boys) out of amalgamated fund was not a fit charge from the amalgamated fund. The expenditure may be got regularised with the sanction of the competent authority failing which the amount be refunded to the fund.

(iv) In the following cases, the forms of students were submitted late to Himachal Pradesh ~~xxxxxxxxx xx~~ University alongwith late fee, but the realisation of examination fee alongwith late fee was not pointed out during audit. The same may be shown at the next audit failing which the amount paid be made good by the persons at fault and compliance intimated to this department.

Sr. No.	Date	Amount	Name Roll No.& Class	Examination Fee	Late fee paid.
		Rs.		Rs.	Rs.
29	20.3.86	120/-	Manoj Kumar B.A.II Roll No.60551	20/-	100/-
30	20.3.86	126/-	Chander Singh B.A .I Roll No.79156	26/-	100/-
31	20.3.86	126/-	Shamsher Singh BA.I Roll.No.79155	26/-	100/-
32	20.3.86	126/-	Rajinder Kumar BA-I 79154	26/-	100/-
33	20.3.86	136/-	Bhim Singh B.Com.I 74797	36/-	100/-
34	20.3.86	142/-	Mohamad Akram B.A.I 72563.	42/-	100/-
40	29.3.86	126/-	Ranjit Singh B.A.I 79157	26/-	100/-
41	29.3.86	126/-	Roop Chand B.A.I 79158	26/-	100/-

Contd.page..17/-

(w) Vr.No.4 dated 26.6.86 for Rs.407.00

A sum of Rs.407.00 was paid to Himachal Pradesh, University, Shimla on account of settlement/removal of discrepancies in respect of PUc/BA, Arts/Science, of late fee and practical examination fee etc. of students but no recovery of amount paid was pointed out in audit. The same may be shown at the time of next audit.

(x) Vr.No.31 dated 8.7.83 for Rs.33/-

A sum of Rs.33.00 was paid to M/S Ram Krishan Ram chand, Nahan, on account of cost of fooder for animals but no rate and weight was indicated in the receipt in order to check the correctness of the payment made. The omission may be supplied and compliance shown at the time of next audit.

(y) Vr.No.29 dated 26.8.86 for Rs.272/-

A sum of Rs.272/- was paid to Smt. Jaya Chauhan, D.P.E, on account of Regimental fund of N.C.C. girls, but no actual payees receipt was put up/shown to audit. The same may be shown failing which the amount be refunded to the fund.

(z) Vr.No.43 dated 24.11.83 for Rs.1499.50

A sum of Rs.1499.00 was debited in the Cash book of one day educational tour from Nahan to Mussorie and back on 22.11.83 as detailed below :-

	Rs.	
50% Bus fare of 55 students from Nahan to Mussorie and back.	1404.00	(29 Boys + 26 girls
T.A. and D.A. to lecturers to escort students.	94-50	For 3 lecturers @ Rs.31.50 each.
Total :-	1499.50	

The above expenditure called for the following audit observations which may be attended to.

i) As per rule 135(15) of Education code 'not more than one teacher/lecturer for every 20 students in case of girls and 30 students in respect of boys, to escort students going out on educational tour was who allowed. During the course of audit it was noticed that this instruction was not followed resulting into excess payment. In the above case only two lecturers could be allowed are escort ~~xxxxxxxxxx~~ but three lecturers were allowed to ~~xxxxxxxxxxxxxx~~ escort the students resulting in excess payment of Rs.31.50 which may be refunded to the fund by the person's at fault.

ii) T.A. and D.A. was also paid out of amalgamated fund instead of Government funds. The amount may be refunded to the fund.

Contd.page..18/-

(aa) Vr.No.33 dated 21.1.84 for Rs.8029.65

A sum of Rs.8029.65 was debited on accou t of expenditure to Youth Festival held at Una wee.f. 21.12.83 to 23.12.83, as detailed below :-

		Rs.
i)	Fare of full bus 52 seater from Nahan to Una and back.	5000.50
ii)	Bus permit.	16.00
iii)	T.A. and D.A. to lecturers.	420.00
iv)	D.A. to students.	1701.00
v)	Refreshment.	150.00
vi)	DA and TA to choukidar.	49.50
vii)	Miscellaneous Expenditure.	0692.65
	Total	8029.65

The above expenditure called for the following audit observations which may be ~~xxxxxx~~ attended to :-

i) The bus fare from Nahan to Una was Rs.19.50 as per T.A. bill of Sh. Chura Khan, Peon who travelled by bus on 20.12.83, thus the fare from Nahan to Una and back come to Rs.39.00 only. Forty two students participated in the Youth festival and three lecturers escorted the students, thus total 45 persons travelled from Nahan to Una and back. The total fare comes to Rs.1755.00 only for 45 persons @ Rs.39.00 each whereas Rs.5016.50 were paid as fare charges of a bus resulting into excess/ wasteful expenditure amounting to Rs.3261.50. Thus amount could be saved by hiring a full bus instead of availing 50% concession from transport. The responsibility for this wasteful expenditure may be fixed or else the expenditure be got regularised with the sanction of the competent authority.

The compliance may be shown at the time of next audit.

ii) A sum of Rs.16.00 was debited in cash back on account of permit charges of bus the but the challan was not put up to verify the payments made.

iii) As per rule 135(15) of Education code, only two lecturers were admissible to escort the 42 students (one lady lecturer + one gents) where as three lecterers were allowed to escort the 42 studnets, thus excess payment of T.A. & D.A. to one lecturers amounting to Rs.150/- was made which may be refunded by the person's at fault.

iv). T.A. and D.A. was paid in excess as detailed below for the period 20.12.83 to 24/12/83.

contd.page..19/-

..20/-

i)	Sh. G.C. Sood Lecturer.	9.35
ii)	Smt. T.Sangra Lecturer.	9.35
iii)	Sh.G.P. Pathak.	7.50
	Total :-	26.20

The amount of Rs.26.20 paid in excess may be recovered or made good by the person's at fault.

(bb) Vr.No.7 dated 24.8.84 for Rs.1664.00

A sum of Rs.1664.00 was paid to M/S Ashoka Sports House, Meerut, on account of supply of 2000 identity cards, but the quotations/ disposal were not pointed out. The omission may be supplied and compliance shown at the time of next audit.

(cc) Vr.No.15 dated 12.3.85 for Rs.252.00

A sum of Rs.252.00 was paid to M/S Khash Enterprieses, Nahan, on account of supply of 4 T.Shirts and 4 shorts, but 50% cost of the dresses was not credited which may be credited now and compliance shown at the time of next audit.

(dd) Vr.No.26 dated 12.3.85 for Rs.254.80

A sum of Rs.254.80 was paid to M/S Panjab Sports House, Ambala cantt, on account of supply of 10 Vests and 10 sharts, but the 50% cost of the above articles was not credited into the fund, which may be credited now and compliance shown at the time of next audit.

(ee) Vr.No.20 dated 14.9.85 for Rs.4401.65

A sum of Rs.4401.65 was debited in the Cash book on account of youth Festival held at Kulu wef 12.9.85 to 18.9.85 as detailed below :-

i)	Bus fare from Nahan to Kulu and back.	1638.00
ii)	Reservation charges.	20.00
iii)	D.A. to sudents.	1260.00
iv)	T.A. & D.A. to Sh. Rakesh Kumar. Assistant Director.	182.00
v)	T.A. and D.A. to Sh.Rohit Director.	278.00
vi)	Refreshment charges.	260.00
vii)	Entry fee.	30.00
viii)	Security.	50.00
ix)	T.A. & D.A. to Sh. Tomar.	365.00
x)	Misc. Exp.	318.65
	Total:-	4401.65

Contd.20/-

The above expenditure called for the following audit observations which may be attended to :-

i) A sum of Rs.20.00 was paid as reservation charges which was not fit charge on the fund. The amount may be made good by the person's at fault.

ii) A sum of Rs.50/- was deposited as security (refundable) at Kulu, but its credit of refund was not pointed out during audit. The amount may be got refunded and credit shown at the time of next audit.

iii) The sanction of Director Sh. Rohit was obtained for 5 days @ Rs.25.00 per day where as he was paid for six days resulting into excess payment for one day i.e. Rs.25/- which may be refunded to the fund.

(ff) <u>Vr.No.31 dated 22.1.86 for Rs.1171.00</u>

A sum of Rs.1171.00 was debited on account of expenditure of students central Association, election held on 23.9.85, as detailed below :-

i)	Tea and sweets on 23.9.85.	206.00
ii)	Tea on 19.9.85.	39.50
iii)	Printing charges of ballat papers.	580.00
iv)	Remuneration to Sh.Shiv Raj Clerk.	125.00
v)	Misc. stationary etc.	220.50
	Total:-	1171.00

The above expenditure called for the following audit observations which may be attended to :-

i) details [illegible] tea and [illegible] A sum Rs.245.50 was debited on account of Tea, sweets etc. were served, were forthcoming. The same may be supplied at the next audit.

ii) A sum of Rs.125.00 was paid as remuneration to Sh. Shiv Raj Senior Clerk of the college. The authority and reasonability for payment out of amalgamated fund as remuneration may be quoted failing which the amount be refunded by the persons at fault.

iii) A sum of Rs.40/- was paid to Sh. Ram Bhadur Nahan on account of carriage charges of table etc. but no details were indicated. The omission may be supplied and compliance shown at the next audit.

(gg) <u>Vr.No.Nil for 9/86 for Rs.1100.70</u>

A sum of Rs.1100.70 was debited in the cash book on account of students central Association, election expenditure held on 25.9.86, as detailed below :-

Contd.p.21/-

		Rs.
i)	Printing ~~of~~ Ballat Papers.	400.00
ii)	Refreshment.	338.00
iii)	Remuneration to Sh. Shiv Raj.	150.00
iv)	Stationary.	135.20
v)	Misc. Exp.	77.50
	Total :-	1100.70

The above expenditure called for the following audit observations which may be attended to :-

I) A sum of Rs.338.00 was debited on account of tea and sweets at the time of S.C.A election held on 25.9.86, but details such as to whom the tea and sweets were served were not indicated, The expenditure may be justified in the light of rules failing which the amount be refunded to the fund by the persons at fault.

ii) A sum of Rs.150/- was ~~xxx~~ paid to Sh. Shiv Raj Senior Clerk on acc ount of remuneration for S.C.A. election, which may be justified/failing which the amount be recovered and credited in to fund.

iii) The stock entries of the stationery purchased and the ballat papers was also not pointed out during audit. The omission may be supplied at the time of next audit.

(hh) Vr.No.5 dated 24.8.84 for Rs.149.80

A sum of Rs.149.80 was paid to Sh. Tej Bhadur, Janta Tea stall, Nahan, on account of supply of coffee, 65 cups, but the purpose and details such as to whom the coffee was served were not mentioned in the voucher with the result that the expenditure could not be admitted in audit. The amount may be refunded to the fund or this payment be justified fully.

(ii) Vr.No.9 dated 11.3.87 for Rs.95.00

A sum of Rs.95.00 was paid to Sh. Krishan Lal Halwai, Nahan on account of supply of sweets, at thetime of meeting of S.C.A. held on 20.3.87, but the number of participants was not indicated. Even the refreshment in any case should not exceed Re. one for each person.

The omission may be accounted for now .

(jj) Vr.No.38 dated 31.10.86 for Rs.1486.75

A sum of Rs.1146.00 was debited on account of expenditure incurred on Hockey women championship held at Shimla w.e.f. 2.11.85 to 6.11.85, as detailed below :-

		Rs.
i)	Bus fare of 10 students from Nahan to Shimla and back.	460.00

Contd.p.22/-

ii)	D.A. to students.	450.00
iii)	Refeshment charges.	40.00
iv)	T.A. and D.A. to Smt. Jaya. Chauhan, D.P.E.	196.00
	Total :-	1146.00

The above expenditure called for the following audit observations which may be attended to :-

i) As per note recorded by Smt. Jaya Chauhan, D.P.E. the original receipt of bus fare charges, was lost by her in the adjustment account. So it was noticed that she debited full bus fare charges of 10 students from Nahan to Shimla and back i.e. @ Rs.46.00 per student, where as the 50% concession was admissible in bus fare as per provision by Himachal Road Transport corporation with the result that a sum of Rs.191.00 was debited in excess as it was clear from receipt No.508 dated 28.10.85 from Himachal Road Transport corporation, that the bus fare charges on 50% concession from Nahan to Shimla and back was Rs.26.90 for each student. From the note it appeared that she (Smt. J aya Chauhan) might have last the concessional receipt but charged full bus fare of all participants, and resulting into loss of Rs.191.00 as detailed below which may be made good by the person's at fault. Under intimation to this Department. Even no bus tickets were, available.

i)	Bus fare from Nahan to Shimla and back of 10 students charged @ Rs.46/- each student.	Rs. 460-00
	50% Bus fare admissible @ Rs. 26.90 each student of 10 students from Nahan to Shimla and back.	269.00
	Excess charged.	191.00

(kk) <u>Vr.No.27 dated 9.2.87 for Rs.6270/-</u>

A sum of Rs.6270/- was paid to M/S S.Dinesh and Co. Jallandar, on account of printing charges of question papers, The expenditure called for the following audit observations in which may be attended to :-

i) Out of Rs.6270/- a sum of Rs.900/- was paid on account of printing charges of evening/question papers. Amount of Rs.900/- may be recomered from the evening College and compliance shown at the time of next audit.

ii) No quotations were called. In future ~~xxxxxxxxxxxx~~ quotations/ tenders may be called to get the benefit of market competition.

iii) No specimen copy of each question papers, painted was retained. The needful be done in future.

(ll) <u>Vr.No.23 dated 31.3.87 for Rs.13086.00</u>

A sum of Rs.13086.00 was debited in the cash book on

Contd.p.23/-

account of expenditure incurred in connection with the Annual Prize Distribution function of college, held on 7.3.87. The above expenditure called for the following audit observations which may be attended to :-

i) A sum of Rs.182.00 was paid to M/S Pawan Kumar & Co. Nahan, on account of Printing charges of 200 invitation cards, but no stock entries were shown to audit.

ii) A sum of Rs.1450.26 was paid to M/S Universal Book Store, Sector 17, Chandigarh, on account of cost of books for prizes to be given to evening college students. The expenditure amount of Rs.1450.26 may be recouped out of evening college and compliance shown at the time of next audit.

iii) A sum of Rs.148.50 was paid to M/S University Book Depost sector 17, Chandigarh, on account of 13 General books but the names of books were not indicated in the bill. The omission may be supplied and compliance shown at the time of next audit.

iv) A sum of Rs.3080.48 was paid to M/S Universal Sports Co.Sector-17 Chandigarh, on account of supply of momentoes with engraving. Three quotations were in record but no letters for calling quotations were put up. This was not satisfactory. The omission may be accounte for.

v) Out of Rs.3080.48, a sum of Rs.993.20 was paid on account of cost of momentoes with engraving for evening College. The amount Rs.993.20 may be recouped from evening college and compliance shown at the time of next audit.

vi) A sum of Rs.1154.70 was debited on account of expenditure on refreshment, but the details of the expenditure e.g. to whom the tea and sweets served were not pointed out the result that the amount debited could not be admitted in audit. This information may please be supplied at the next audit. The refreshment was admissible to the participants and guests @ Re. 1.00 each only. The expenditure of Rs.1154.70 may therefore be justified.

vii) A sum of Rs.1005-72 was paid to M/S D.C.M cloth house, Nahan, on account of supply of cloth, but its further disposal alongwith necessary details were not pointed out. The omission may be supplied and compliance shown at the time of next audit.

viii) The expenditure on annual prize distribution function should not exceed 3% of the realisation of the amalgamated fund. It may be ensured that this requirement was observed.

(mm) <u>Vr.No.26 dated 31.3.87 for Rs.809.25</u>

A sum of Rs.809.25, was debited in the cash Book, on account of one day papulation Education tour, held on 15.2.87, at Miserwala. District Sirmour H.P. The expenditure called for the following audit observations which may please be attended to :-

Contd.p.24/-

i) The amount was to be reccouped out of grant of Adult population. The needful may be done now and compliance shown at the time of next audit.

ii) One lecturer was to escort 30 students, whereas three lecturers escorted the 30 student, thus the T.A. and D.A. paid in excess to two lectu ers which may be justified. (Rs.90.25 @ Rs.45.25 each). Above all the T.A. & D.A. was to be paid out of Government funds.

The daily was paid @ 31.25 instead of Rs.25/- basic daily for same day journey. Thus Rs.6.25 were paid in excess to S/Sh. V.P. Bansal, P.L. Sharma, and G.C. Sood which may be recovered and credited into the fund.

(nn) **Payment of salary to Ad-hoc Lecturers.**

Following lecturers who were appointed on Ad-hoc basis were paid their salaries out of amalgamated fund. The authority for making payments of salaries to the lecturers out of amalgamated fund may be pointed out or else the amounts paid be reccouped from the proper source and credited in to the amalgamated fund.

Mm

Vr.No.	Date	Amount Rs.	Name of Lecturer	Remarks.
240	11.10.83	645.80	Sh. Sohan Lal	Period 13.9.83 to 10.10.83.
7	12.12.83	700.00	Sh.Sohan Lal.	for 11/83
16	5.1.84	700.00	Sh.Sohan Lal.	for 12/83
10	1.10.85	583.00	Smt.Promil	for 9/85
9	1.10.85	800.00	Sh. Sudar-Shan Lal	for 9/85
11	1.10.85	800.00	Sh. Sohan Lal	for 9/85
2	2.12.85	1000.00	Sh. Sohan Lal	For 11/85.
4	4.3.87	750.00	Sh. T.R. Parashar	for 2/87
1	1.10.84	606.65	Sh.Sohan Lal.	for 9/84
6	1.11.84	700.00	Sh.Sohan Lal.	for 10/84.
15	15.11.84	700.00	Smt. Leela Devi	for 10/84
2	1.3.86	700.00	Smt. Promila	for 2/86.
		8685.45		

(oo) In the following cases, the stock entries were not pointed out during audit, with the result that the expenditure could not be admitted in audit. The omission may be supplied at the time of next audit.

contd.page...25/-

Vr.No. date	Amount Rs.	Particulars.
45 of 7/83.	101.55	Cost of one tube fixture alongwith flexible wire.
91 of 7/83	50.10	Cost of file covers.
77 of 7/83	15.00	Cost of one hand book.
33 of 1/84	13.60	Cost of cells.
33 A of 1/84	7.00	Cost of cells.
17 of 8/84	3.50	Cost of Refil.
4 of 6.3.85	150.00	Cost of Ten shoes.
3 of 1/84	96.85	Cost of tube rods and chokes.
27 of 9/85	129.25	Cost of 4 bags of lime.
31 of 1/86	100.00	Cost of stationary articles.
31 A of 1/86	12.00	Cost of Ball Pens.
31 of 1/86	580.00	Cost of Ballat papers.
43 of 2/86	936.70	Cost of shoes.
4 of 1/84	96.65	Cost of tube rods and chokes.
70 of 3/85	7.50	Renewal of Radio (No.Stock entry of Radio set)

was pointed out).

(pp) In the following cases the actual payees receipts were wanting which may be obtained now and put up for check at the time of next audit.

Vr.No.date		Amount Rs.	Remarks.
92	7/83	2084.64	Paid to Him Susgico and Chemical Shimla.
93	7/83	1713.82	Paid to M/S Labaratory Instruments and chemicals Ambala Cantt.
94	7/83	2766.76	Paid to M/S K.L. Scientific and Chemicals Ambala cantt.
95	7/83	1323.00	Paid to M/S Universal & Co. Book store, Chandigarh.
4	12/83.	1000.00	Paid to the Manager Basant Cinema, Nahan.
11	1/84	1652.85	Paid to M/S E.D. Galigotias and sons New Delhi.

Contd..p.26/-

12	1/84	2148.30	Paid to M/S Universal Book Store, Sector 17, Chandigarh.
33 to 38	9/85	5358.80	-do-
39	9/85	682.60	Paid to English Book Depot Dehradune.
40	9/85	236.25	Paid to M/S Shivalik Book Centre, Sector 17-D Chandigarh.
43	9/85	40.50	Paid to M/S Gautam publication Mandi.
44	9/85	63.00	Paid to M/S Gayatri Prakashar Mandi.

(qq) <u>Payment of T.A. & D.A. out of Amalgamated Fund</u>

The followin lecturers/Officials were paid T.A. and D.A. out of amalgamated fund. As per rule 135 of H.P. Education code the payment of T.A. and D.A. is to be made out of Government funds. During the course of audit it was noticed that the T.A. and D.A. was paid out of Amalgamated fund instead of Government funds. The authroity for the payment of T.A. and D.A. out of amalgamated fund may either be quoted or else the amount irregularly paid be got refunded to amalgamated.

Vr.No.	Date	Amount Rs.	To whom paid	Particulars.
157	8/83	152.50	Sh.Padmanabhan	To attend the meeting in H.P.University for sports.
158	8/83	175.00	Sh.P.L.Sharma	No purpose was indicated.
186	9/83	133.75	Sh.V.P.Dogra.	To collect stationary articles from Shimla.
195	9/83	206.75	Sh.P.L.Sharma.	To escort the students to volley ball championship at Sundernagar.
45	11/83	165.00	Sh.P.L.Sharma.	To escort the students for table Tenis championship at Shimla.
10	12/83	195.00	Smt.Sushila Kapoor.	To escort the students Athletic meet at Mandi.
33	1/84	150.00	Sh.G.C.Sooda.	To escort the students for Youth festival at Una.
		1178.20		

Contd.page..27/-

~~4~~	~~3/85~~	~~165x00x~~	~~xmkxshxxhkxxkmxngx~~	~~Yo~~
33	1/84	120/-	Sh.G.P.Pathak	-do-
33	1/84	150.00	Smt.T.N.Sangra.	-do-
4	3/85	165.00	Smt.Shashi Poonga	To escort the students to Shimla.
Nil	3/85	232/-	Sh.L.K.Manoja	To escort the students for yourth festival at Shimla.
20	9/85	365/-	Sh.J.R. Tomar.	To escort the students for Youth festival at Shimla.
13	1/86	232/-	Sh.Dasuza.	To escort the students for volley ball at Sundernagar.
30	10/86	255.00	Sh. J.R.Tomar.	To escort the students for youth festival at Mandi.
30	10/86	255.00	Sh. Sunder Singh.	-do-
23.	3/87	74.00	Sh.G.C. Sood.	To purchase books at Chandigarh.
23	3/87	61.50	Sh.P.L.Sharma.	To purchase medals at Chandigarh.
32	3/87	45.25	Sh.P.L.Sharma.	To escrort the students for adult education tour.
32	3/87	45.25	Sh.V.P.Bansal.	-do-
32	3/87	45.25	Sh.G.C.Sood.	-do-
		2045.25		

2045.25
1178.20
3223.45

(rr) Refreshments:-

The refreshments to students were to be given in connection with the students functions and matches. But it was observed that students were allowed refreshments during practice period vide instances given below. The signatures of the participants, to whom the refreshment was allowed, were also not obtained on the acquittance rolls, but the payments, were made to shopkeepers. The refreshment allowed during practice may be justified failing which the amounts paid may be got regularised with the sanction of the competent authority. Other omissions may also be accounted for.

Contd.Page..28/-

Vr. No.	Date	Amount Rs.	Particulars.
22	11/83	202.50	Paid to Sh.Harisaran, Halwai, Nahan Refreshment given to players of foot ball for 18.8.83 to 27.8.83 and volley ball team for 26.8.83 to 4.9.83.
19	11/83	102.00	Paid to Sh.Harisaran Halwai, Nahan Refreshment given to basket ball eam, from 1.10.83 to 10.11.83.
33	11/83	120.00	Paid to Sh.Harisaran Halwai, on account of Refreshment to cricket team for 16 players for 2 8.10.83 to 6.11.83.
45	11/83	37.50	Paid to Sh.Harisaran Halwai, Refreshment to Table Tenis team for 21.11 83 to 30.11.83.
3	12/83	37.50	Paid to Sh.Harisaran, Halwai, Refreshment to Table Tenis players for 15.11.83 to 20.11.83.
10	12/83	52.50	Paid to Sh.Harisaran Halwai, Refreshment to volley ball team for 30.11.83 to 6.12.83.
21	1/84	15.00	Paid to Sh.Harisaran Halwai, Refreshment to wreslter team for 10.10.83 to 19.10.83.
22	1/84	20.25	Paid to Sh.Harisaran Halwai Refreshment to Kabaddi team for 1.11.83 to 3.11.83.
23	1/84	112.50	Paid to Sh.Harisaran Halwai, Refreshment to Hockey team for 18.11.83 to 27.11.83.
27	1/84	43.50	Paid to Sh.Devinder Halwai, Refreshment to 58 students for 4.12.83 to 6.12.83.
28	1/84	120.00	Paid to Sh.Harisaran, Halwai, refreshment to 160 players on 5.12.83.
33.	1/84	150.00	Paid to Sh.Teja Halwai, Nahan Refreshment to 40 students for 5 days for 15.12.83 to 19.12.83.
29.	1/84	71.00	Paid to Sh.Rajender Halwai, Nahan for tea 142 cups no detail to whom served.

Contd.page..29/-

30	1/84	44.00	Paid to Sh.Kashmiri Lal Halwai for supplyoftea 88 cupes but no detail.
4	3/85	75.00	Paid to Sh.Rajeev Kumar Halwai, for refreshment to Basket ball team for 22.9.83 to 1.10.83.
Nil	3/85	105.00	Paid to Sh.Mukhtiar Ahmed Halwai Refreshment to folk dance team for 25.11.84 to 4.12.84.
40	3/85	112.00	Paid to Sh.Krishan Lal Halwai, Refreshment to Athletic team for 26.11.84 to 6.12.84.
40A	3/85	41	Paid to Sh.Harisaran Halwai refreshment to Athletic teams.
20	9/85	140.00	Paid to Sh. Rattan Lal Halwai, on account of refreshment for youth Festival team.
20	9/85	120/-	Paid to Sh. Ram Dass refreshment to 20 players for 6 days @ Rs.1.00 per player (No detail).
31	10/86	100.00	Paid to Sh. Harisaran Halwai, refreshment to volley ball team for 30.8.86 to 8.9.86.
2.	2/87	160.00	Paid to Sh. Hari Krishan Halwai, refreshment to Hockey team 8.12.86 to 17.12.86.

(ss) Invalid Expenditure out of Amalgamated Fund.

The following expenditure did not constitute a fit charge on amalgamated fund. The expenditure may be got regularised with the sanction of competent authority failing which the amount be refunded to the fund.

Vr.No.	date	Amount Rs.	Particulars.
8	5/85	494.55	Paid to M/S Rameshwar and Ved Parkash, Nahan, cost of 8 Lt. paint for building.
			-do- cost of snorucem 27 Kg.
54	3/85	246.00	-do- Cost of Nails, thinges etc.
56	3/85	195.95	Construction of dias in Science Block.
22	1/86	4505.50	Repair of water tank and pipe fittings in chemistry laboratory.
27	10/86	1885.90	
		7327.90	

Contd.page..30/-

Contd.page..31/-

32	3/85	357.50	Cost of attendance Registers.
15	8/84	23.15	Paid to H.P.P.W.D. Water charges Bill.
16	8/84	11.00	Paid to H.P.S.E.B Electricity bill.
		381.65	

327.90
381.65
709.55

(tt) Vr.No.24 dated 31.10.86 for Rs.9991.25

A sum of Rs.9991.25 was paid to M/S Green Printing Press, Ambala cantt, on account of printing charges of 1300 copies of college magazines, for the year 1985-86. The magazine fund was realised @ Rs.5/- per student, for the year 1985-86, thus the cost of 1300 magines should not exceed to Rs.6500/- in any case where as a sum of Rs.9991.25 was paid for 1300 copies of magazines, thus a sum of 3491.25, was incurred excess expenditure on the printing charges of magazines, where as per rule the cost of magazine should not exceed in any case, the fund realised on account of magazine fund. In this case a sum of Rs.3491.25 was paid out of amalgmated fund. The amount paid in excess may be got regularised with the sanction of competent authority failing which the amount be refunded to the fund by the person's at fault.

Even no stock entries and further distribution of college magazines were pointed out during audit. The omission may be supplied and compliance shown at the time of next audit.

Similarly, a sum of Rs.6394.80 was paid vide voucher No.17 dated 28.1.85 to M/S Green Printing Press, Ambala cantt, on account of printing ~~ex~~ charges of 1000 college magazines for the year 1984-85, where the college magazine fund was realised @ Rs.41/- per student during the year 1984-85, thus a sum of Rs.4000/- could be incurred expenditure on the printing of magazines so a sum of Rs.2394.80 was incurred out of amalgamated fund, which could not be admitted in audit. The amount may be got regularised with the sanction of the competent authority failing which the amount be refunded to the fund.

(uu) Payment of Remuneration

In the following cases the remuneration was paid, but no office order and sanction of the competent authority for payment of such remuneration out of amalgamated fund, was pointed out. The authority under which the remuneration could be given out of the fund may be pointed out failing which the amount be refunded to the fund.

Vr.No.	date	Amount Rs.	Particulars	Remarks.
44	7/83	180/-	Paid to Sh.V.P. Dogra Clerk.	For N.C.C. remuneration @ Rs.30.00 P.M.
197	9/83	120/-	Sh.V.P.Dogra Clerk.	-do-
11	4/84	120/-	Sh.Shiv Raj Clerk.	-do-

Contd.page..31/-

23	10/84	100/-	Sh.R.C. Dogra	For students central Association election.
40	3/84	225.00	Sh.R.K.Sharma Lect.	For extra work.
41	10/84	150.00	Sh.R.S.Kashyap, Lect.	For extra work.
43	10/84	150.00	Sh.V.P.Bansal.	-do-
12	12/84	240.00	Sh. Shiv Raj.	For N.C.C. work.
17	2/85	1225.00	Sh.S.K.Jain.	For Extra work.
1	3/85	350.00	Sh.S.K.Jain Lect.	For extra work.
2	3/85	75.00	Sh.V.P. Bansal Lect.	-do-
18	4/85	375.00	Sh.R.S. Kashyap Lect.	-do-
10	8/85	360.00	Sh. P.N.Sharma S.L.A	For work of absentee statements for the year 1984-85.
11	8/85	720.00	Sh.R.C.Dogra Clerk	-do- 1983-84.
12	8/85	540.00	Sh.D.S. Tomar Clerk.	-do- 1982-83.
20	10/85	600.00	Sh.D.S.Tomar Clerk.	Sports Honorarium.
13	4/86	450.00	Sh.Balbir Singh Lect.	For extra work.
14	4/86	225.00	Sh.R.S.Kushmaha Lect.	-do-
15	4/86	450.00	Sh.S.C.Parkash Lect.	-do-
16	4/86	1050.00	Sh.B.S. Negi Lect.	-do-
17	4/86	450.00	Sh.P.N.Sharma S.L.A .	-do-
9	8/86	360.00	Sh.Shiv Raj Clerk.	For N.C.C. work.
18	9/86	700.00	Sh.K.S.Bist.Supdt.	For extra work.
19	9/86	480.00	Sh.P.N.Sharma S.L.A.	For Absence fine statements, extra work.
25	9/86	550.00	Sh.Shiv Raj Clerk.	Sports Honorarium.
18	10/86	300.00	Sh.S.C. Parkash Lect.	For Extra work.
19.	2/86	150.00	Sh.R.K.Sharma Lect.	Remuneration for examination Dy.Controller.
20	2/86	50.00	Sh.Tulsi Ram Peon.	-do-
21	2/86	150.00	Sh.R.N.Sharma S.L.A.	-do-

Contd.p.32/-

26	2/86	400.00	Sh.G.C.Sood Lect.	-do- as controller.
7	7/84	600.00	Sh.G.C.Sood Lect.	-do- -
8	7/84	300.00	Sh.Chattar Singh Lect.	-do- Dy.Controller.
9	7/84	100.00	Sh.S.L.Verma Clerk	-do- for examination.
10	7/84	100.00	Sh.K.S. Bist Supdt.	-do- -
4	2/85	300.00	Sh.G.C. Sood Lect.	-do- as controller.
5	2/85	150.00	Sh.Chattar Singh Lect.	-do- as Dy.Controller.
6	2/85	100.00	Sh.K.S.Bist Supdt.	-do- for examination.
12	3/87	500.00	Sh.P.N.Sharma,S.L.A	-do- -
29	10/86	600.00	Sh.Shiv Raj Clerk.	For extra work, (@ 75.00 P.M. for 3/86 to 10/86).

(vv) One teacher/lecturer for every 20 students in case of girls and 30 in respect of boys should escort students going out on educational trips/matches etc. If the number of students is half or more than half the above norm but not if, it is less than half, one additional member can be deputed. During the course of audit it was observed that these instructions were not followed vide instances given below, resulting into excess payment and violation of these instructions. This was highly irregular. The amount paid in excess may be recovered and made good by the person's at fault under intimation to this Department.

Vr.No.	date	Amount	Particulars.
43	11/83	1499.00	29 boys + 26 girls= 55 students Educational tour on 22.11.83 Three lecturers escorted against two, of 55 students. i) Sh.Sautash Lect. — Paid 31.50 ii) Sh.P.L.Sharma, Lect. — 31.50 iii) Smt.Sushila Kapoor, Lect. — 31.50 (Excess payment) one lecturer was made.
1	21.12.84	1487.50	Educational tour to Mussorie on 20.12.84, with 70 students. Three lectuers were allowed to escort the students, six instead of two lecturers thus excess payment of one lecturer was made (Rs.68.25) which may be refunded. i) Sh.P.L.Sharma Lect. — 68.25 ii) Sh.A.S. Chauhan Lect. — 68.25 iii) Sh.G.P.Pathak Lect. — 68.25

30 26.12.84 312.85 Educational tour to Rajoan with 41 students on 6.12.84, on Lecturers was admissible where as three Lecturers were allowed thus excess payment to two officials was made which maybe refunded. (69.75).

Rs.
i) Sh.H.S. Loatta 44.25
ii) Sh.G.P.Pathak. 38.00
iii) Sh.P.N.Sharma, S.L.A. 31.75

28 26.12.84 378.25 Educational tour to Chatbir with 35 students, one Lecturer was to be allowed. As two lecturers escorted the students thus excess payment of Rs.48.10 ~~was~~ made which may be refunded.

Rs.
i) Sh.Balbir Singh Lect. 48.10
ii) Sh.B.S. Negi Lect. 48.10

33 21.1.84 8029.35 Youth Festival held at Una on 21.12.83 42 students participated. Three lecturers were allowed against two lecturers thus excess payment of one lecturer Rs.(150/-) ~~xxx~~ was made whichmay be refunded.

i) Sh.G.C.Sood. 150.00
ii) Sh.G.P.Pathak. 120.00
iii) Smt.Sangra. 150.00

3 0 31.10.86 3636.50 Youth Festival held at Mandi 20 students participated two lecturers were allowed to escort the students against one thus excess payment of Rs.255/- in as made.

Rs.
i) Sh.J.R. Tomar, Lect. 255.00
ii) Sh.Sunder Singh, Lect. 255.00

16 4.2.87 1675.75 Educational tour of Mussoriecn 22.12.86, 37 boys + 15 girls= 52 allowed three lecturers against admissible two thus exces payment of one lecturer was made (Rs.85.75) which may be refunded.

i) Sh.A.S. Chauhan. 85.75 ~~85x85~~
ii) Sh.Jaya Chauhan. 85.75
iii) Sh.S.C.Chauhan. 85.75

Nil 11/85 1619.75 Educational tour of Mussoriecn 16.11.85 43 students boys 26 + girls 17 = 43 three lecturers were allowed~~xxxxxx~~ against two thus excess payment to one lecturers was made (Rs.45.75) may be refunded.

Contd.page..34/-

	Rs.
i) Sh.Amar Singh Lect.	45.75
ii) Smt.Jaya Chuhan Lect.	45.75
iii) Sh.P.L.Sharma, Lect.	45.75

(ww) **Vr.No.22 dated 9.1.86 for Rs.4505.50**

A sum of Rs.4505.50 was debited in the Cash Book as expenditure on account of construction of two dras and repair of windows as detailed below :-

		Rs.
i)	Cost of sand	250.00
ii)	Cost of cement 10 bags.	524.50
iii)	Cost of 3500 bricks.	2110.00
iv)	Cost of window panes.	1192.00
v)	Labour charges.	429.00
	Total:	4505.50

The above expenditure called for the following audit observations which may be attended to :-

i) No work exceeding Rs.500.00 should have been under taken unless the estimate was technically approved and sanctioned by the competent authority. In the above case, no estimate was prepared/sanctioned with the result that the necessary verification/correctness of the payments made could not be verified in audit.

ii) The consumption of cement bags, sand and bricks was shown in lum sup. This was irregular. Full details in support of consumption may be shown at the next audit.

iii) No Measurement:- All works the value of which exceeds Rs.2500.00 are required to be measured and measurement shall be entered in Measurement book to be retained as permanent record. But no measurement was got done with the result that the expenditure incurred could not be checked in audit. The omission may be accounted for.

(xx) **Vr.No.26 dated 31.10.86 for Rs.1371.00**
And **Vr.No.28 dated 31.10.86 for Rs.1642.00**

The above payments were made to M/S Surindra Electric and general store, Nahan, on account of supply of electrical materials for canteen. The expenditure called for the following observations which may please be attended to :-

i) The purchase was effected without obtaining the quotations This was irregular. In future the purchase may be effected from the firm having rate contract with the Govt. The expenditure may also be got regularised with the sanction of the competent authority and compliance shown at the time of next audit.

ii) No estimate/plan was prepared for the expenditure incurred for electrification in the canteen amounting Rs.3013.00. Needful may please be done.

Contd.page..35/-

Contd.page..36/-

The necessary measurements may be got done to verify the correctness of the payments made.

iii) The expenditure for electrification of college canteen out of amalgamated fund was not a fit charge. The expenditure may be got regularised with the sanction of campetent authority failing which the amount be refunded to the fund.

(yy) Vr.No.43 dated 31.10.86 for Rs.617.25

A sum of Rs.617.25 was debited on account of expenditure incurred a valley ball trials held at Dharamsala on 28.10.84, as detailed below :-

		Rs.
i)	Bus fare of 3 students	186.00
ii)	D.A. of 3 Students	135.00
iii)	Trial fee	15.00
iv)	T.A.&D.A. of Smt. Jaya Chauhan D.P.E.	281.25
	Total :-	617.25

A sum of Rs.855.00 was paid advance vide vouchers No.11 dated 16.10.84 the balance to be refunded was Rs.237.75 but ax sum of Rs.232.75 was refunded vide receipt No.208529 dated 28.10.86. Thus the amount Rs.5/- was less refunded which may be recovered now and compliance shown at the time of next audit.

(zz) Vr.No.12 dated 3.12.86 for Rs.665.00

A sum of Rs.665.00 was debited on account of refreshment charges at the time of Annual Athletic meet held on 28.11.86. As per rule the refreshment was to be served to the participants and guests only, nat exceeding Re.1.00 in each case, but in the above payment, the list of guests and the participants were not shown to audit for verification of the payments. The omission may be supplied and compliance shown at the time of next audit. The heavy expenditure incurred an annual athletic meet also needs to be justified.

(aaa) Over Payment of T.A. bills

In the following cases, the over payments on account of T.A. were made, which may be recovered and cridited in to amalgamated fund and compliance shown at the time of next audit.

S.No.	date	Amount Rs.	Amount due Rs.	Amount Paid Rs.	Excess Paid Rs.	To whom Paid
	21.11.83	31.25	25.00	31.25	6.25	Sh.K.S.Pathania, Lect.
	21.12.84	31.25	25.00	31.25	6.25	Sh.H.S.Loatta Lect.
	21.12.84	31.25	25.00	31.25	6.25	Sh.R.S.Kashyap, Lect.
	26.12.84	31.25	25.00	31.25	6.25	Sh.H.S.Walta Lect.
	26.12.84	18.75	15.00	18.75	3.75	Sh.P.N.Sharma SLA

Contd.page..36/-

	31.3.87	31.25	25.00	31.25	6.26	Sh.V.P.Bansal Lect.
26	31.3.87	31.25	25.00	31.25	6.25	Sh.P.L.Sharma Lect.
26	31.3.87	31.25	25.00	31.25	6.26	Sh.G.C. Sud Lect.
26	24.11.83	1499.00	25.00	31.50	6.50	Smt.Sushila Kapoor Lect.
43			25.00	31.50	6.50	Sh.Santosh Kumar Lect
33			25.00	31.50	6.50	Sh.P.L.Sharma Lect.
33	21.1.84	8029.65	140.65	150.00	9.35	Sh.G.C.Sood Lect.
			140.65	150.00	9.35	Smt.T.Sangra Lect.
			112.50	120.00	7.50	Sh.G.P.Pathak Lect.
16	4.2.87	1675.50	25.00	31.25	6.25	Sh.A.S.Chauhan Lect.
			25.00	31.25	6.25	Sh.S.C.Chauhan Lect.
			25.00	31.25	6.25	Smt.Jaya Chauhan Lect
39	11/85	1619.75	25.00	31.25	6.25	Sh.Amar Singh Chauhan Lect.
			25.00	31.25	6.25	Smt.Jaya Chauhan Lect
			25.00	31.25	6.25	Sh.P.L.Sharma Lect.
40	11/85	2140.45	237.00	255.75	18.75	Smt.JayaChauhan Lect.
40	3/85	1130.50	94.65	100.25	5.60	Smt.JayaChauhan Lect.
41	10/86	1925.10	247.00	251.25	4.25	Smt.JayaChauhan Lect.

(bbb) Vr.No.18 dated 18.3.87 for Rs.448.15

A sum of Rs.448.15 was paid to the Manager Nahan Hosiery, Nahan, on account of supply of socks, sharts etc as detailed below

Bill No.	date	Amount Rs.	Particulars
1640	28.3.84	208.80	Cost of Nylon suits
2299	16.3.78	42.80	Cost of Nylon shirt
2300	17.3.78	74.88	Cost of ~~Nylon~~ sports shirts
2280	1.3.78	121.68	Cost of socks.
	Total:-	448.16	

The payment was made after nine years. The delay needs to be suitably explained and fully justified.

(ccc) and Vr.No.37 dated 31.10.86 for Rs.239.25
Vr.No.39 dated 31.10.86 for Rs.445.70

A sum of Rs.239.25 was debited on account of T.A. and D.A.

Contd.page.37/-

claimed by ~~Smtte~~ Jaya Chauhan D.P.E. for escorting the N.C.C. girls for Pandoh as detailed below.

Nahan 7.1.86 6A.M. Pandoh 7.1.86 9.30P.M. by bus
Bus fare 45.25+25.00 Daily — Rs. 70.25
Halt at Pandoh 7.1.86 to 10.1.86 3x31.25 — 93.75

Pandoh 10.1.86 9.30P.M.Nahan 11.1.86 7.30A.M.
Bus fare 50.25+25 daily — 75.25
Total:- 239.25

Again a sum of Rs.445.70 was debited on account of T.A. and D.A. by Smt. Jaya Chauhan D.P.E. for escorting the N.C.C. Girls to Pandoh as detailed below

Nahan 6.1.86 6.50A.M. Pandoh 6.1.86 5 P.M. by bus
Bus fare 44.75+21.85 D.A. — Rs. 66.60
Halt at Pandoh 7.1.86 to 16.1.86 10 days @ 31.25 — 312.50
Pandoh 17.1.86 8.00 A.M. Nahan 17.1.86 7.00P.M.
By bus fare 44.75+21.85 — 66.60
Total:445.70

The above T.A. bills called for the following audit observations which may be attended to.

i) In the above T.A. bills, in one T.A. bill the jaurney was performed on 6.1.86 and in other T.A. bill the jaurney was performed on 7.1.86 from Nahan to Pandoh, and halt shown at Pandoh in one T.A. bill from 7.1.86 to 10.1.86 and in other T.A. bill from 7.1.86 to 16.1.86 by Smt. Jaya Chauhan D.P.E. It was not understood ~~have~~ how two claims were preferred for the same days halts at Pandoh in resulting into excess payment of T.A. and D.A. of one T.A. bill amounting Rs.239.25. The amount Rs.239.25 may be refunded to the amalgamated fund suitable action may also be taken fo preferring double claim.

(ddd) <u>Vr.No.42 dated 31.10.86 for Rs.775.00</u>

A sum of Rs.775.00 was debited on account of expenditure incurred for Poetical symposim held at Palampur w.e.f. 3.12.84 to 8.12.84 as detailed below :-

		Rs.	
i)	Bus fare of 3 students.	270.00	
ii)	D.A to 3 students @ Rs.9/- per day for 3.12.84 to 8.12.84.	162.00	@ Rs.54/- each.
iii)	T.A. and D.A. of Smt. Jaya Chauhan D.P.E.	343.00	
	Total :-	775.00	

The above expenditure called for the following

Contd.page..38/-

....page..39/-

audit observations which may be attended to :-

i) Smt. Jaya Chauhan D.P.E claimed T.A. & D.A. for 8½ days amounting to Rs.343/- instead of six days (allowed to students) amounting to Rs.265.00 resulting into excess claim of Rs.78/- which may be justified or refunded to the fund.

(eee) Vr.No.1 dated 4/86 for Rs.250.00

Shri Dharam Datt was appointed as music attendant @ Rs.250/- per month out of amalgamated fund. The sanction/ authority for the appointment of music attendant out of amalgamated was not put up during audit. The omission may be accounted for and compliance shown at the next audit.

(fff) Expenditure on Panchayat Election.

A sum of Rs.3500/- was paid as advance to the following lecturers out of amalgamated fund, for the Panchayat Election duty of the lecturers. (The lecturers were put on Panchayat election duty by the Returning Officer, sirmaur). This expenditure may be recouped to the amalgamated fund after getting it from appropriate source.

Vr.No.	date	Amount Rs.	To whom advanced.
12	9.9.85	250.00	Sh. G.P.Pathak Lecturer.
13	9.9.85	400.00	Sh. Balbir singh Lecturer.
14	12.9.85	500.00	Sh. R.S. Bedi Lecturer.
15	12.9.85	450.00	Sh.R.S. Kashyap Lectuerer.
16	13.9.85	350.00	Sh. G.C. Sood Lectuerer.
17	13.9.85	500.00	Sh.D.P.S.Mohil Lecturer.
18	14.9.85	350.00	Sh. B.Datt. Lecturer.
19	14.9.85	300.00	Sh.H.S. Watta Lecturer.
21	14.9.85	400.00	Sh.R.K. Sharma, ~~xkxxkxxx~~. Lecturer.

Total :- 3500.00

(ggg) In the following cases the purchases were effected without obtaining the quotations. The rate contracts were also not put up during audit. The omission may be accounted for and compliance shown at the time of next audit.

Vr.No.	Date	Amount Rs.	Particulars.
1	2.5.85	433.80	Paid to M/S Surindera Electric and General store, Nahan, on account of supply of tube rods, Chokes etc.

Contd.page..39/-

2.	2.5.85	31.30	-do- Cost of switches.
3.	2.5.85	93.85	-do- Electrical materials.
4.	2.5.85	93.95	-do- -do-
5.	2.5.85	61.60	-do- bulbs.
6.	2.5.85	17.20	-do- wire etc.
26	31.10.86	1371.00	-do- electric materials.
28	31.10.86	1642.00	-do- -do-
9	5.9.85	1253.25	Paid to D.C.M. House, Nahan supply of cloth.
48	25.9.85	6890.35	Paid to M/S Parveen Furniture House Naya Bazar, cost of desks and benches.
12	24.10.86	4870.30	Paid to Panjab sports house Ambala cantt. on account of supply of sports material.
21	30.10.86	3337.00	Paid to M/S Datta Sports shimla cost of sports materials.
25	12.3.85	1913.60	Paid to M/S Panjab Sports House, Ambala cantt. supply of sports materials.
7	24.8.84	1664.00	Paid to M/S Ashoka sports Houses Merrut on account of supply of I Identity cards 2000. The stock entry was also not pointed out.
43.	25.2.86	936.70	Paid to M/S Panjab sports House Ambala cantt. supply of 12 pairs of shoes.

(hhh) In the following cases, the revenue stamps were not affixed on the actual payees receipts. The needful may be done now and compliance shown at the time of next audit and noted for future.

Vr. No.	date	Amount	Particulars.
		Rs.	
9	2.5.85	290.00	Paid to M/S Chawala Traders, Nahan.
10	2.5.85	64.35	Paid to M/S Pindi Traders, Nahan.
11.	2.5.85	96.60	-do-
12	2.5.85	161.50	Paid to M/S Pindi Traders, Nahan.
3	2.5.85	193.24	-do-

contd.page..40/-

14	2.5.85	59.50	Paid to M/S Jain Brothers, Nahan.
41	26.5.85	216.00	Paid to M/S Aggarwal Soap and General Industries, Nahan.
40	20.9.85	236.25	Paid to M/S Shiwalik Book centre sector-17 Chandigarh.

10 Short Realisation of fees and funds.

(a) Short Realisation of science fund :- Vide Director of Education Himachal Pradesh Memo.No.EDN-H(8)-3(7)-1/76-IV dated 16.11.85, the rates of science funds were remised with immediate effect i.e. from November, 1985. During the course of audit it was noticed that a sum of Rs.1617.00 was short realised from the science students as detailed in annexure "B" this audit note. The amount short realised may be realised now failing which, the amount be made good by the person's at fault or else got written off under intimation to this department.

(b) Admission fee short Realised :- The admission fee from the students of BA/BSc-III was not realised at the time of their admissions in the respective classes during the year 1983-84, resulting in-to short realisation of admiss-ion fee from 141 students @ Rs.6.00 each amounting to Rs.846.00 w-hich may be realised now or else made good by the person's at fault under intimation to this department.

846
128
974

(c) Short Realisation of Tuition fee :- In the following cases, the tuition fee Rs.128.00 was short realised which may be realised now or made good by the person's at fault under intimation to this department.

Roll No.	Name and Class	Tuition fee due Rs.	Realised Rs.	Less Realised Rs.	Period
1186	Sanjay BSc-II	36.00	30.00	6.00	2/85 to 4/85
1402	Vikas B.Com-II	36.00	30.00	6.00	11/85 to 1/86
809	Layak Ram B.A.-III	72.00	60.00	12.00	5/84 to 10/84
638	Tapinder Singh BAIII	72.00	60.00	12.00	5/84 to 10/84
643	Bast Ram B.A.-III	72.00	60.00	12.00	5/84 to 10/84
1157	Sutinder B.A.-II	72.00	60.00	12.00	5/86 to 10/86
1615	Yoginder B.A.-II	72.00	48.00	24.00	11/85 to 4/86
701	Indu B.A.-II	72.00	60.00	12.00	5/84 to 10/84
353	Ashwani BSc-II	36.00	30.00	6.00	11/85 to 1/86
1606	Navneet B.Com-II	36.00	30.00	6.00	11/86 to 1/87
2233	Sanjeev Sain BSc-III	144.00	124.00	20.00	5/86 to 4/87
		720.00	592.00	128.00	

(d) Short Realisation Geography fund

1) In the following cases, the Geography fund Rs.34.50 was short realised which may be realised now or made good by the person's at fault and compliance shown at the time of next audit.

Contd.page..41/-

-do-

3.00

..td..page..42/-

Roll No.	Name and Class	Amount Short Realised Rs.	Remarks
754	Datta Ram B.A.-I	1.50	For the period 11/83 to 1/84 @0.50 per month.
987	Sarita B.A.-II	3.00	Period 11/83 to 1/84 @Rs.1.00 per month.
242	Virinder Puc	3.00	For 5/84 to 10/84 @ 0.50P.M.
243	Baljeet Puc.	1.50	For2/85 to 4/85 @0.50 P.M.
249	Prem Chand Puc.	1.50	For 11/84 to 1/85 @0.50P.M.
254	Dhanbir Singh Puc.	3.00	For 5/84 to 10/84 @0.50 P.M.
197	Mohar Singh Puc	1.50	For 11/84 to 1/85 @0.50 P.M.
328	Gurvinder Kaur BA-I	1.50	For 2/85 to 4/85 @0.50 P.M.
326	Gurpreet Kaur BA-I	1.50	-do-
200	Vishwa Raj Puc.	1.50	-do-
~~Mt~~ 166	~~Jasbirx Baxi~~ Udey SinghPuc	3.00	For 4/84 to 10/84 @0.50 P.M.
361	Jasbir BA-I	3.00	-do-
669	Ripuender Singh BA-II	9.00	For 5/84 to 1/85 @ Rs.1.00P.M.
	Total	:-34.50	

(e) Short Realisation of Honours fee :- In the following cases, the honour's fee amounting to Rs.218.00 was less realised from the students, which may be realised now or made goof by the person's at fault under intimation to this office.

Roll No.	Name and Class	Honours fee due Rs.	Honours fee Realised Rs.	Less Realised Rs.	Remarks
504	Shashi BA-III	27.00	24.00	3.00	Period 1985-86, the rate was Rs.2.25P.M.
194	Shalina BA-III	27.00	24.00	3.00	-do-
18	Seema BA-III	27.00	24.00	3.00	-do-
24	Shenaz BA-III	27.00	24.00	3.00	-do-
26	Alpna BA-III	27.00	24.00	3.00	-do-
39	Sangeeta ~~Kiran~~ BA-III	27.00	24.00	3.00	-do-
51	Vinod BA-III	27.00	24.00	3.00	-do-
13	Archna BA-II	27.00	-	27.00	-do-
6	Manoj BA-II	27.00	24.00	3.00	-do-
6	Kundan BA-II	27.00	24.00	3.00	-do-

Contd..page..42/-

649	Pardeep	B.A.II	27.00	24.00	3.00	-do-
653	Bimla	B.A.II	27.00	24.00	3.00	-do-
679	Vandna	B.A.II	27.00	24.00	3.00	-do-
681	Jai Singh	B.A.II	27.00	24.00	3.00	-do-
693	Menka.	B.A.II	27.00	24.00	3.00	Period 1985-86
696	Sanjay	B.A.II	27.00	24.00	3.00	-do-
1608	Surinder	B.A.II	27.00	24.00	3.00	-do-
955	Indu	B.A.II	24.00	22.00	2.00	Period 1983-84.
1102	Rachna.	B.A.III	24.00	18.00	6.00	-do-
1145	Balbir	B.A.III	24.00	6	18.00	-do-
1185	Surinder	B.A.III	24.00	18.00	6.00	-do-
1200	Manjoo	B.A.III	24.00	21.00	3.00	-do-
509	Indu.	B.A.II	24.00	18.00	6.00	Period 1984-85
526	Manima	B.A.II	24.00	18.00	6.00	-do-
604	Jeet Singh	B.A.II	24.00	12.00	12.00	-do-
621	Rajinder	B.A.II	24.00	12.00	12.00	-do-
704	Kusum	B.A.III	24.00	12.00	12.00	-do-
714	Neelam	B.A.III	24.00	12.00	12.00	-do-
715	Sunita	B.A.III	24.00	12.00	12.00	-do-
717	Indu	B.A.III	24.00	12.00	12.00	-do-
720	Anupame	B.A.III	24.00	12.00	12.00	-do-
726	Kusum	B.A.III	24.00	12.00	12.00	
			819.00	601.00	218.00	

(f) Short Realisation of fees and funds.

While checking the demand and collection registers of fees and funds of students, it was noticed that fees and funds, were short realised from the students as detailed in annexure 'C' attached to this audit note. (These were no entries/posting te of realisation of fees and funds, in the demand and collection registers). The amount short realised/credited may be realised now or made good by the person's at fault after proper verification.

Contd.page..43/-

(g) In the following cases, the fees and funds were short realised, which may be realised now or made good by the person's at fault, under intimation to this department.

Receipt No. and date.	Name and class	Roll No.	Amount due. Rs.	Amount realised Rs.	Less realised Rs.	Remarks
207728 / 16.7.86	Dhiraj X I	586	131.50	87.00	44.50	Period 5/86 to 10/86.
207161 / 11.7.86.	Maw Ram XI	1802	281.50	251.50	30.00	-do-
16.7.86	Sanjay XI	601	131.50	82.00	49.50	-do-
16.7.86	Rakesh XI	624	131.50	82.00	49.50	-do-
208299 / 28.7.86	Neelam B.A.I	2384	123.50	119.50	4.00	5/86 to 10/86
201581 / 24.7.85	Chander Singh BSc-II.	314	300.00	289.00	11.00	5/85 to 10/85.
202202 / 31.7.85	Dhamandar.PUc	187	225.00	200.00	25.00	5/85 to 10/85

(h) Irregular grant of Fee concession

i) Roll No.570 Chetna Jaswal PUc was allowed brother / sister concession, against roll No.1165 B.A.III Mera Jaswal, her sister, But roll No.1165 left the college resulting in continuation of grant of half fee concession amounting to Rs.60/- for the period from 11/83 to 4/84 to Roll No.570 chetna Jaswal, which ceased to be admissible. The amount involved may be realised.

11. Belated credit

(a) Belated credit of Amounts in Government Treasury.

During the course of audit it was noticed that the amounts of tuition fee/admission fee etc. were not credited into treasury well in time but kept in hand. This is tantamount to temporary misappropriation of amounts. The instances of irregularity got given below. The same should be avoided in future.

Date of Realisation.	Amount Realised. Rs.	Date of credit into Treasury.	Treasury Challan No.
4.8.84	4473.00	9.8.84	2
6.8.84	790.00	13.8.84	14
8.8.84	577.00	13.8.84	32
9.8.84	494.00	13.8.84	33
10.8.84	719.00	14.8.84	24

Contd.p.44/-

16.8.84	1044.00	22.8.84	6
25.8.84	399.00	3.9.84	48
27.8.84	655.00	3.9.84	46
30.6.84	492.00	11.9.84	2
31.10.84	5262.00	9.11.84	7
26.11.84	630.00	11.12.84	5
31.1.85	7932.00	6.2.85	14
8.3.85	312.00	16.3.85	9
6.4.85	174.00	22.4.85	38
8.4.85	78.00	1.5.85	8
24.7.85	9200.00	5.8.85	2
25.7.85	9498.00	5.8.85	1
26.7.85	5386.00	3.8.85	3
29.7.85	5248.00	6.8.85	6
31.7.85	4448.00	7.8.85	6
31.7.85	1000.00	17.2.86	11
1.8.85	32794.00	12.8.85	1
1.8.85	1000.00	17.2.86	11
31.8.85	2516.00	3.10.85	2
16.11.85	282.00	1.1.86	45
30.9.86	144.00	13.10.86	5
10.3.87	1086.00	22.4.87	8
18.3.87	162.00	22.4.87	9
20.3.87	114.00	22.4.87	10

(b) Treasury Remittance Book was not maintained as per rule in forms T.R. 6. with the result that the necessary verification of credits could not be verified during audit. The needful may be done now.

(c) Retention of cash in hand.

During the course of audit it was noticed that heavy amounts of students funds were kept in hand unnecessarily vide instances given below. This is tantamount to temporary misappropriation of funds. This should be avoided in future.

contd.page..45/-

Month	Amount Rs.
3/86	6563.00
4/86	4828.00
5/86	4968.25
6/86	6470.25
7/86	9855.75
8/86	11300.50
9/86	11154.75
10/86	14139.50
11/86	4382.90
12/86	11235.15
1/87	8040.40
2/87	4565.90
3/87	4972.00

12. Sale Proceeds of Prospectus.

The credit of sale proceeds of college prospectus for the years 1983-84 and 1984-85 were not pointed out to audit. The same may be shown at the time of next audit positively.

13. Record not put up.

i) Hostel fund Account :- The hostel fund account of the college was not put up during audit as the dealing assistant was on long leave, with the result that the hostel fund accounts for the period from 4/83 to 3/87 remained. unaudited. This was not satisfactory. The hostel fund account may be put up at the time of next audit psotively.

14.(a) Stock Registers.

i) Sports stock Registers. :- The maintenance of stock registers of sports material was not satisfactory. The following audit observations may please be attended to :-

i) One stock register for consumable and non consumable articles wasmaintained. This was not satisfactory. Separate stock registers for consumable and non consumable articles may be maintained now.

ii) No balances were worked out. The needful may be done now.

iii) During the course of audit it was noticed that prizes were received and entered bill wise and shown nil after giving remarks that the prizes were distributed, but no details as to whom the prizes were given were ~~xxtxx~~ indicated (stock register of prize distribution page 1,2,3,4,5,6,7,8,9,10,11,12,15,16 and 17 may be referred). This information may be put up at the next audit.

Iv) It was noticed that the uniforms were issued to ~~xxxxxxxxxxx~~ players at 50% cost but the names of the players to whom the uniforms were issued were not indicated in the sports stock register, with the result that the necessary verification could not be done during audit (see stock register page, 218,220,222,223,224,225,226,227,228,230,232,233, 234,235,236,238,239,240 and 241 may be referred).

Contd.p..46/-

The needful may be done now and compliance shown at the next audit.

(b) Stock Registers of permanent Articles.

The maintenance of stock registers of permanent articles called for the following audit observations which may be attended to :-

i) One combined stock register for pupils funds and Government contingencies, was maintained. This was irregular. Separate stock register for boys funds may be maintained now. All the articles may be transferred to this register and compliance shown at the time of next audit (Stock register page 154,230,216 and 237 may be referred).

(c) Stock Register of consumable Articles

The maintenance of stock registers of consumable articles called for the following audit observations which may be attended to :-

i) It was noticed that the entries in stock register were made bill wise instead of itemwise, with the result that the necessary check could not be exercised during audit. Even the articles were shown consumed by the dealing hand and balance were shown as nil, without taking the signatures of the receipient (stock register page, 23,55,73,74,75,101,100,102,103,104,105,106,107,76,77,86,95 96,97,98 and 99 may be referred). The omission may be supplied and compliance shown at the next audit.

(d) Stock Register of stationary Articles.

It was noticed that in the stock register of stationary articles, the articles were deducted from the stock register without obtaining the signatures of the ~~xxxx~~ receipient (to whom the stationary articles were issued) with the result that the balances could not be verified in audit (stock register page 6,110,235,234,233, 232,225,207,204,193,175 may be referred) The needful may be done now and compliance shown at the time of next audit.

(e) Stock Register of House Examination

i) It was noticed that in the stock register the articles were deducted without obtaining the signatures of the receipient. This was irregular. The ~~xb~~ balances were also not worked out. (stock register page No. 1,3, 5, 5,6,7,8,9,10,12,14,15 and 18,26,28,36 and 37 may be referred). The needful may please be done ~~now~~ and compliance shown at the next audit.

ii) On page No. 20, Cash Books were entered. These were lying unused. and may be transferred to permanent stock register. Compliance may be shown at the time of next audit.

Contd.p.47/-

(f) Stock Register of Zoology Department

The maintenance of zoology department stock register was not satisfactory. The entries in the stock register were made bill wise instead of itemwise. Thereover, the consumable and non consumable articles were entered in one stock register. ~~The needful may~~ These may be entered in separate registers. The needful may done now and compliance shown at the time of next audit.

(g) Stock Register of Receipt books.

The stock register of receipt books issued to students at the time of realisation of fees and funds was not put up during audit. This was highly irregular and could result in leakage of revenue. The matter is brought to the notice of higher authorities for taking necessary action. The stock register of receipt books, showing books received/issued and balance, may be put up for check at the time of next audit without fail.

15. Miscellaneous

(a) Migration fee less Realised:-

In the following cases the migration fee was less realised at the time of admission which may be realised now or made good by the person's at fault.

Roll No.	Name & Class	Amount less Realised.	Remarks.
1169	Dhiraj BSc I	10/-	Migrated from Panjab University Chandigarh and fees and funds realised vide receipt No.95184 dated 27.8.84.
1114	Kailash Chand BSc-I.	10/-	-do- vide receipt No. 95/85 dated 27.8.84.

Credit may be shown at the next audit.

(b) Receipt Books

(i) A sum of Rs.140.50 was realised vide receipt No. 201833 dated 29.7.85 from Bhupinder Vadiya Roll No.733 BA-I on account of fees and funds for 5/85 to 10/85, The above receipt was shown cancelled but the original copy of the receipt No.201833, was not in record, with the result that the receipt number 201833 can not be treated as cancelled. More over no realisation of fees and funds from Bhupinder Vaidya Roll No.733 BA-II for the period from 5/85 to 10/85, was pointed out during audit. It appeared that the amount was realised but not credited into account. The amount of Rs.140.50 may be credited now under intimation to this department.

Contd.p.48/-

ii) A sum of Rs.162.50 was realised vide receipt number 201872 dated 29.7.85 and the receipt was cancelled, but the duplicate copy of the said receipt was not in record, thus the receipt cancelled could not be admitted in audit. Moreover receipt number 201872 was entered against roll No.635, Joolika B.A.II in the demand and collection register and a sum of Rs.162.50 was entered on account of fees and funds for the period from 5/85 to 10/85, whereas the amount Rs.162.50 was not accounted for into cash book. Thus Rs.162.50 remained unaccounted for, which may be credited now under intimation to this department.

iii) Receipt No.202070 dated 30.7.85 was cancelled but the duplicate copy was not in record. The same may be to traced and shown at the time of next audit.

iv) Similarly receipt No.95305 dated 1.8.84 and receipt No.95526 dated 4.8.84 and 200803 dated 4.8.84 were cancelled but the duplicate copies were not put up during audit. The same may be put up at the time of next audit.

(c) A sum of Rs.320.00 was realised vide receipt No. 95606 dated 30.8.84 from Shri Samim Perney, on account of rent of College canteen, but no record was put up during audit. The same may be put up at the time of next audit positively.

(d) Auction of unserviceable Articles of sports.

A sum of Rs.145.00 was received vide receipt No. 90309 dated 21.7.83, from Sh. P.L. Sharma, D.P.E. on account of auction of unserviceable articles of sports, bit the auction papers were not put up to audit for necessary verification. The same may be put up at the time of next audit.

(e) Auction/write off of unserviceable Articles.

No record of auction/write off unserviceable articles was put up even after issue of audit requisition No.66(d) dated 29.10.87, from the section Officer to supply the requisite information. This was not satisfactory. The requisite information/record may be put up at the time of next audit.

(f) Theft in College

As per information supplied by the institution a theft case of fans was under process, and the case was still under investigation. The latest position of the case may be intimated to this department at an early date.

(g) Auction of news papers

The auction of news papers/magazines for the

Contd.p.49/-

period from 9/83, on ward was not done. This was not satisfactory. The needful may be done now and compliance shown at the time of next audit.

(h) Non Production of attendance Registers :-

Attendance registers of all the classes maintained by the lectuerers for the period from 4/83 to 3/87, were not put up to audit in order to verify the correctness of the absence fine charged in the college. This was not satisfactory. The attendance Registers of boys may be kept in future for the purpose of audit. This may be put up for check at the next audit.

16. Internal check

A sum of Rs.2108.75 as detailed below was realised and credited into bank on 4.1.88 at the instance of audit. The internal check may be strengthened to avoid such lapses in future.

Receipt No.	and date	Amount credited Rs.	Remarks.
213702	31.12.87	1500.00	Credited by Sh. S.C. Parkash on account of double payment debited on 22.3.85 vide voucher Number 69.
213710	4.1.88	200.00	Refund of advance by Sh.S.C. Parkash taken vide Vr.No.nil dated 4.4.84.
213708	2.1.88	300.00	Refund of advance by Sh.P.N. Sharma S.L.A taken in 8/84 vide vouchers No.20.
213709	2.1.88	77.50	Credited by Sh. Kamraj clerk, on account of absence fine less realised during 1986-87.
213707	2.1.88	31.25	Credited by Shri H.S. Watta account of excess payment inclue vide Vr. No.17 dated 4.2.87.

Total :- 2108.75

The credit entries in the cash book of amalgamated fund were not pointed out, which may be shown at the time of next audit.

Part-III

17. Grants :- According to chapter III of the H.P. Education code, students Aid fund. is to be established in all colleges of the state. The U.G.C. will give a lump sum grant towards this fund to the college each year. During the course of audit, it was intimated by the Principal, Govt. College, Nahan, that no grants from the univerisity/Other agency were received in the college during 4/83 to 3/87.

Contd.p.50/-

The student Aid fund may be established now and lump sum grants from U.G.C. be claimed now. Progress made in this behalf may be conveyed to this Department from time to time.

17. Objection Statement :- The minor objections were discussed and settled at the time of audit, hence no separate objection statement was issued.

18. Conclusion :- The accounts stand in need of improvement and closer supervision. Audit Paras No.4,5,6 and 10 called for immediate action by the authorities.

Sd/-
(A.C. Ralhan)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Endst. No.Fin(LA)C(15)xi(x)-6/83-Vol.II Dated,Shimla-2, the 23 FEB 1989

Copy forwarded for information and necessary action to :-

1. The Principal, Govt.Degree College Nahan Tehsil Nahan District Sirmour (Himachal Pradesh), with the request that an 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 H.P. Shimla-171002.

4. Shri D.R. Kapil, Section Officer, C/O...............

(A.C. Ralhan)
Deputy Examiner,
Local Fund Accounts,
Himachal Pradesh,Shimla-2.

LAKHI RAM*

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Refer to Para 7(a) of the Audit note for the period from 4/83 to 3/87.

S. No.	Vr. No. & date	Amount Advanced	To Whom Advanced
		Rs	
1	418 of 11/79	50.00	Sh. P.L. Sharma.
2	677 of 12/76	150.00	Sh. V.P. Bansal.
3	693 of 12/76	300.00	Sh. B.R. Sharma
4	402 of 11/79	63.00	Smt. Sushma Kapoor.
5	423 of 12/78	81.00	Sh. Avinash Gupta
6.	538 of 3/83	500.00	Sh. P.L. Sharma
7	18 of 5/83	2000.00	Smt. T. Sangra.
8.	17 of 5/83	80.00	Sh. Subodh Kumar
9	19 of 5/83	80.00	Sh. Sanjeev Kumar
10.	20 of 5/83	80.00	Sh. Avinash Kumar
11	21 of 5/83	80.00	Sh. Rajesh Kumar
12.	22 of 5/83	80.00	Sh. Suresh Kumar
13.	23 of 5/83.	80.00	Sh. Dharmendar.
14	220 of 9/83	1045.00	" P.L. Sharma
15.	3 of 11/83	1800.00	" P.L. Sharma.
16.	35 of 11/83	200.00	" Sandeep.
17	29 of 3/84.	250.00	" Govardhan Dan
18	13 of 9/85	400.00	" Balbir Singh
19	15 of 9/85	450.00	" R.S. Kashyap
20	17 of 9/85	500.00	" D.P.S. Malik

21	18 of 9/85.	350.00	Sh. B. Dutt
22	19 of 9/85.	300.00	" H.S. Walia
23	21 of 10/85	700.00	" P.L. Sharma
24	1 of 11/85	2000.00	" P.L. Sharma
25	3 of 12/85.	200.00	" R.S Bedi
26	28 of 12/85	1576.00	" P.L. Sharma
27	29 of 12/85.	740.00	" P.L. Sharma
28	54 of 2/86	4620.00	" P.L. Sharma
29	7 of 9/86	1100.00	Smt. Jaya Chauhan.
30	26 of 9/86	1500.00	" Jaya Chauhan
31	1 of 10/86.	100.00	Sh. R.S. Khushwa
32	8 of 10/86	1500.00	" P.L. Sharma
33	16 of 10/86	2000.00	" A.S Chauhan
34	23 of 10/86	3000.00	" R.S. Kushwa
35	18 of 12/86	1500.00	Smt. Jaya Chauhan.
36	24 of 12/86	350.00	Sh. G.C Sood.
37	26 of 12/86.	50.00	" Hirda Ram
38	32 of 2/87	200.00	" R.S Bedi
39	34 of 2/87.	170.00	" Girdhari Das
40	1 of 3/87	2000.00	" D.P.S Mohil
41	5 of 3/87	400.00	" G.C Sood.
42	6 of 3/87	110.00	" V.P Bansal
43	15 of 3/87	200.00	" D.P.S. Mohil
44	16 of 3/87	200.00	" D.P.S. Mohil
45	20 of 3/87	300.00	" Autar Singh.

Annexure "B" -113-

Ref: and Para 10 (a) of this audit note for the period from 4/83 to 3/87.

No.	Name of student	class	Science fund due	Science fund realised	Short Realised	Remarks
			Rs	Rs	Rs	Period
1	Alipat	BSc-III Med.	36.00	30.00	6.00	For 11/85 to 4/86
2	Gianchand	BSc III Non.Med.	24.00	20.00	4.00	-do-
3	Alok Kumar	BSc III	36.00	30.00	6.00	-do-
4	Tarsem	BSc III	36.00	20.00	16.00	do-
5	Seema	BSc III	36.00	30.00	6.00	-do-
6	Surekha	BSc III	36.00	30.00	6.00	do -do-
	Sanjay	BSc III	24.00	—	24.00	do-
10	Mohit	BSc III	36.00	30.00	6.00	do.
11	Gianchand	BSc III	24.00	20.00	4.00	do-
12	Sanjay	BSc III	36.00	30.00	6.00	-do-
13	Poonam	BSc III	36.00	30.00	6.00	-do-
14	Poonam	BSc III	36.00	30.00	6.00	-do-
15	Hirdesh	BSc III	24.00	20.00	4.00	do-
17	Ramesh	BSc III	24.00	20.00	4.00	do
18	Surinder	BSc III	24.00	20.00	4.00	do
19	Upender	BSc III	24.00	20.00	4.00	-do-
20	Deepak	BSc III	24.00	20.00	4.00	do
21	Hira Singh	BSc III	36.00	—	36.00	do
			552.00	400.00	152.00	

No.	Name	Class	Rs	R	A	Period
1	Vijay	BSc II	24.00	20.00	4.00	1/86 to 4/86
2	Sundeslal	BSc II	24.00	20.00	4.00	-do-
3	Manoj	BSc II	36.00	30.00	6.00	-do-
4	Chinta Mani	BSc II	24.00	20.00	4.00	-do-
5	Prem Paul	BSc II	24.00	20.00	4.00	-do-
7	Jai Gopal	BSc II	24.00	20.00	4.00	-do-
8	Dinesh	BSc II	24.00	20.00	4.00	-do-
9	Rajesh	BSc II	36.00	30.00	6.00	-do-
10	Balbir	BSc II	36.00	30.00	6.00	-do-
11	Sanjay	BSc II	36.00	30.00	6.00	-do-
12	Vinay	BSc II	36.00	30.00	6.00	-do-
13	Sudhir	BSc II	24.00	20.00	4.00	-do-
14	Charanjit	BSc II	36.00	30.00	6.00	-do-
15	Bhagwati	BSc II	36.00	30.00	6.00	-do-
16	Pardeep	BSc II	36.00	30.00	6.00	-do-
17	Rakesh	BSc II	36.00	30.00	6.00	-do-
18	Rajesh	BSc II	24.00	20.00	4.00	-do-
19	Amar	BSc II	36.00	30.00	6.00	-do-
20	Bhupinder	BSc II	36.00	11.25	24.75	-do-
21	Davinder	BSc II	24.00	20.00	4.00	-do-
			610.00	4,91.25	118.75	

		Rs	Rs	Rs	
[illegible]	Manoj BSc II	24.00	20.00	4.00	[illegible]
323	Rakesh BSc II	24.00	20.00	4.00	do
324	Arun BSc II	24.00	20.00	4.00	-do-
325	Sarika BSc II	36.00	30.00	6.00	-do-
326	Deepti BSc II	24.00	20.00	4.00	do
327	Yoginder BSc II	24.00	20.00	4.00	do
328	Vinay BSc II	24.00	16.25	7.75	-do-
329	Parminder BSc II	24.00	20.00	4.00	-do-
330	Harish BSc II	24.00	20.00	4.00	-do-
331	Anil BSc II	36.00	20.00	16.00	-do-
332	Manish BSc II	36.00	20.00	16.00	-do-
333	Rajeev BSc II	36.00	30.00	6.00	do
336	Kusum BSc II	36.00	30.00	6.00	do
338	Parveen BSc II	36.00	30.00	6.00	-do-
339	Chhoyu BSc II	36.00	30.00	6.00	-do-
341	Naresh BSc II	24.00	20.00	4.00	do
343	Indira BSc II	24.00	20.00	4.00	do
344	Rajwan BSc II	24.00	20.00	4.00	-do-
345	Ritika BSc II	36.00	30.00	6.00	[illegible]
346	Kamaljeet BSc II	36.00	30.00	6.00	
		568.00	466.25	121.75	

	Rs	Rs	Rs	
35… Vanita BSc II	36.00	30.00	6.00	Period 1/85-6/86
352 Yatinder BA II	24.00	20.00	4.00	-do-
354 Surinder BSc II	36.00	30.00	6.00	-do-
355 Rajesh BSc II	24.00	20.00	4.00	-do-
356 Jeewan BSc II	36.00	30.00	6.00	-do-
357 Bishwa Mohan BSc II	24.00	20.00	4.00	-do-
…1 Ajay BSc I	19.50	11.25	8.25	-do-
…2 Sanjay BSc I	19.50	16.25	3.25	-do-
…3 Mahesh BSc I	19.50	16.25	3.25	-do-
…4 Man Mohan BSc I	19.50	16.25	3.25	-do-
…5 Rajesh BSc I	19.50	16.25	3.25	-do-
…6 Narayan BSc I	19.50	16.25	3.25	-do-
…7 Randeep BSc I	19.50	16.25	3.25	-do-
…8 Vani Vikas BSc I	19.50	16.25	3.25	-do-
…9 ~~Dinesh~~ BSc I	19.50	16.25	3.25	-do-
…0 Lokh Ram BSc I	19.50	16.25	3.25	-do-
…1 Rakesh BSc I	19.50	16.25	3.25	-do-
…2 Sansar Singh BSc I	19.50	16.25	3.25	-do-
…3 Dalbir BSc I	19.50	16.25	3.25	-do-
	433.50	356.25	77.25	

		Rs	Rs	Rs	
Brij Bala	BSc I	19.50	11.25	8.25	Remitted/[illegible]
Monika	BSc I	19.50	11.25	8.25	-do-
Vatsla	BSc I	19.50	11.25	8.25	-do-
Shakti Datt	BSc I	19.50	11.25	8.25	-do-
Monika	BSc I	19.50	16.25	3.25	-do-
Rakesh	BSc I	19.50	11.25	8.25	-do-
Shalini	BSc I	19.50	16.25	3.25	-do-
Rajeev	BSc I	19.50	11.25	8.25	-do-
Kamal	BSc I	19.50	11.25	8.25	-do-
Rahul	BSc I	19.50	16.25	3.25	-do-
Upendra	BSc II	19.50	16.25	3.25	-do-
Puneet	BSc I	19.50	16.25	3.25	-do-
Ashwani	BSc I	19.50	16.25	3.25	-do-
Rajeev	BSc I	19.50	11.25	8.25	-do-
Dalip	BSc I	19.50	11.25	8.25	-do-
Pradeep	BSc I	19.50	11.25	8.25	-do-
Narinder	BSc I	19.50	11.25	8.25	-do-
Vijay	BSc I	19.50	11.25	8.25	
Umesh	BSc I	370.50	243.75	126.75	

			Rs		Rs	
134	Bhag Singh	BSc I	19.50	—	19.50	Period 11/85 to 4/86
135	Vishal	BSc I	19.50	—	19.50	-do-
136	Rakesh	BSc I	19.50	16.25	3.25	-do-
137	Sonia	BSc I	19.50	11.25	8.25	-do-
138	Parveen	BSc I	19.50	11.25	8.25	-do-
139	Bhatti	BSc I	19.50	16.25	3.25	-do-
140	Veena	BSc I	19.50	16.25	3.25	-do-
141	Gita	BSc I	19.50	11.25	8.25	-do-
142	Samita	BSc I	19.50	16.25	3.25	-do-
143	Arvind	BSc I	19.50	16.25	3.25	-do-
144	Dinesh	BSc I	19.50	16.25	3.25	-do-
145	Amrit	BSc I	19.50	11.25	8.25	-do-
146	Ajay	BSc I	19.50	16.25	3.25	-do-
147	Ali Ahmed	BSc I	19.50	16.25	3.25	-do-
148	Sanjay	BSc I	19.50	11.25	8.25	-do-
149	Anurag	BSc I	19.50	11.25	8.25	-do-
150	Sanjeev	BSc I	19.50	16.25	3.25	-do-
151	Kanti	BSc I	19.50	16.25	3.25	-do-
152	Anita	BSc I	19.50	16.25	3.25	-do-
			370.50	246.25	124.25	

		Rs	Rs	Rs	
Amarika	BSc I	19.50	16.25	3.25	Received payment
Jagjit Singh	BSc I	19.50	11.25	8.25	do.
Mukesh	BSc I	19.50	16.25	3.25	do.
Mahipal	BSc I	19.50	—	19.50	do.
Sandeep	BSc I	19.50	16.25	3.25	do.
Neeraj	BSc I	19.50	16.25	3.25	do.
Lokesh	BSc I	19.50	16.25	3.25	do.
Ashok	BSc I	19.50	16.25	3.25	do.
Mohmad	BSc I	19.50	16.25	3.25	do.
Hitender	BSc I	19.50	11.25	8.25	do.
Yashwant	BSc I	19.50	11.25	8.25	do.
Pardeep	BSc I	19.50	11.25	8.25	do.
Satish	BSc I	19.50	11.25	8.25	do.
Tikam	BSc I	19.50	16.25	3.25	do.
Rita	BSc I	19.50	11.25	8.25	do.
Sanjay	BSc I	19.50	16.25	3.25	do.
Amita	BSc I	19.50	16.25	3.25	do.
Rakesh	BSc I	19.50	16.25	3.25	do.
Manish	BSc I	19.50	16.25	3.25	do.
Ashok	BSc I	19.50	16.25	3.25	do.
		390.00	278.75	111.25	

			Rs	Rs	Rs	
	Pawan Raj Phase...		19.50	11.25	8.25	Foll/85to4/86
	Jagvinder	"	19.50	11.25	8.25	-do-
	Upasana	"	19.50	11.25	8.25	-do
	Darshan	"	19.50	11.25	8.25	-do-
	Rakesh	"	19.50	11.25	8.25	-do
7	Joginder	"	19.50	11.25	8.25	-do-
8.	Mohd Rafi	"	19.50	16.25	3.25	-do-
9.	Sri Pal	"	19.50	11.25	8.25	do
10.	Manoj	"	19.50	16.25	3.25	-do-
11	Sanjay	"	19.50	16.25	3.25	-do
12	Pawan Kumar	"	19.50	16.25	3.25	-do
13.	Vijay	"	19.50	11.25	8.25	do
14.	Karam Singh	"	19.50	11.25	8.25	-do-
15	Menakashi	"	19.50	11.25	8.25	-do
17	Mahmish	"	19.50	16.25	3.25	do
18.	Sanjay	"	19.50	16.25	3.25	do
19	Sohan Singh	"	19.50	16.25	3.25	do
20	Sanjay	"	19.50	16.25	3.25	do
21	Rajev	"	19.50	16.25	15.50	do
22	Sanjeev	"	19.50	—	3.25	do
23	Neeraj	"	19.50	16.25	3.25	do
			19.50	16.25	134.50	
			405.50	275.[illegible]		

			Rs	Rs	Rs	
	Lalit Kumar Pus Sec		19.50	11.25	8.25	Fee Hostel
	Krishan	"	19.50	16.25	3.25	-do-
	Rakesh	"	19.50	16.25	3.25	-do-
	Sanjay	"	19.50	16.25	3.25	-do-
	Sumitra	"	19.50	—	19.50	-do-
	Upasna	"	19.50	16.25	3.25	-do-
	Kaushalya	"	19.50	11.25	8.25	-do-
33.	Sanjay	"	19.50	16.25	3.25	-do-
34	Rajinder	"	19.50	16.25	3.25	-do-
35.	Mahinder	"	19.50	16.25	3.25	-do-
36	Rajeev	"	19.50	16.25	3.25	-do-
37	Rajinder	"	19.50	16.25	3.25	-do-
38	Kuldeep	"	19.50	11.25	8.25	-do-
39	Raghubir	"	19.50	11.25	8.25	-do-
40	Vikas	"	19.50	16.25	3.25	-do-
41	Manoj	"	19.50	16.25	3.25	-do-
42	Ayub	"	19.50	11.25	8.25	-do-
43	[illegible] Mohamed	"	19.50	16.25	3.25	-do-
44	[illegible]	"	19.50	16.25	3.25	-do-
45	Ujinder	"	19.50	16.25	3.25	-do-
			390.[illegible]	283.75	106.25	

		Rs	Rs	Rs	
Hemant	P.U.C. Sec.	19.50	16.25	3.25	For 11/85 to 4/86
Mahesh	"	19.50	16.25	3.25	-do-
Rajesh	"	19.50	16.25	3.25	-do-
Ashok	"	19.50	11.25	8.25	-do-
Umesh	"	19.50	16.25	3.25	-do-
Sachinder	"	19.50	16.25	3.25	-do-
Vivek	"	19.50	16.25	3.25	-do-
Dinesh	"	19.50	16.25	3.25	-do-
Sunil	"	19.50	16.25	3.25	-do-
Ajay	"	19.50	16.25	3.25	-do-
Tareen	"	19.50	11.25	8.25	do-
Parveen	"	19.50	16.25	3.25	-do-
Raghubir	"	19.50	16.25	3.25	do-
Rita	"	19.50	11.25	8.25	-do-
Rajni	"	19.50	11.25	8.25	-do-
Vandna	"	19.50	16.25	3.25	-do-
Surinder	"	19.50	11.25	8.25	-do-
Bhawna	"	19.50	11.25	8.25	-do-
Sat Paul	"	19.50	16.25	3.25	-do-
Uppma	"	19.50	11.25	8.25	-do-
Prakash	"	19.50	16.25	3.25	do-
Salini	"	19.50	11.25	8.25	-do-
		429.00	317.50	111.50	

		Rs	Rs	Rs	
Chanderprakash P.I.C Scr		19.50	16.25	3.25	Fo 11856486
Sarvjeet	"	19.50	11.25	8.25	-do-
Rajinder	"	19.50	11.25	8.25	-do-
Vidhu	"	19.50	11.25	8.25	-do-
Hitender	"	19.50	16.25	3.25	-do-
Rajinder	"	19.50	11.25	8.25	-do-
Naseeb	"	19.50	16.25	3.25	-do-
Shamlal	"	19.50	16.25	3.25	-do-
Samekchand	"	19.50	16.25	3.25	-do-
Rita	"	19.50	11.25	8.25	-do-
Mahesh	"	19.50	16.25	3.25	-do-
Tarun	"	19.50	16.25	3.25	-do-
Alok	"	19.50	16.25	3.25	-do-
Arvind	"	19.50	16.25	3.25	-do-
Khazan Singh	"	19.50	16.25	3.25	-do-
Dhiraj	"	19.50	16.25	3.25	-do-
Hukamchand	"	19.50	16.25	3.25	-do-
Krishna	"	19.50	11.25	8.25	-do-
Anjli	"	19.50	11.25	8.25	-do-
Neelam	"	19.50	16.25	3.25	-do-
Amorp	"	19.50	16.25	3.25	-do-
		409.50	306.25	103.25	

		Rs	Rs	Rs	
Amit	Pvo sec.	19.50	16.25	3.25	1185 to 1186
Brijmohan	"	19.50	16.25	3.25	-do-
Ravinder	"	19.50	16.25	3.25	-do-
Anita	"	19.50	16.25	3.25	-do-
Brijmohan	"	19.50	16.25	3.25	-do-
Suresh	"	19.50	16.25	3.25	-do-
Sukhdev	"	19.50	11.25	8.25	-do-
Krishanchand	"	19.50	11.25	8.25	-do-
Surinder	"	19.50	16.25	3.25	-do-
Vidya	"	19.50	16.25	3.25	-do-
Promila	"	19.50	11.25	8.25	-do-
Gulshan	"	19.50	11.25	8.25	-do-
Jaideep	"	19.50	16.25	3.25	-do-
Ramesh	"	19.50	11.25	8.25	-do-
Rakesh	"	19.50	16.25	3.25	-do-
Sham Singh	"	19.50	11.25	8.25	-do-
Dinesh	"	19.50	11.25	8.25	-do-
Maya Bhagat	"	19.50	16.25	3.25	-do-
Rajesh	"	19.50	16.25	3.25	-do-
Parveen	"	19.50	16.25	3.25	-do-
Prem Parkash	"	19.50	11.25	8.25	
		405.50	301.25	108.25	

			Rs	Rs	Rs	
	Pastep	PHC, Sec.	19.50	16.25	3.25	From 1/1/85 to 6/1/86
	Balbir	"	19.50	16.25	3.25	-do-
	Babu Ram	"	19.50	16.25	3.25	-do-
	Ram Sarup	"	19.50	16.25	3.25	-do-
	Raghubir	"	19.50	16.25	3.25	-do-
	Khazan Singh	"	19.50	16.25	3.25	-do-
	Ramesh	"	19.50	16.25	3.25	-do-
	Suresh	"	19.50	16.25	3.25	-do-
	Dalip	"	19.50	16.25	3.25	-do-
	Gurbax	"	19.50	16.25	3.25	-do-
	Bir Singh	"	19.50	16.25	3.25	-do-
	Rajan	"	19.50	16.25	3.25	-do-
	Surat Ram	"	19.50	16.25	3.25	-do-
13	Rakesh	"	19.50	11.25	8.25	-do-
14	Hemant	"	19.50	16.25	3.25	-do-
15	Ajay	"	19.50	11.25	8.25	-do-
16	Vivek	"	19.50	16.25	3.25	-do-
17	Abhilasha	"	19.50	16.25	3.25	-do-
18	Mohinder	"	19.50	11.25	8.25	do
19	Archna	"	19.50	11.25	8.25	do
20	Monika	"	19.50	11.25	8.25	do
			409.50	316.25	53.25	

Rs Rs Rs

Nirmla P.H.C Acc 19.50 11.25 8.25 For 11/85 to 4/86
Shiv ” 19.50 16.25 3.25 -do-
Sunil Dutt ” 19.50 16.25 3.25 -do-
Sunil ” 19.50 16.25 3.25 -do-
Jitender ” 19.50 16.25 3.25 -do-
Sanjeev ” 19.50 16.25 3.25 -do-
Virinder ” 19.50 11.25 8.25 -do-
Khattar Singh ” 19.50 16.25 3.25 -do-
” 19.50 11.25 8.25 -do-
Neena
” 19.50 11.25 8.25 -do-
Gopal
” 19.50 16.25 3.25 -do-
Dalip
” 19.50 16.25 3.25 -do-
Manoj
” 19.50 11.25 8.25 -do-
Khatri Ram
” 19.50 16.25 3.25 -do-
19.50 8.25 -do-
170 Bhagat Singh ” 11.25 8.25 -do-
19.50 8.25 -do-
172 Sat Paul ” 11.25 3.25 -do-
19.50 16.25 3.25 -do-
” 19.50 16.25 3.25 -do-
174 Sandeep ” 19.50 16.25 3.25 -do-
175 Raghubir ” 19.50 16.25 8.25 -do-
179 Attar Singh ” 19.50 11.25 3.25 -do-
180 Anita ” 19.50 16.25 8.25 -do-
181 Narsukh ” 19.50 11.25 8.25
182 Balwant ” 19.50 11.25 128.[illegible]
183 Sunita ” 19.50 [illegible]
184 Mamta ” [illegible]
186 Sandeep

Page No	Due Rs	Realised Rs	Short Realised Rs
113.	552.00	400.00	152.00
114.	610.00	491.25	118.75
115	588.00	466.25	121.75
116.	433.50	356.25	77.25
117.	370.50	243.75	126.75
118.	370.50	246.25	124.25
119.	390.00	278.75	111.25
120.	409.50	275.00	134.50
121.	390.00	283.75	106.25
122.	429.00	317.50	111.50
123.	409.50	306.25	103.25
124.	409.50	301.25	108.25
125	409.50	316.25	93.25
126.	468.00	340.00	128.00
	6,239.50	4,622.50	1,617.00

G. Tolai

Annexure "C"

Refer to Para 10 (b) of the auditnote for the period from 4/83 to 3/87

S.No.	Name and Class	Tuition fee	Amalgamated fund	Building fund	Misc.	Total	Remarks
		Rs	Rs	Rs	Rs	Rs	For
71	Mohinder Singh PUC.	30.00	15.00	3.75	—	48.75	11/83 to 1/84
5	Balbir Singh BSc-II	36.00	15.00	3.75	18.00	72.75	11/83 to 1/84
1	Anurag PUC Sc.	30.00	15.00	3.75	11.25	60.00	2/84 to 4/84
0	Rameshwar BA-II	36.00	15.00	3.75	—	54.75	2/84 to 4/84
6	Tejram PUC	30.00	15.00	3.75	—	48.75	2/84 to 4/84
1	Kalpna BSc-III	36.00	15.00	3.75	27.00	81.75	2/85 to 4/85
12	Murlidhar BSc-III	—	—	—	9.00	9.00	4/85
29	Sunita PUC Sc.	30.00	15.00	3.75	23.25	72.00	2/85 to 4/85

		Rs	Rs	Rs	Rs	Rs	
Ranbir	PUC-II	30.00	15.00	3.75	11.25	60.00	4/85 to 4/85
Vinay Kumar	BSc II	36.00	15.00	3.75	27.00	81.75	-do-
Prem Pal	BSc II	36.00	15.00	9.00	--	60.00	11/85 to 4/86
Rajinder Singh	PUC	30.00	15.00	9.00	—	54.00	-do-
Arvind	PUC	30.00	15.00	9.00	—	54.00	2/86 to 4/86
87 Mohinder	PUC	30.00	15.00	9.00	—	54.00	-do-
Sangita	PUC	30.00	15.00	9.00	—	54.00	-do-
Minakshi	PUC	30.00	15.00	9.00	—	54.00	-do-
Chamanlata	"	30.00	15.00	9.00	—	54.00	-do-
Sushma	"	30.00	15.00	9.00	—	54.00	-do-
105 Lalita	B.Com-I	30.00	15.00	9.00	—	54.00	-do-
12 Vinay	BSc-II	30.00	15.00	9.00	—	54.00	-do-
17 Satinder	BSc-I	30.00	15.00	9.00	—	54.00	-do-
168 Anjla	PUC	30.00	15.00	9.00	—	54.00	-do-
165 Lalita	"	30.00	15.00	9.00	—	54.00	-do-
312 Rajni	B.com-I	30.00	15.00	9.00	—	54.00	-do-
Narinder	BSc I	30.00	15.00	9.00	—	54.00	-do
Bhag Singh	-do-	30.00	15.00	9.00	—	54.00	-do
Vishal	"	30.00	15.00	9.00	—		

		Rs	Rs	Rs		Rs	
Manisharma	BSc III	36.00	15.00	9.00	—	60.00	for 11/85 to 1/86
Seema	"	36.00	15.00	9.00	—	60.00	-do-
Surekha	"	36.00	15.00	9.00	—	60.00	-do-
Ajay	PUC	30.00	15.00	9.00	—	54.00	2/86 to 4/86
Navneet	"	30.00	15.00	9.00	—	54.00	-do-
Upasana	BA-II	36.00	15.00	9.00	—	60.00	-do-
Ranjeet	BA-III	36.00	15.00	9.00	—	60.00	-do-
Davinder	BA III	36.00	15.00	9.00	—	60.00	-do-
Virinder	BCom-I	30.00	15.00	9.00	—	54.00	-do-
Mandesh	"	30.00	15.00	9.00	—	54.00	-do-
Surekha	BSc III	36.00	15.00	9.00	—	60.00	11/85 to 1/86
Sanjay	"	36.00	15.00	9.00	—	60.00	2/86 to 4/86
Sanjay	BSc-I	30.00	15.00	9.00	—	54.00	11/85 to 1/86
Sanjay Jain	BSc-II	36.00	15.00	9.00	—	60.00	-do-
Neer	PUC	30.00	15.00	9.00	—	54.00	2/86 to 4/86
Pritpaul	BCom-II	36.00	—	—	—	36.00	-do-
Arunkumar	BCom-I	30.00	15.00	9.00	—	54.00	-do-
Anita	BA-I	30.00	15.00	9.00	—	54.00	-do-
Ashok	BA I	30.00	—	—	—	30	-do-

-131-

No.	Name	Class	Rs.	Rs.	Rs.		Rs.	Period
[illegible]	[illegible]wina	BA-I	30.00	15.00	9.00	—	54.00	11/85 to 1/86
[illegible]	Balbir	BCom-I	30.00	15.00	9.00	—	54.00	2/86 to 4/86
46	Jasdeep	BSc II	36.00	15.00	9.00	—	60.00	-do-
52	Arvind	BCom-I	30.00	15.00	9.00	—	54.00	-do-
76	Vishal	BA-I	30.00	15.00	9.00	—	54	11/85 to 1/86
15	Hariram	BCom-I	~~30.00~~	~~15.00~~	~~9.00~~ 3.00	—	~~54.00~~ 3.00	-do-
18	Surinder	BCom-I	—	—	3.00	—	3.00	-do-
19	Surjeet	PUC	30.00	15.00	9.00	—	54.00	2/86 to 4/86
53	Ashwani	BSc II	36.00	15.00	9.00	—	60.00	-do-
[illegible]	Rajan	PUC	30.00	15.00	9.00	—	54.00	11/85 to 1/86
[illegible]	Amarjeet	BA-I	30.00	15.00	9.00	—	54.00	-do-
[illegible]	Parmod	BA I	30.00	Nil	Nil	—	30.00	2/86 to 4/86
[illegible]	Neeraj	BCom I	—	15.00	9.00	—	24.00	-do-
[illegible]	Vandna	BA-I	30.00	15.00	9.00	—	54.00	11/85 to 1/86
[illegible]	Rachna	BCom-I	30.00	15.00	9.00	—	54.00	2/86 to 4/86
[illegible]	Anil	BA-II	36.00	15.00	9.00	—	60.00	-do-
[illegible]	Vikram	BCom-I	30.00	15.00	9.00	—	54.00	-do-
[illegible]	Basant	-do-	30.00	15.00	9.00	—	54.00	-do-
[illegible]	Rita	BSc I	30.00	15.00	9.00	—	54.00	11/85 to 1/86
[illegible]	Alka	BCom-I	30.00	15.00	9.00	—	54.00	2/86 to 4/86

-132-

		Rs	Rs	Rs		Rs	
Srikant	BA-II	36.0	15.0	9.0	—	60.0	7/85 to 4/86
Sanjay	BA-I	30.0	15.0	9.0	—	54.0	-do-
Sijeev	Puc	30.0	15.0	9.0	—	54.0	-do-
Manish	Puc	30.0	15.0	9.0	—	54.0	-do-
Girdharilal	Puc	30.0	15.0	9.0	—	54.0	-do-
Yash Pal	"	30.0	15.0	9.0	—	54.0	-do-
Rafui	"	30.0	15.0	9.0	—	54.0	-do-
Dominder	"	30.0	15.0	9.0	—	54.0	-do-
Yash Pal	"	30.0	15.0	9.0	—	60.0	11/85 to 4/86
Sateshwar	"	60.0	—	—	—	30.00	11/85 to 4/86
Narinder Singh	"	30.0	—	—			
16 Chetan	"	30.0	15.0	9.0	—	54.0	2/86 to 4/86
Kahri	BA-II	48.0	—	—	—	48	7/85 to 10/85
Punam	Puc	30.0	15.0	9.0	—	54.0	2/86 to 4/86
Chandas Devi	BCom-I	30.0	15.0	9.0	—	54.0	-do-
Arun	Puc	30.0	15.0	9.0	—	54.0	-do-
Mathus	"	30.0	15.0	9.0	—	54.0	-do-
Seema	"	30.0	15.0	9.0	—	54.0	-do-
Gings	"	30.0	15.0	9.0	—	54.0	-do-
Reena	"	30.0	15.0	9.0	—	54.0	-do-

		Rs	Rs	Rs		Rs	
[illegible] Singh	Puc	30.0	15.0	9.0	—	54.0	1/86 to 4/86
[illegible]	"	30.0	15.0	9.0	—	54.0	— do —
Manoj	"	30.0	15.0	9.0	—	54.0	— do —
Anuj	"	30.0	15.0	9.0	—	54.0	— do —
Bhupinder	"	30.0	—	—	—	30.0	— do —
Naresh	"	30.0	—	—	—	30.0	11/85 to 1/86
Virinder	"	30.0	15.0	9.0	—	54.0	2/86 to 4/86
Sunil Datt	Puc.	30.0	15.0	9.0	—	54.0	11/85 to 1/86
Rastaulai	BA - III	36.0	15.0	9.0	—	60.0	— do —
Namsitz	Puc	30.0	15.0	9.0	—	54.0	2/86 to 4/86
Surinder	B.Com-I	—	—	3.0	—	3.0	1/86
Laijee	B.Com-I	30.0	15.0	9.0	—	54.0	2/86 to 4/86
Virinder	B.Com-I	30.0	15.0	9.0	—	54.0	do
Anil	B.Com I	30.0	15.0	9.0	—	54.0	do
Rajinder	BA I	30.0	15.0	9.0	—	54	— do —
Sanjeev	BA I	30.0	15.0	9.0	—	54.0	— do —
Minakshi	BA I	30.0	15.0	9.0	—	54.0	— do —
Arun	Puc	30.0	—	—	—	30.0	— do —
Loveline	do	30.0	15.0	9.0	—	54.0	— do —
Renu	BA - II	36.0	15.0	9.0	—	60.0	— do —
Rajesh	BA II	36.0	15.0	9.0	—	60.0	do

-134-

	Rs	Rs	Rs	Rs	Rs	Period
Surjit Rama BA-II	24.00	—	—	16.00	40.00	3/85 + 4/86
Deepak BA-II	24.00	—	—	—	24.00	4/85 + 5/85
Jasmender BA-II	36.00	—	—	—	36.00	4/84 to 1/85
Hira Singh BA-III	36.00	15.00	9.00	—	60.00	2/86 to 4/86
Premlal BSc II	36.00	15.0	9.00	—	60.00	2/86 to 4/86
Chanderjit BSc-II	36.00	15.0	9.00	—	60.00	2/86 to 4/86
Satpaul PUC.	30.00	—	—	—	30.00	2/86 to 4/86
Gulshan PUC.	30.00	—	—	—	30.00	4/86 to 4/86
Archna X+1	30.00	15.0	9.00	—	60.00	8/86 to 10/86
Basti X+1	20.00	—	—	—	20.00	9/86 to 10/86
Ravi BSc II	24.00	10.00	6.00	—	40.00	9/86 to 10/86
Manisha BSc II	24.00	10.00	6.00	—	40.00	9/86 to 10/86

		Rs	Rs	Rs		Rs	Period
Suresh Kumar	BA-I	30.00	15.00	9.00	—	54.00	2/87 to 4/87
Devraj	BA-I	30.00	15.00	9.00	—	54.00	-do-
Partap	BA-I	30.00	15.00	9.00	—	54.00	-do
Rajkumar	BA-I	30.00	15.00	9.00	—	54.00	-do-
Man Mohan	BA-I	30.00	15.00	9.00	—	54.00	-do
Manjula	BA-I	30.00	15.00	9.00	—	54.00	-do-
Mehankai	BA-I	30.00	15.00	9.00	—	54.00	-do-
Vikas	BA-I	30.00	15.00	9.00	—	54.00	-do-
Jagdish	BA-I	30.00	15.00	9.00	—	54.00	-do-
Vinay	BA-I	30.00	15.00	9.00	—	54.00	-do-
Chamankai	BA-I	30.00	15.00	9.00	—	54.00	-do-
Maninder Singh	BA-II	36.00	—	—	—	36.00	11/86 to 1/87
~~Sukhpal~~ Rai						60.00	2/87 to 4/87
Dhanbir	BA-II	36.00	15.00	9.00	—	60.00	-do-
Mandesh	B.Com-II	36.00	15.00	9.00	—	60.00	-do-
Narinder	B.Com-II	36.00	15.00	9.00	—	60.00	-do-
Jagat Singh	BSc I	30.00	15.00	9.00	—	54.00	-do-
Yamini	BSc I	30.00	15.00	9.00	—	54.00	-do-
Sunil	BSc I	30.00	15.00	9.00	—	54.00	-do-

-136-

		Rs	Rs	Rs		Rs
[illegible] BSc II	36..	15..	9..	—	60..	2/87 to 4/87
Mahesh BSc II	36..	15..	9..	—	60..	-do-
Sunil BSc II	36..	15..	9..	—	60..	-do-
Geeta BSc II	36..	15..	9.0	—	60..	-do-
Pardeep BSc II	36..	15.0	9..	—	60..	do-
Brijbala BSc II	36..	15..	9..	—	60..	do
Vijay BSc II	36..	15..	9.0	—	20.. ~~[illegible] 4/87~~	
~~[illegible] BSc III~~	—	—		—	~~[illegible]~~	
Sandeep XI	30..	15..	9..	—	54..	2/87 to 4/87
Kamal XI	30..	15..	9..	—	54..	do-
Pratap XI	30..	15..	9..	—	54..	-do-
Joginder XI	30..	15..	9..	—	54..	do-
Sanjeev XI	30..	15..	9..	—	54..	do-
Krishan XI	30..	15..	9.0	—	54..	do-
Puran XI	30..	15..	9..	—	54..	do-
Parkash XI	30..	15..	9.0	—	54..	-do-
Shikha XI	30..	15..	9..	—	54..	-do-
Neena XI	30..	15..	9..	—	54..	do
Neelam XI	30..	15..	9..			

		Rs.	Rs.	Rs.			Rs.	
Poonam	XI	30.0	15.0	9.0	—		54.0	9/81 to 4/82
Ayub	XI	30.0	15.0	9.0	—		54.0	do
Sujeet	XI	30.0	—	—	—		30.0	10/86 to 1/87
Balbir	XI	30.0	15.0	9.0	—		54.0	9/81 to 4/82
Rajesh	XI	30.0	15.0	9.0	—		54.0	do
Ashok	XI	30.0	15.0	9.0	—		54.0	do
Joginder	XI	30.0	15.0	9.0	—		54.0	do
Krishan	XI	30.0	15.0	9.0	—		54.0	do
Deep Ram	XI	30.0	15.0	9.0	—		54.0	do
Rajinder	XI	30.0	15.0	9.0	—	74.50	114.50	5/85 to 10/85
Neera	BA I	40.0	~~[illegible] 74.50~~ NIL	NIL			48.0	7/85 to 10/85
Vikram	BA II	48.0	—	—		74.50	74.50	5/85 to 10/85
Vikram	BA II	—	—	—		90.50	150.50	5/85 to 10/85
Rajesh	BA-I	60.0	—	—		90.50	162.50	5/85 to 10/85
Rajinder	BA III	72.0	—	—		90.50	150.50	5/85 to 10/85
Usha	Puc.	60.0	—	—		90.50	162.50	5/85 to 10/85
Neena	B.Com-II	72.0	—	—		90.50	162.50	5/85 to 10/85
Poonam Bindass	B.Com II	72.0	—	—				