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Audit and Inspection Note on the Accounts of Government Degree College, Solan, District Solan (Himachal Pradesh)

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Period :- 4/76 to 3/83

1. Preliminary :- The first test audit and examination of accounts for the period from 4/76 to 3/83, the results of which are set forth in the succeeding paragraphs, was conducted by Shri K.K. Dhamani, Senior Auditor w.e.f. 26.8.83 to 22.9.83 and from 17.11.83 to 24.12.83. The accounts for the months of 8/76, 10/76, 7/77, 3/78, 8/78, 1/79, 7/79, 11/79, 9/80, 11/80, 4/81, 1/82, 7/82 and 3/83, were subjected to detailed check. The record required in audit was duly produced except that mentioned in the relevant paragraphs, hereinafter.

2. Audit Fee :- The fee due for conducting The audit of the pupil's funds' accounts worked out to Rs. 3885/- (Rupees Three Thousand eight hundred eighty five only) as per detailed given below :-

Amalgamated Fund	Rs. 700.00
Building Fund.	Rs. 245.00
House Examination Fund	Rs. 245.00
Hostel Fund	Rs. 245.00
Health Fund	Rs. 245.00
Magazine Fund	Rs. 245.00
Indenty Card Fund	Rs. 245.00
Physics Fund	Rs. 245.00
Chemistry Fund	Rs. 245.00
Biology Fund	Rs. 245.00
Students Aid Fund	Rs. 245.00
Geography Fund	Rs. 245.00
Absence Fine Fund	Rs. 245.00
N.C.O. Fund	Rs. 245.00
Total:-	Rs. 3885.00

The Principal was requested vide Senior Auditor's Requisition No. SMR-75(a) dated 1.12.83 to credit the amount into Govt. Treasury under Head "065-Other Administrative services-C-Other services Fee for Govt. Audit, (H.P.)". The amount was, however, duly credited into Govt. Treasury vide challan No. 38 dated 3.12.83. The original challan was verified by the Senior Auditor.

3. Investments/Fixed Deposit:-

(a) The following amounts were placed in fixed deposit in different banks out of the Amalgamated Fund.

Name of Bank	No. of FDR	Amount Rs.	Date of Investment	Date of Maturity.
State Bank of Patiala Solan.	679042	1,25,000/-	29.8.80	28.11.85

Contd. Page..2/-

Union Bank of India. 965644 43,500/- 19.8.82 19.11.85

-do- 965643 25,000/- 19.8.82 19.11.85

(b) A sum of Rs. 10,544.60 was invested vide FDR No. 92982 dated 6.5.77 for 91 days. But the credit of this amount into Amalgamated Fund was not pointed out, as the investment Register was not properly maintained. The credit of this amount may be shown at the time of next audit.

4. Maintenance of Fund Cash Book:- The Cash Book of the Amalgamated Fund was not complete for the month of 3/83, with the result that the payment vouchers for the month of 3/83 could not be checked. The Cash Book is the most important record and non-completion of the Cash Book is a serious irregularity. The Cash Book should be completed and compliance shown at the time of next audit.

5. Maintenance of Fund's Accounts :-

The accounts of various approved students' funds were not maintained in accordance with the procedure laid down in Chaudhri's compilation of Education code. It was observed that a combined Cash Book for all the funds was maintained in which the income received on account of different funds was firstly shown as deposited in the Bank account in the payment side in one account i.e. Amalgamated fund, with the result that all the funds were mixed up in one account and it was not possible to know as to how much amount was lying in balance in a particular fund. Moreover, cash Book only depicted Cash in hand and the balance of funds lying in bank as was never depicted in the Cash Book. This was not proper. Separate Cash Books and Cash Accounts may be maintained for all the funds as per procedure laid down in Annexure 'D' of Chaudhri's Compilation of Education Code. However, separate account of Hostel fund was opened/maintained w.e.f. 13.10.1977.

6. Amalgamated Fund:-

(i) The following expenditure did not ~~any~~ constitute a valid charge on the Amalgamated Fund. The expenditure may either be got Regularised with the sanction of competent authority or else made good to the fund.

<u>Names of articles purchased</u>	<u>Vr.No.</u>	<u>Month</u>	<u>Amount</u> Rs. Paise
5 Liters Bason spray for office.	327	7/77	57.20
7 Durries for Library.	297	3/78	1239.00
6 Nos cells for office Chowkidar.	239	1/79	11.95

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1308-15

Verification of Rs. 20/-

Washing of curtains	218	1/79	4.00
30 Nos. Easy chairs for staff room.	251	1/79	1236.00
Renewal of 5 Radio Licences.	239	1/79	15.00
Switch	44	11/79	4.78
Towel & soap for college	162	11/79	13.80
4 Bulbs for office building	165	11/79	22.80
Telegram regarding transfer of Supdt.	48	9/80	8.25
Telegram of Joining of Principal.	49	9/80	7.35
Telegram regarding substitution of students.	150	9/80	13.75
-do-	151	9/80	11.25
Washing charges of Bed Sheets	403	4/81	9.00
Telegram regarding cancellation of leave.	404	4/81	4.50
T.A.&D.A. to Sh. Dina Nath Shama, clerk for University work.	405	4/81	46.30
3 Cozen Dustors	331	1/82	84.56
-do-	322	1/82	84.56
Room Heater, Rubber wire & Shoe pin.	336	1/82	43.55
Repair of Room Heater	537	7/82	18.00
Printing of Annual Report	539	-do-	192.65
Cement for fixing electric poles.	541	-do-	63.59
Carriage of Cement.	542	-do-	6.00
Tea etc served on the occasion of visit of N.E.C. Board on 13.3.81.	406	4/81	24.20

1823.89

(ii) Following expenditure was incurred on the purchase of football boots for the players. But according to note. I below Rule 13 "Priority B" of Pupils' Fund Rules, 1958, the foot ball boots were not sports gear and the expenditure on their purchase was not a legitimate charge on the Amalgamated Fund. The amount involved may be made good to Contd. P. 4/-

1823.89
1308.15
3132.04

The Amalgamated Fund.

<u>Vr.No./Bill No.</u>	<u>Month</u>	<u>Amount</u> <u>Rs.Paise.</u>
405 (Bill No. 2122 Dt. 6.1.79)	7/79	93.80
405 (Bill No. 2023 Dt. 18.7.78)	7/79	562.80
173	11/79	426.25

(iii) Payment of T.A. & D.A. out of Amalgamated Fund on Government rates.

D.P.I. order No. 74 below Rule 5 of the Rules and Regulations governing the utilisation of pupil's Funds (Annexure II) Contained in Chaudri's compilation of Education Code lays down that the teachers or lecturers who accompany college teams for University or other matches played out of station or have to attend the meeting of sports tournament committee or accompany the students for educational trips of historical or geographical interest or have to accompany the students taking up science economics and science subjects on educational trips should be paid travelling allowance (Out of pocket expenses) at the following rates:-

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

But, it was observed that the lecturers were allowed T.A. & D.A. at Government rates out of Amalgamated Fund. Since There was no such provision in the pupil's funds Rules, as such the payments at these rates were irregular and such cases detected in the accounts of the months selected for detailed check are given below. The matter may be got regularised with the sanction of the Government, failing which recoveries be effected in all the cases where excess payments were involved.

<u>Sr.No.</u>	<u>Vr.No. & Month</u>	<u>Amount Paid</u> <u>as T.A./D.A.</u>	<u>Names of lecturers.</u>
1	5 of 8/76	117.09	Sh. J. R. Chauhan.
2	-do-	117.09	Sh. K. K. Shama.
3	-do-	97.00	Sh. Jagan Nath (Instructor)
4	67 of 10/76	73.05	Sh. D. C. Shama.
5	68 of 10/76	73.05 59.30	-do-
6	232 of 1/78	123.20	Sh. G. D. Marwah.

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7.	232 of 1/78	123.20	Mrs. N. Mahajan.
8.	-do-	123.20	Sh. A. R. Chaudhry.
9.	253 of 3/78	152.60	Sh. D. C. Shama.
10.	300 of 3/78	102.90	-do-
11.	4 of 8/78	59.35	-do-
12.	25 of 8/78	59.90	-do-
13.	-do-	80.30	Sh. Padam Nabban.
14.	381 of 6/79	67.90	Sh. D. C. Shama.
15.	217 of 1/79	59.00	Sh. I. S. Jain.
16.	180 of 11/79	130.55	Sh. I. D. Shama.
17.	119 of 9/80	128.05	Sh. P. S. Thakur.
18.	116 of 9/80	124.40	Sh. D. C. Shama.
19.	109 of 9/80	41.00	-do-
20.	40 of 9/80	204.95	-do-
21.	198 of 11/80	242.50	Sh. I. D. Shama.
22.	211 of 11/80	133.80	Sh. D. C. Shama.
23.	212 of 11/80	173.70	-do-

(iv) Payments of enhanced rates of Daily Allowance to students/players :-

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

Sr.No.	Vr.No. & Month	Amount of D.A. Paid Rs.	Rate per player @ Rs. 7/- per day.
1.	5 of 8/76	686.00	-do-
2.	-do-	686.00	Contd.. Page.. 6/-

3.	57 of 10/76	224.00	@ Rs.7/- per day.
4.	68 of 10/76	294.00	-do-
5.	232 of 1/78	1491.00	-do-
6.	300 of 3/78	350.00	-do-
7.	253 of 3/78	343.00	-do-
8.	74 of 8/78	84.00	-do-
9.	75 of 8/78	42.00	-do-
10.	381 of 6/79	140.00	-do-
11.	217 of 1/79	63.00	-do-
12.	180 of 11/79	351.00	@ Rs.9/- per day.
13.	119 of 9/80	270.00	-do-
14.	116 of 9/80	466.20	-do-
15.	109 of 9/80	504.00	-do-
16.	140 of 9/80	396.00	-do-
17.	198 of 11/80	981.00	-do-
18.	211 of 11/80	144.00	-do-
19.	212 of 11/80	378.00	-do-
20.	213 of 11/80	135.00	-do-

(V) Refreshments

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

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unabbreviated of 13/20/-

(vi) Refreshments in the following cases were served to the students/players, but the lists of the players/students to whom the refreshments were served, were not put up to audit in order to verify the accuracy of payments made in each case. The omission may be accounted for and supplied the time of next audit.

Vr.No.& Month	Amount spent	Particulars of the occasion on which refreshment was served.	Remarks.
5 of 8/76	Rs. 75.00	Practice of Music dance.	-
-do-	41.05	Practice of drama.	-
43 of 11/79	200.00	Friendly Match of Basket Ball.	-
205 of 11/80	18.00	Nothing mentioned on the bill.	Amount may be made Good.
206 of -do-	15.20	-do-	-do-
-do-	23.75	-do-	-do-
200 of 11/80	35.00	Science Association function on 4.11.80.	-
406 of 11/80	24.20	N.C.C. Board members function on 13.3.81.	Amount may be made Good.
210 of 11/80	90.00	The name of game for which refreshment was served was not mentioned on the bill.	-do-
413 of 4/81	40.00	Practice for different matches.	-
326 of 1/82	110.00	Practice of match.	-

(vii) The refreshments, as detailed below, were served on the occasion of C.S.A. meeting, but the meeting register in order to verify the accuracy of date of meeting was not put up to audit. The same may be traced out and shown at the time of next audit :-

Vr.No.& Month	Amount Paid.
260 of 3/78	Rs. 62.50
136 of 11/79	Rs. 7.50
137 of 11/79	Rs. 22.50
208 of 11/80	Rs. 311.80
209 of 11/80	Rs. 37.90

(viii) A sum of Rs. 168.30 was spent on the eve of Hindi Parishad meeting vide Vr. No. 211 of 3/78. The authority under which the refreshment could be served on the occasion of such meeting may be furnished.

(ix) Stock Entries.

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

Vr.No./Bill No.	Month	Amount Rs.	Particulars of articles purchased.	Remarks.
5 8/76				
(Bill No. 10069 dt. 6.1.75)		25.35	Articles for Stock Register	
xxxx Nil Dt. 6.1.75		xxxx	xxxx drums.	not put up to audit.
(-do- Nil Dt. 6.1.75)		4.00	-do-	-do-
-do- Nil Dt. 6.1.75)		21.50	-do-	-do-
352 7/77		28.70	Newspapers/ Magazine Bills.	-
353 -do-		37.50	-do-	-
354 -do-		30.05	-do-	-
355 -do-		34.60	-do-	-
317 3/78		25.22	Stationery Articles.	Register not put up to audit.
311 3/78		3.25	Seeds	-
312 3/78		8.80	6 No lifeboy - Soap.	-
299 3/78		208.45	Miscellaneous articles for youth Festival.	-
2 8/78		139.00	Articles for college canteen.	Register not put up.
254 1/79		3210.00	3 Nos. Shalds.	-
389 7/79		9.60	4 Nos calls	-
390 7/79		6.75	One Gum Bottle	-
233 1/79		59.80	6 Nos Kit Kat 3 -do- 1 No. Roll.	15 Amp. - 63 Amp.

236	1/79	4.50	Chelpark ink Register not put up to audit.
247	1/79	92.35	Stationery articles for C.S.A. -do-
248	1/79	28.05	-do- -do-
410	7/79	240.00	9 Copies of photographs of teams.
247	7/79	41.73	One Dozen stuttle cocks.
151	1/79	7.50	One Gum Bottle.
198	11/80	74.00	Articles for Drama.
201	11/80	12.48	One Red Ribbon one Pack paper.
202	11/80	17.20	Clothes (Register not put up to Audit)
444	4/81	43.50	Articles Articles for Drama. -do-
418	-do-	35.60	-do-
419	-do-	131.80	-do-
420	-do-	81.20	-do-
444	4/81	35.50	Decoration articles for annual function. Amount may be made good.
421	-do-	404.65	4 1/2 Meters of cloth. Register not put up to audit.
422	-do-	244.25	4 1/2 Meters Satan. -do-
423	-do-	52.68	Cosmatic Articles. -do-
415	-do-	9.17	2 Stock registers.
335	1/82	12.00	3 Nos. Vim Packets.
338	1/82	13.50 2.50	3 Tape insulation 200 Gum pipe.
543	7/82	292.32	Question papers.
339	1/82	91.00	13 Snaps of Geography Quiz Contest.

(X) Payment of Salary to Ad-Hoc Lecturers out of Amalgamated Fund.

Following lecturers who were appointed on ad-hoc basis, were paid their salaries out of the Amalgamated Fund. The authority for making payment of salaries to the lecturers out of Amalgamated fund may be furnished or else the amounts may be recouped from the proper source and credited to the Amalgamated Fund and compliance intimated to this department. The irregularity is also brought to the notice of the higher authorities for taking suitable action in the matter.

<u>Vr.No. & Month</u>	<u>Names of Lecturers</u>	<u>Amount Paid.</u>
199 of 11/80	Sh. Maharaj Kumar	Rs. p. 251.60
-do-	Madhu Bala	251.60
408 of 4/81	Maharaj Kumar	451.60
-do-	Madhu Bala	451.60
-do-	Butta	360.00
-do-	Swamjeet Kumar	580.65
-do-	Ahla Gupta	600.00
330 of 1/82	-do-	200.00

(xi) During the course of audit, it was observed that advances were drawn out of Amalgamated Fund vide a few instances given below to meet the expenses which were normally to be borne out of Govt. Contingencies. However, the amounts were being Recouped to the fund. But the payments of advances out of funds were not permissible under the Rules. The irregular practice should be stopped forthwith:-

<u>Vr.No. & Month</u>	<u>Amount</u>	<u>To whom advanced.</u>	<u>Date on which the advance was recovered.</u>
10 of 8/76	6430.75	Office	31.3.77
1 of 8/76	70.00	Sh. Bir Singh Peon.	25.8.76
352 of 1/82	290.00	Sh. Mahesh Sweeper.	4.8.81
215 of 11/80	4000.00	for N.S.S. Camp.	5.1.81

(xi) Vr.No. 5 of 8/76 for Rs. 3604.39

In the above voucher a sum of Rs. 85/- was shown as received vide cheque No. 579074 from the Principal, Govt. College, Mandi on account of refund of security deposited at the time of youth festival held at Mandi w.e.f. 18.10.75 to 24.10.75. The amount did not appear to have been credited into the Amalgamated fund.

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The amount may be recovered from the official at fault and credit shown at the time of next audit.

(xiii) Vr.No.7 of 8/76 for Rs.594.36

Rs.594.36 were paid to M/S Panjab sports House, Ambala Cantt on account of purchase of Prize cups. The quotations were invited from Three suppliers as per details given below :-

1. Panjab sports House, Ambala Cantt.
2. Military Sports House -do-
3. Noonl Industries -do-

The above three quotations were collected on Rs.3.76 by hand and material was also purchased on Rs.3.76 from M/S Panjab sports House, Ambala Cantt. Thus the very purpose of inviting quotations was defeated as these were collected personally. The omission should be accounted for.

(xiv) Vr.No.5 of 8/76 for Rs.3604.39

A sum of Rs.3604.39 was spent during youth festival held at Mandi w.e.f. 18.10.75 to 24.10.75. The expenditure called for the following remarks.

(a) No bus tickets were kept in record in order to verify the actual bus fare spent on journey undertaken by the players. The omission may be accounted for.

(b) The payment to each players exceeded Rs.20/- But, the Revenue stamps were not got affixed on the actual payee's receipts. The omission may be accounted for and supplied at the time of next audit.

(c) Rs.25/- were shown to have been spent on the Refreshments served to the players during tournaments held at Mandi w.e.f. 18.10.75 to 24.10.75, but no bill or APR in support of payment was available in the record. Hence the payment could not be admitted in audit. The amount may be recovered from the ~~official~~ official at fault and credited to the Amalgamated fund.

(d) Rs.75/- were shown to have been spent on the refreshments served to the Music and dance party, but the list of the students who participated in the item was not on the record. It was not indicated as to for how many days the refreshment was served.

Similarly, Rs.41.05 were also spent on the refreshments served to the members of the contingents of drama on 17.10.75. but the list of the participants was not attached with the vouchers. Hence, the expenditure incurred in the above cases could not be admitted in audit. The amount may be made good.

(e) T.A. & D.A. paid to the Lecturers on Govt. rates may be fully justified.

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of Rs 20/-

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(f) D.A. to students @ Rs.7/- may be justified with reference to the rates prescribed in pupil's Funds Rules.

(g) The stock register of Drama articles was not put up to audit, hence the entries of the articles purchased & vide following bills could not be verified. The register may be put up at the time of next audit for applying necessary check.

<u>Bill No & Date</u>	<u>Amount.</u>
	Rs. p.
16069 Dt. 16.10.75	25.35
485 Dt. 31.10.75	25.76
Nil Dt. 16.10.75	25.50 (Revenue stamp also not affixed).

(xv) Vr.No. 232 of 1/78 for Rs. 4688.77

A sum of Rs. 4688.77 was spent during youth Festival held at Dharamsala from 4.11.76 to 7.11.76. The expenditure called for the following remarks:-

(a) No Bus tickets were kept on the College record in order to verify the correctness of the fare charged by the players. The omission may be accounted for.

(b) As per D.P.I. Memo No. 2492 C-II-(2)-7/69/65 dated 2.5.66 incorporated as order No. 11 below rule 5 of the Pupil's Funds Rules, 1958 (Annexure 'C' of Chaudhri's compilation of Education code) not more than one lecturer for every 20 students in case of boys and 30 in case of girls students could accompany the students on educational trips and matches etc. But, in the above case 3 lecturers accompanied the students/participants, which was in excess of the norms and were paid Rs. 123.30 each as T.A./D.A. Thus Rs. 123.30 per lecturer paid in excess to the two lecturers were not admissible, which may be recovered and compliance intimated to this department.

(c) The payment of daily allowance @ Rs.7/- per participant needed to be justified.

(d) The payment of D.A. on Govt. rates to the lecturers also needed to be justified.

(e) Following articles were purchased during youth festival, but the stock entries of these were not shown to audit. These may be shown at the time of next audit:-

<u>Sr.No.</u>	<u>Bill No. & Date</u>	<u>Name of articles</u>	<u>Amount Paid.</u>
			Rs. P.
1.	21255 Dt. 1.11.76	Screw	0.85
2.	Nil Dt. 1.11.76	Cells	5.60
3.	4823 Dt. 1.11.76	Boys	1.75
4.	9796 Dt. 1.11.76	Paper	9.05

of 13/24/-

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5.	Nil Dt. Nil	Misc. articles for drama.	22.07
6.	3466 Dt. 1.11.76	Fuse tester	2.20
7.	169 Dt. 6.11.76	Battery Cell	6.80
8.	279 Dt. 3.11.76	Adopter	2.00
9.	Nil Dt. 2.12.76	Four Charts	3.00

The purchase of articles at Sr.No. 1, 6 and 8 could not be admitted in audit, as the purchase of these articles was not admissible under the funds' Rules. The amounts may be made good.

(xvi) Vr.No. 299 of 3/78 for Rs. 208.45

Following expenditure was shown to have been incurred during youth festival and the vouchers were verified by the members of students central Association:-

<u>Bill No. & Date</u>	<u>Particulars</u>	<u>Amount Paid.</u>
Nil Dt. 17.11.77	Drama Articles	Rs. 5.00
-do-	-do-	4.00
2032 Dt. 17.11.77	-do-	12.15
2033 Dt. 17.11.77	-do-	19.80
3213 Dt. 17.11.77	-do-	37.50
Total:-Rs.		<u>208.45</u>

The above expenditure called for the following remarks :-

(a) The stock entries of the above articles could not be verified, as the relevant register was not put up during audit. The same may be shown at the time of next audit.

(b) The dates and the place of the youth festival was not indicated on the payment vouchers, in the absence of which the expenditure could not be admitted in audit. The omission may be supplied at the time of next audit.

(c) The authority under which the payment vouchers were required to be verified from the members of the students central association may be quoted.

Para 6 :- (xvii) The following lecturers/Officials were paid T.A. & D.A. on Govt. rates out of the Amalgamated fund for the purpose mentioned against each name. The authority for the payment of T.A. & D.A. out of Amalgamated fund may either be furnished or else amounts irregularly paid may be got refunded into Amalgamated Fund :-

<u>Vr.No.& Month.</u>	<u>Amount Paid.</u> <u>Rs.</u>	<u>Name of lecturer/ official.</u>	<u>Purpose of payment.</u>
153 of 9/80	89.70.	Sh. Anand Katiha	Purchase of books .
405 of 4/81.	46.30	Sh. D.N.Sharma.	University work and other official bussiness.
197 of 11/80	147.60	Sh. R.P. Rawal.	N.C.C. Tour.
340 of 1/82.	122.25 406.85	Kamlesh Gupta.	N.C.C. Tour.

Para 6 :- (xviii) Overpayment of T.A. & D.A. :-
Overpayments of daily allowance to the tune of Rs.45.68 to following lecturers/officials were made in their T.A. bills. The recovery may be effected from the concerned employees and credited to the Amalgamated Fund. The payment of T.A. & D.A. at Govt. rates out. of fund may also be justified:-

<u>Vr.No.& Month.</u>	<u>Name of lecturer.</u>	<u>Amount of T.A.&D.A. Paid.</u> <u>Rs.</u>	<u>Amount Admissible.</u> <u>Rs.</u>	<u>Over payment</u> <u>Rs.</u>
5 of 8/76	Sh. J. R. Chauhan.	117.09	102.35 105.22	4.74 ?
-do-	Sh. E. K. Sharma,	117.09	102.35 105.22	4.74 ?
14 of 8/78	Sh. D. C. Sharma	59.35	53.85	5.50.
384 of 6/79.	Sh. D. C. Sharma	316.90	316.60	3.30 ?
197 of 11/80	Sh. R. P. Rawal	175.00	147.60	27.40. 45.68

Para 6 (xix) Vr.No. 24 of 8/78 for Rs.800/-
Vr.No. 158 of 8/78 for Rs.108.20.
Rs.908.20

Rs.908.20 were paid to M/S Neelma Furniture Industries, Solan on account of purchase of following 24 office chairs :-

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-: 15 :-

24 Nos. Office Chairs. Rs.936.00
@ 39/- each.

Carriage charges. Rs. 20.00
Rs.956.00

Payment made.. Rs.908.20
~~Less Paid.. Rs. 47.80~~

The above purchase called for the following further remarks :-

i) Rs.47.80 were less paid on account of defect in the furniture at the time of delivery of the same. It is not understood why the defective furniture was accepted by the office. This needs to be fully explained.

ii) The purchase was neither effected from the firm holding rate contract nor N.A.C. was obtained from the controller of stores, H.P. before effecting the purchase from unapproved source. The irregularity may be got condoned with the sanction of the competent authority.

iii) The above expenditure on the purchase of office chairs was not a valid charge on the fund. Either the same may be got Regularised with the sanction of the competent authority or the amount involved be made good.

Para 6(xx) Vr.No.117 of 9/80 for Rs.25/-

Rs.45/- were with drawn vide cheque No.693041 dated 15.9.80 as per entry in Pass Book of the Bank Account No.D-945. But, Rs.25/- were paid to Sh.Parwal Kumar student on account of refund of Library security. The amount of Rs.45/- was tempered with in the counterfoil of the cheque as well as changed in the Cash Book from Rs.45/- to 25/-. Thus Rs.20/- drawn in excess were misappropriated by the office clerk Sh.D.F. Negi. The amount may be recovered from the official at fault and compliance shown to audit.

Para 6 (xxi) Vr.No.270 of 3/78 for Rs.655.20 ✓

A sum of Rs.655.20 was paid to M/S Himachal Furniture Industries, Solan on account of purchase of 2 tables for the office of the college. The expenditure did not constitute a valid charge on the fund and should be refunded into the fund.

The purchase was not effected from the firm holding rate contract nor the N.A.C. was obtained from the controller of stores. before effecting the purchase from an unapproved source. The omission should be accounted for.

Para 6(xxii) Vr.No.267 of 3/78 for Rs.1986.25

Rs.1986.25 were paid to M/S Minerva Book Depot, Shimla.
Contd..Page.16/-

on account of purchase of Books, which were distributed on the eve of Annual Prize Distribution function to the students. But, the list of the students to whom there were distributed was not on the college record. Moreover, the stock entries of the books were also not made. This was very irregular. The omission may be accounted for.

Para 6 (xxiii) Vr. No.2 of 8/78 for Rs.200/-

Rs.139/- were spent on the purchase of utensils etc. for the co-operative canteen which was run by the students in the college campus. The expenditure called for the following remarks.

- i) The authority under which the utensils for cooperative canteen of the students could be purchased out of the Amalgamated fund may be quoted.
- ii) Rs.200/- were paid as advance for the purchase of utensils to Sh. Suresh Kumar, Student of BSc.III class on 2.8.78 and unspent balance of Rs.61/- was refunded by the student on 17.4.79 after a lapse of 8 months, which was irregular and annotated to temporary misappropriation of the amount which needed to be justified.
- (iii) The authority under which the advance for purchase of articles could be paid to the student out of fund may be quoted and this practice may be stopped forthwith.

Para 6 (xxiv) Vr. No.257 of 1/79 for Rs.297.50

Rs.297.50 were paid as Rail fare to seven students, who had gone on educational tour from Solan to Vascodagama & back. No lecturer accompanied the students, which was irregular. Moreover, no railway tickets in support of the journey undertaken from Solan to Vascodagama & back were shown to audit in the absence of which the correctness of the expenditure could not be verified in audit. Either the relevant record may be shown at the time of next audit, or the amount be made good to the fund.

Para 6 (xxv) Vr. No.111 of 9/80 for Rs.527.10

Refreshment to the tune of Rs.527.10, as detailed below was served during tournaments held at Solan from 8.9.80 to 10.9.80.

Crackjack	Rs.87.00
Tea bill	Rs.80.00
Kala Gulab	Rs.162.70
Smosa	Rs.80.00
Biscuits Pockets	Rs.33.00
Tea at the	Rs.84.40
time of closing	
Total:-	<u>Rs.527.10</u>

Contd, p.17/-

The above expenditure called for the following remarks :-

- 1) There was no list of players/guests to whom the Refreshment was served during the tournaments, in the ~~xxxx~~ absence of which, the expenditure could not be admitted in audit. The omission may be supplied now.
- ii) Refreshment @ Rs.0.50 paise per player was admissible where as no such provision was followed in the above case which was in contravention of pupil's funds Rules.
- iii) There were no APR's, as well as proper bills of crackjack biscuits, as signatures of shopkeeper were not found on the bill. The amount of Rs.87/- may be made good, as the payment appeared to be fictitious.
- iv) Revenue stamps were not affixed on the following A.P.R.'s. The omission may supplied at the time of next audit :-

Crackjack Biscuits	Rs.87.00
Tea bill	Rs.80.00
Smosa bill	Rs.80.00
Biscuits packets	Rs.33.00

Para 6 (xxvi) Vr.No.345 of 1/82 for Rs.374.25

Rs.374.25 were shown to have been paid to M/S Sohan Lal & sons, Solan as per entry in fund Cash Book. But the Bill as well as APR in support of this payment was not on the record. Either the same may be traced out and shown at the time of next audit, failing which the amount be made good.

Similarly, Rs.190/- were also booked as expenditure vide Vr.No.341 of 1/82 and shown to have been paid to Sh. Rama Nand, Lecturer. But the bill as well as APR in support of this payment was also not on the record. These may be traced out and shown at the time of next audit failing which the amount be made good.

Para 6 (xxvii) Vr. No.126 of 9/80 for Rs.160.25

Rs.160.25 were paid to M/S Kumar Printing Press, Solan on account of Printing of 250 invitation card.

Observations :- 1) The occasion for which these cards were got printed was not indicated. The omission may be accounted for.

ii) The specimen of the card got printed was not on the record, in the absence of which the ~~reason~~ reasonableness of the expenditure incurred could not be verified.

Para 6 (xxviii) Vr.No.196 of 11/80 for Rs.14.40

Rs.14.40 were paid to Sh. Ageet, Halwai on account of bill of tea etc. But the occasion on which the refreshment was served, was not indicated in the payment voucher, in the absence of which the expenditure could not be admitted in audit. The amount may be made good.

Para 6(xxix) Vr.No.152 of 11/79 for Rs.185/-

In the above voucher a sum of Rs.40/- was paid to Sh. Lekh Raj, chowkidar of the college for performing the extra duties in the library. The authority under which the allowance out of the Amalgamated Fund could be paid to the chowkidar may be quoted failing which the amount be made good.

Para 6(xxx) Vr.No.154 of 9/80 for Rs.230/-
Vr.No.155 of 9/80 for Rs.440/-

Rs.230/- were paid to Sh. Surinder Ranta and Rs.440/- to Sh. Harpal Singh Bhapta, students of the college, as advance to ~~sum~~ the Hostel mess. The authority under which the advance for a private purpose could be paid out of Amalgamated Fund may be quoted. Moreover, the refund of advance was also not indicated. The same may be shown at the time of next audit.

Para 6(xxxi) Vr.No.409 of 4/81 for Rs.235/-

Rs.155/- were paid to Smt. Raj Kumari, sweepress of Hostel on account of her pay for the month of 3/81. This was not a valid charge on the amalgamated fund, as there was a separate Hostel fund in the college. The amount may be recouped from the proper source and compliance shown at the time of next audit.

Para 6(xxxii) Vr.No.258 of 3/78 for Rs.145.09

Sh. Sant Ram Was ~~xxx~~ engaged as Mali for Botony department on daily wages and was being paid from the Amalgamated fund, as would be seen from the payments made in the above voucher and other vouchers as detailed below as could be detected in selected months :-

<u>Vr.No.& Month</u>	<u>Period</u>	<u>Rate</u> Rs.	<u>Total amount paid.</u>
258 of 3/78	1.2.78 to 28.2.78	@ Rs.5.18	Rs.145.09
4 of 8/78	1.7.78 to 31.7.78	@ Rs.6/-	Rs.186.00
246 of 1/79	1.12.79 to 31.12.78	@ Rs.6/-	Rs.186.00
258 of 1/79	1.1.78 to 7.1.78	@ Rs.6/-	Rs. 42.00

The authority under which the Mali could be engaged out of Amalgamated Fund. may be quoted, failing which the amount irregularity paid may be got refunded into Amalgamated Fund.

Para 6 (xxxiii) Vr.No.343 of 1/81 for Rs.1025.00
Vr.No.439 of 4/81 for Rs. 178.70
Total: Rs.1203.70

According to D.P.I order No.14 below rule 5 of the Rules and regulations regarding utilisation of Pupil's funds (Annexure(I) contained in the chaudhries completion of Education code) the teachers or lecturers who accompany the students taking up Science subjects ~~xxx~~ or educational trips should be paid travelling allowance and out of pocket expenses at the following rates :-

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

But in the above voucher Sh. R.P. Rawal, Lecturer who accompanied the students on educational trips from Solan to Bombay & back w.e.f. 10.1.81 to 27.1.81 for 18 days, was paid @ Rs.18/- per day for 17.40 Days i.e. Rs.313.20, whereas he was to be paid @ Rs.5/- per day. Thus over payment of Rs.226.20 made to Sh.R.P.Rawal may be recovered from him and compliance shown at the time of next audit.

Para 6 (xxxiv) Vr.No.356 of 1/82 for Rs.5768.32

Rs.5768.32 were paid to M/S Panjab sports House, Ambala Cantt, on account of purchase of sports articles. This purchase called for the following further remarks:-

- i) Neither the purchase was made from the firm holding rate contract nor N.A.C. was obtained from the controller of stores, H.P. before effecting the purchased from unapproved source. The irregularity may be got condoned with the sanction of competent authority.

Some articles were shown to have been purchased as rate contract items. But the letter showing rate contract was not put up to audit.

- ii) In bill No.10724 dated 18.10.81, the rate of one Set of stamp was quoted as Rs.39/- but Rs.78/- were paid for one set. This rate was also verified from the quotation as Rs.39/- Thus Rs.39/- paid in excess to the firm may be recovered from the official/firm concerned and credited into Amalgamated fund.

- iii) In the above bill No.10724 dated 18.10.81, The

item of 8 Nos foot balls @ Rs.65/- as Rs.520/- was added by hand in the bill by some officials in the college office as This item was not included in The original bill. The amount of Rs.520/- was added at the end of the bill and Bill was made for Rs.1127.88 instead of Rs.607.88 originally sent by the firm. The reason for adding this item of 8 footballs may be fully explained.

The stock entries of the foot balls were, however, verified in audit.

~~The~~ In the quotation of M/S Panjab sports Home, Ambala cantt dated 25.10.81 the rate of football was quoted as Rs.65/- per piece. But these were received alongwith the bill No.10724 dated 18.10.81 as is evident from the entry made by some officials in the college office. It is not understood how these footballs were received in advance of the quotation of the firm. This needs to be looked into by the authorities and omission explained at the time of next audit.

(iv) Similarly, the rates of items namely cricket shoe spikes, one set of stumps and cricket balls were quoted by the firm M/S Panjab sports House, Ambala cantt in their quotation dated 25.10.81, whereas these articles were purchased vide bill No. 10724 dated 18.10.81. It is not understood as to how the purchase was effected on 18.10.81 before the receipt of quotation of the firm. The matter needs to be looked into by the higher authorities and compliance intimated to this department.

(v) In bill No.10290 dated 27.8.81 of M/S panjab sports House, Ambala Cantt. the cost of one Badminton Racket and 2 Nos footballs was added as Rs.194/- As these two items were not received alongwith other articles received vide above bill, the cost of Rs.194/- was deducted at the end of the bill, but the sales tax was paid @ 4% on the above amount i.e. Rs.7.76 was not deducted. Thus Rs.7.76 paid in excess may be recovered from the firm and compliance shown at the time of next audit.

(vi) In bill No.10376 dated 29.8.81 6 Nos footballs were not received and Rs.390/- on account of price of 6 Nos foot ball @ Rs.65/- each was reduced at the end of the bill, but sales tax was paid @ 4% i.e. Rs.13.60 were not deducted. Hence, Rs.13.60 were paid to the firm in excess which may be recovered and credited into Amalgamated fund and compliance shown at the time of next audit.

Para 6 (xxxv) Vr.No.539 of 7/82 for Rs.192.65

Paid to M/S Hill star Printing Press, Solan on account of printing of 65 Annual Reports Booklets @ Rs.2.90 P. as detailed below :- Contd.Page..21/-

65 Copies @ Rs.2.90	Rs.188.50
S.T. 2%	Rs. 3.77
Surcharge @ 10% on S.T.	Rs. 0.38
Total:-	Rs.192.65

The expenditure called for the following further remarks :-

- i) The quotations were not on the record ~~the~~ but comparative statement was found on the record. The quotations may be traced out and shown at the time of next audit.
- ii) The specimen of reports got printed was not on the record, in order to verify the reasonableness of the expenditure incurred.
- iii) The stock entries of the copies of reports were not shown to audit.
- iv) The expenditure did not constitute a valid charge on the fund. The amount may be made good.

Para 6 (xxxvi) Vr.No.68 of 8/82 for Rs.10,000/-

A sum of Rs.10,000/- was paid to Executive Engineer, H.P.P.W.D. Solan for the construction of Basket Ball field in the college. Estimate for Rs.16135/- was got prepared from Executive Engineer, P.W.D. Solan vide his letter No. SD/DB-DC-82-13722-23 dated 19.8.82. The case for approval was taken up with the Director of Education, H.P. vide Principal's letter No.GCS/SLN-Building 92-523 dated 21.8.82. But, the approval was not conveyed by the Director of Education till the conclusion of audit. It is not understood, how the amount was deposited with the Executive Engineer, HP.P.W.D. Solan, without getting the approval of the competent authority. This was in contravention of rules and needs to be fully justified.

The approval of the competent authority may be obtained immediately and compliance intimated to audit.

Para 6 (xxxvii) Vr.No.514 of 7/82 for Rs.2005/-

Following employees of the college were paid their pay for the month of 6/82 out of the Amalgamated fund as the Govt. sanction was awaited for continuation of their posts. The authority under which the amount could be paid to the Regular employees out of the Amalgamated fund may be quoted. The amount was, however, recouped to the fund vide Receipt No.283525 dated 6.8.82.

Bija Ram Chowkidar	Rs.355.00
Sant Ram Mali	Rs.350.00
Bhagat Singh Chowkidar	Rs.350.00
Ram Lal -do-	Rs.350.00

Contd .p.22/

Ashok Kumar Sweeper	Rs. 300.00
Luxmen Dev Sweeper	Rs. 300.00
Total :-	Rs. 2,005.00

Para 6 (xxxviii) Vr. No. 125 of 9/80 for Rs. 125.00

A sum of Rs. 125/- was paid to Sh. Kuldip Parkash of truck No. 3719 for carriage of material from Thedo ground to college. The occasion on which the material was carried, was not indicated on the payment voucher. Hence the expenditure could not be admitted in audit. The omission may be accounted for.

Para 6 (xxxix) Vr. No. 257 of 12/80 for Rs. 450.00
Vr. No. 424 of 4/81 for Rs. 183.65
Total :- 633.65

Following expenditure was incurred on the purchase of sweets etc on the eve of saligram Memorial Declamation contest held on 20.12.80.

Kalakand	Rs. 150.00
Barfi etc.	Rs. 265.00
Samosa	Rs. 100.00
Sweets	Rs. 13.65
Carriage	Rs. 5.00
Bill of Tea	Rs. 100.00
Total :-	Rs. 633.65

There was no list of the guests to whom the refreshment was served. Moreover, such a huge expenditure on the occasion of declamation contest amounted to the misutilisation of the fund. Minimum possible expenditure should have been incurred on such occasions.

Para 6 (xl) Vr. No. 295 of 3/78 for Rs. 50/-

store, station Road, Agand as subscription of monthly magazine for 3 years for the period from 3/78 to 2/81. But during this period only 22 magazines were received instead of 36 magazines. Thus the cost of 14 magazines received less may be recovered from the official/firm at fault. The compliance may be shown at the time of next audit.

7. Library Security.

(a) Following advances were drawn for the refund of library securities by Sh. D.F. Negi, clerk of the college. The disbursement was shown in the register, but the individual applications of the students on the basis of which the security was refunded were not put up during audit, in the absence of which it could not be ascertained as to whether the securities were refunded within one year of the leaving of the college by the students or were paid late i.e. after lapse of one year in which case the amount was to lapse. The requisite record may be traced out and put up at the time of next audit for applying necessary check.

<u>Vr.No.</u>	<u>Month</u>	<u>Amount</u>
325	7/77	Rs.5000.00
356	7/77	Rs.7550.00
10	8/78	Rs.3000.00
3	3/78	Rs.138.60

(b) The securities, as detailed below, were to lapse in 4/82. But, these were released even after 4/82 in contravention of rules. The responsibility for this lapse may be fixed :-

<u>Vr.No.& Month</u>	<u>Amount</u>	<u>Name of students</u>	<u>Year</u>	<u>Date of payment.</u>
590 of 7/82	25/-	Ramash Kumar .	1981	29.7.82
597 of 7/82	25/-	Rakash	1981	29.7.82

8. Misappropriation of store Articles :-

According to a note recorded in the stock register of physics fund, on physical verification by Sh.S.K.Gupta, Lecturer in physics, following articles were found short in the store :-

<u>Name of article</u>	<u>Quantity</u>	<u>Rate</u>	<u>Total Cost.</u>
Bar Magnet Item No. 1055 24.3.69	8	Rs.p. 8.50	Rs.paise. 68.00
Screw Yauge Item No. 1200 5.1.82	4	5.50	22.00
Pinnaxine Item No. 1246 8.11.82	3		
Pandulam Bob Item No. 11 8.7.59	3	0.90	2.70
Plumb Line Item No. 1246 9.11.82	3	1.00	3.00
Compass Needle Item No. 2164 7.3.77	24	0.94	22.56
Tractional weight Item No. 2242 13.10.78	2	1.25	2.50
		<u>Total :-</u>	<u>Rs. 120.76</u>

The above amount may be recovered from the official at fault and amount credited into. The fund and compliance intimated to this department.

9. Short Realisations of Fees and Funds.

As per demand and collection registers a sum of Rs. 1808.25 on account of fees and funds was short realised, as detailed in the succeeding sub-paragraphs. The amounts may be recovered from the officials/students at fault and compliance intimated to this department.

(a) Short Realisation of Tuition fee :- A sum of Rs. 1208/- as ~~xxx~~ detailed below, was short realised on account of tuition fee. The amount may be recovered immediately :-

Sl. No.	Name of student	Class/Roll No.	Period	Amount to be realised	Amount realised	Short realisation
				Rs.	Rs.	Rs.
978-	Suresh	B.A.II 2076	11/78 to 2/79	48.00	40.00	8.00
do-	Ram Chander	B.A.II 2105	3 & 4/79	24.00	-	24.00
do-	Rajinder Singh	B.A.II 2115	1 & 2/79	24.00	-	24.00
do-	Jaswinder Kaur	B.A.I 1038	3 & 4/79	20.00	-	20.00
do-	Pardeep Kumar	B.A.III 3175	11/78 to 4/79	72.00	-	72.00
do-	Mast Ram	B.A.III 3128	-do-	72.00	-	72.00
do-	Punam Sahani	B.A.III 3037	3 & 4/79	72.00	48.00	24.00
977-	Kuldip	PUC 118	1 to 2/78	20.00	-	20.00
do-	Mira Nand	B.A.III 3065	11 & 12/77	72.00	48.00	24.00
do-	Anil Kumar	Pre.Med. 376	11/77 to 4/78	60.00	-	60.00
do-	Raj Singh	B.A.I 1201	1 to 2/78	20.00	-	20.00
do-	Rajinder Kumar	PUC 482	1/78 & 2/78	60.00	40.00	20.00
do-	Surindera Kumar	PUC 124	11/77 to 4/78	60.00	-	60.00
do-	Sandeep Kpile	B.Com.I 1370	11 & 12/77	60.00	40.00	20.00
980-	Alka	BSC III 3304	9 & 10/80	72.00	48.00	24.00
do-	Jyotsna	BA III 3035	4/81	12.00	-	12.00
do-	Savita	B.A.II 2056	11/80 to 4/81	72.00	-	72.00
do-	Rakesh	B.Sc.II 2460	9 & 10/80	24.00	-	24.00
do-	Mamta Gupta	B.Sc.I 1508	-do-	20.00	-	20.00

81	Rajesh Kumar	B.A.II 2131	4/81	12.00 -	12.00
	Anuradha	BSC.III 3309	1 to 3/81	36.00 -	36.00
82-83	Jagdish	B.A.I 1410	2 to 4/83	30.00 -	30.00
do-	Sher Singh	B.A.II 2177	-do-	36.00 -	36.00
do-	Shyam Lal	PUC 285	-do-	30.00 -	30.00
do-	Satish Kumar	B.A.II 2469	-do-	36.00 -	36.00
do-	Sanjeev	B.A.III 3190	-do-	36.00 -	36.00
do-	Shushil	B.A.II 2190	-do-	36.00 -	36.00
do-	Rakesh	B.A.I 1418	-do-	30.00 -	30.00
do-	Renu Verma	B.A.I 1304	-do-	30.00 -	30.00
do-	Chander Parkash	PUC 507	-do-	30.00 -	30.00
do-	Shushil	PUC 197	11 to 1/83	30.00 -	30.00
do-	Ibrahim	B.A.I 1161	2 to 4/83	30.00 -	30.00
do-	Gulshan Khan	-do- 1148	-do-	30.00 -	30.00
do-	Rupesh	BSC.I 1704	-do-	30.00 -	30.00
do-	Rakesh	-do- 1706	-do-	30.00 -	30.00
do-	Hangpu	-do- 20	-do-	30.00 -	30.00
do-	Ramesh Chand	168 PUC	-do-	30.00 -	30.00
do-	Joginder Chand	3232 B.A.III	-do-	36.00 -	36.00
				Total:-	<u>Rs. 1208.00</u>

(b) Short Realisation of Amalgamated Fund :-

Year	Name of student.	Class Roll No.	Period	Amount to be realised Rs. Paise	Amount Short reali- -sed. Rs. Paise	Short reali- -sation Rs. p.
				10.00	-	10.00
1978-79	Ram Chander	B.A. Part II 2105	3 & 4/79	10.00	-	10.00
do-	Rajinder Singh	B.A.II 2115	1 & 2/79	10.00	-	10.00
do-	Jaswinder Kaur	B.A.I 1038	3 & 4/79	10.00	-	10.00
do-	Punam Sahni	B.A.III 3037	-do-	10.00	-	10.00
do-	Rajinder Kumar	PUC.Med. 482	1 & 2/78	10.00	-	10.00
1977-78	Rai Singh	B.A.I 1 to 2/78		8.00	-	8.00
1980-81	Alka	BSc.III 9 to 10/80				

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misappropriation of Rs 29/-

81	Jyotsma	B.A.III	3035	4/81	4.00	-	4.00
	Rakesh	BSC.II	2460	9 & 10/80	8.00	-	8.00
	Mamta Gupta	BSC.I	1508	-do-	8.00	-	8.00
do-	Rajesh Kumar	B.A.II	2131	4/81	4.00	-	4.00
do-	Anuradha	BSc.III	3309	1 to 3/81	12.00	-	12.00
do-	Chander Parkash	PUC	365	1/81 to 2/81	8.00	-	8.00
do-	Archana	BSc.I	1510	1 to 3/81	12.00	-	12.00
do-	Subhash Chand	BA.I	1168	1 to 3/81	12.00	-	12.00
87-78	Kuldip	PUC	118	1 to 2/78	10.00	-	10.00
82-83	Jagdish	B.A.I	1410	2 to 4/83	12.00	-	12.00
do-	Sher Singh	B.A.II	2177	-do-	12.00	-	12.00
do-	Shyam Lal	PUC	285	-do-	12.00	-	12.00
do-	Satish	B.A.II	2469	-do-	12.00	-	12.00
do-	Sanjeev	B.A.II	3177	-do-	12.00	-	12.00
do-	Shushil	B.A.II	2190	-do-	12.00	-	12.00
do-	Rakesh	B.A.I	1418	-do-	12.00	-	12.00
do-	Renu	B.A.I	1304	-do-	12.00	-	12.00
do-	Chander Parkash	PUC	507	-do-	12.00	-	12.00
do-	Sushil	PUC	197	11 to 1/83	12.00	- 12.00	12.00
do-	Ibrahim	B.A .I	1161	2 to 4/83	12.00	-	12.00
do-	Gulshan	-do-	1148	-do-	12.00	-	12.00
do-	Rupesh	BSc.I	1704	-do-	12.00	-	12.00
do-	Rakesh	B.A.I	1706	-do-	12.00	- 12.00	12.00
do-	Hema	PUC	20	-do-	12.00	-	12.00
do-	Ramesh Chand	-do-	160	-do-	12.00	-	12.00
do-	Joginder Singh	B.A.III	3232	-do-	12.00	-	12.00
					Total:-		<u>Rs. 350.00</u>

(C) Short Realisation of Geography fund :-

A sum of Rs. 27/-, as detailed below, was short realised which may be recovered immediately and credited into the fund.

-: 27 :-

Name of student	Class	Roll No.	Period	Amount to be realised	Amount realised	Short realisation
				Rs.	Rs.	Rs.
7-78 Anubala	B.A.II	2010	11/78 to 2/79	2.00	-	2.00
78-79 Ram Chander	B.A.II	2105	3 & 4/79	2.00	-	2.00
do- Panam Sahni	B.A.III	3037	-do-	2.00	-	2.00
976-77 Parkash Chand	PUC	106	3 to 4/77	1.00	-	1.00
do- Vijay	PUC	85	5 to 10/76	4.00	-	4.00
do- Kamlesh	PUC	154	-do- and 2 to 4/77.	5.00	-	5.00
do- Manohar	PUC	125	11/76 to 4/77	2.00	-	2.00
do- Lokender	B.A.II	2147	5/76 to 4/77	12.00	7.00	5.00
980-81 Ranvir Singh	B.A.I	1196	5/76 to 4/77	4.00	-	4.00
				Total:-		Rs. 27.00

(d) Short Realisation of Re-admission Fee :-

In the following cases, the readmission fee was not charged. Thus Rs.42/- short realised may be recovered immediately and compliance intimated to this department.

Year	Name of student	Class	Roll No.	Amount of Re-admission not realised
				Rs.
1980-81	Bharati Ram	B.A .II	2162	6.00
-do-	Ranvir Singh	B.A.I	1196	6.00
-do-	Bhawani Dutt	BSC.II	2556	6.00
.do-	Joginder Ram	BSC.I	1551	6.00
-do-	Subhash Chand	B.A.I	1168	6.00
-do-	Rajnish	B.A.II	2113	6.00
-do-	Ramesh Dasula	B.A.I	1203	6.00
				Total:-Rs.42.00

(e) Short Realisation of Physics Fund and Chemistry Fund:-

A sum of Rs.95.25 as detailed below, was short realised on account of Physics fund and Chemistry fund. The amount may be recovered immediately and credited into the fund and compliance intimated to this department.

-: 28 :-

Name of student.	Class	Roll No.	Period	Amount of physics fund.	Amount of Chemistry fund.	Total short realisation.
				Rs. Paise	Rs. Paise	Rs. Paise
Rajinder Kumar	PUC	482	1 to 2/78	3.00	2.50	5.50
Alka	BSc.III	3304	9 to 10/80	-	5.00	5.00
Rakesh Kumar	BSc.II	2460	-do-	-	5.00	5.00
Krishan Lal	PUC	472	4/81	1.50	1.25	2.75
Gopal Singh	PUC	473	-do-	1.50	1.25	2.75
Satya Pal	BSc.I	1672	-do-	1.50	1.25	2.75
Mamta Gupta	BSc.I	1508	9 to 10/80	2.50	3.00	5.50
Joginder Ram	BSc.I	1551	1 to 4/81	5.00	6.00	11.00
Archana	BSc.I	1510	-do-	5.00	6.00	11.00
Anuradha	BSc.III	3309	1 to 3/81	-	7.50	7.50
Bhawan Dutt	BSc.II	2556	1 to 4/81	10.00	10.00	20.00
Rupesh	BSc.I	1709	2 to 4/83	4.50	3.75	8.25
Rakesh	BSc.I	1706	-do-	4.50	3.75	8.25
Total:-					Rs. 25.25	Rs. 25.25

(f) Short realisation of Botany and Zoology fund :-

A sum of Rs.86/- as detailed below, was short realised on account of Botany and zoology fund which may be recovered and compliance intimated to this department :-

Sl. No.	Name of student	Class	Roll No.	Botany fund	Zoology fund	Total short realisation.
				Rs.	Rs.	Rs.
12/77	Dhanjee	Bsc.I	1558	-	3.00	3.00
10/80	Alka	BSc.III	3304	5.00	5.00	10.00
	Rakesh Kumar	BSc.II	2460	5.00	5.00	10.00
	Mamta Gupta	BSc.I	1508	3.00	3.00	6.00
1 to 4/81	Joginder Ram	BSc.I	1551	6.00	6.00	12.00
1 to 4/81	Archana	BSc.I	1510	6.00	6.00	12.00
0 to 10/80	Parveen Sharma	BSc.I	1564	-	9.00	9.00
1 to 3/81	Anuradha	BSc.II	3309	7.50	7.50	15.00
10/82	Surinder Kaur	PUC Med.	302	-	9.00	9.00
Total :-					Rs. 86.00	Rs. 86.00

Total Short Realisation

Sub Paragraph	(a)	Rs. 1208.00
"	(b)	Rs. 350.00
"	(c)	Rs. 27.00
"	(d)	Rs. 42.00
"	(e)	Rs. 95.25
"	(d)	Rs. 86.00
Total:-		Rs. 1808.25

10. Irregular Credit of Re-admission fee into Amalgamated fund:-

A sum of Rs. 54/- realised on account of Re-admission fee, as detailed below, was credited into Amalgamated Fund instead of into the Govt. Treasury. The amount may be with drawn out of the fund and credited into the Govt. treasury.

Receipt No. & Date	Roll NO.	Name of student.	Amount.
37 13 Dt. 5.11.79	2143	Parveen	Rs. p. 6.00
37 14 -do-	30 14	Meenakshi	6.00
37 15 -do-	3136	Changu Ram	6.00
37 16 -do-	1158	Subhash	6.00
37 18 -do-	3257	Mukesh	6.00
37 19 -do-	3132	Tarun	6.00
37 20 -do-	2131	Umesh	6.00
37 21 -do-	1197	Ajay	6.00
37 22 -do-	494	Dhanjee	6.00
Total:-			Rs. 54.00

11. Short Realisation of Absence fine fund :-

(a) A sum of Rs. 48.16 as detailed below, on account of Absence fine fund was short realised in selected month subjected to detailed check. The amount may be recovered from the officials/ students at fault and compliance intimated to this department :-

Year	Month	Roll No.	Name of student	Fine Due	Fine realised	Short realisation
80-81	4/81	1663	Arvind	Rs. p. 1.92	Rs. p. 1.80	Rs. p. 0.12
-do-	-do-	188	Rameshwar	3.01	2.41	0.60
-do-	-do-	1153	Laxmi	3.30	2.30	1.00
-do-	-do-	1554	Sudhir	0.60	-	0.60
-do-	-do-	2454	Manoj	1.94	1.54	0.40

Contd..Page.. 30/-

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181	2473	Surinder	0.30	0.25	0.05
-do-	1553	Raj kumar	1.80	1.60	0.20
-do-	1389	Joginder	1.32	1.22	0.10
-do-	2446	Surinder	1.44	1.23	0.21
-do-	2104	Surinder	3.00	2.90	0.10
-do-	2352	Kam Singh	2.64	2.52	0.12
-do-	1172	Kushal	2.52	1.52	1.00
-do-	1160	Surinder	0.86	0.60	0.26
-do-	2458	Ram Paul	1.56	1.50	0.06
-do-	3010	Doz Balta	2.71	2.61	0.10
-do-	2131	Rajesh Kumar	2.94	-	2.94
-do-	2111	Prithvi Raj	3.18	2.06	1.12
-do-	3462	Manas Chattergi	2.23	0.85	1.38
-do-	2113	Rajeshwar Lal	2.94	2.54	0.40
-do-	3254 3254	Madho	3.31	3.11	0.20
-do-	1203	Ramesh	1.14	-	1.14
-do-	1199	Dharmder	1.38	-	1.38
-do-	3351	Pankaj	0.96	0.86	0.10
-do-	2137	Subhash	2.46	2.34	0.12
-do-	2118	Mukesh	1.26	1.16	0.10
-do-	489	Sushil	1.76	1.60	0.16
-do-	1552	Manoj	1.09	0.89	0.20
83	3/82	9 Neelam	7.90	4.60	3.30
-do-	1025	Poonam	5.30	5.10	0.20
-do-	16	Sunita	7.70	7.60	0.10
-do-	1043	Rama Sharma	4.80	4.30	0.50
-do-	1013	Apjina	6.00	5.00	1.00
-do-	1021	Kaushliya	5.90	5.70	0.20
-do-	2053	Ruby	5.60	5.20	0.40
-do-	2044	Lanjeev	6.40	6.00	0.40
-do-	1042	Kusum	6.90	6.40	0.50

3/82	26	Seema	5.70	5.10	0.60
-do-	1511	Sangeeta	5.30	5.20	0.10
-do-	3042	Sunita	4.80	4.60	0.20
-do-	3051	Suman	6.30	6.20	0.10
-do-	35	Geeta	5.30	4.30	1.00
-do-	1513	Sapena	5.90	5.40	0.50
-do-	447	Vijay	7.80	7.10	0.70
-do-	115	Jitander	6.50	6.00	0.50
-do-	399	Surinder	6.70	6.10	0.60
-do-	215	Saini Ram	6.20	5.20	1.00
-do-	276	Vipan	5.70	5.10	0.60
-do-	488	Raju Kumar	6.10	5.10	1.00
-do-	522	Lalit	5.40	5.30	0.10
-do-	451	Vikrant	4.00	3.00	1.00
-do-	487	Piara Lal	4.60	3.50	1.10
-do-	479	Gurmeet	5.60	5.10	0.50
-do-	1110	Mohinder	6.40	6.20	0.20
-do-	1107	Liaq Ram	6.40	5.00	1.40
-do-	458	Jagdeep	5.50	5.20	0.30
-do-	39	Neelam	5.30	5.20	0.10
-do-	1190	Rishi Raj	4.90	4.40	0.50
-do-	164	Mahesh	6.10	6.00	0.10
-do-	197	Rajinder	5.60	5.10	0.50
-do-	4411	Dalbir	6.90	6.70	0.20
-do-	1184	Mohinder	7.40	7.20	0.20
-do-	1369	Gopal Singh	7.00	6.00	1.00
-do-	2568	Deepak	5.20	-	5.20
-do-	1661	Mukesh	5.50	5.30	0.20
-do-	1195	Chaman Lal	5.70	5.60	0.10
-do-	1555	Bhajan Singh	5.70	5.20	0.50
-do-	1565	Rama Kant	5.50	5.30	0.20

Contd. Page.. 33/-

#176/26-5783 misapprehension of Rs 20/-

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3/82	2131	Harjeet	7.70	6.60	1.10
-do-	2335	Baldev Raj	5.90	4.70	1.20
-do-	2176	Raj Kumar	6.20	5.20	1.00
-do-	2185	Mohan Lal	5.00	4.00	1.00
-do-	2385 2358	Dalip Singh	6.20	6.00	0.20
-do-	2361	Rakesh	6.10	5.80	0.30
-do-	2454	Bharat Bhushan	5.60	5.30	0.30
-do-	3149	Surinder	8.30	8.20	0.10
-do-	3357	Rajesh	4.70	4.10	0.60
-do-	1356	Narinder	5.90	5.30	0.60
-do-	3463	Balbir	4.50	4.20	0.30
-do-	1188	Balkrishan	6.10	5.70	0.40

Grand Total :- Rs. 48.16

(b) Special Fine Recovery of :- Sh. Ravinder Kumar, Roll No. 3112, as student of B.A. Part III class was fined Rs. 50/- vide Principal's order No. Memo/21/79-1001 dated 13.9.80 for tagging the students. But, the receipt of Rs. 50/- was not pointed out in audit. The omission may be supplied at the time of next audit.

Similarly, Sh. Amar Singh Roll No-264 was fined Rs. 25/- during 1982-83 but the receipt of Rs. 25/- was also not pointed out. to audit. This may also be shown at the time of next audit.

12. Affixing of Revenue stamps :-

In the following cases the payments exceeded Rs. 20/- but the Revenue stamps were not got affixed on the actual payee's receipts. The omission may be accounted for :-

<u>Bill/Vr.No. & Month</u>	<u>Particulars of payee/</u>	<u>Amount paid</u>
		Rs.
5 of 8/76	M/S Poonam Bangal Store, Solan.	21.50
105 of 9/80	Refund of Library Security to Sh. Ram Lal Student.	25.00
519 of 7/82	-do- Jyoti Bhardwaj	25.00
108 of 9/80	-do- Sh. Khyeli Ram	25.00
597 of 7/82	-do- Rakesh Kumar	25.00
112 of 9/80	-do- Veena Sharma	25.00
118 of 9/80	-do- Jagdish Chander	25.00

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550 of 7/82	-do- Neelan Sharma	25.00
111 of 9/80	Bill of Tea	80.00
-do-	Bill of Samosa	33.00
-do-	Bill of Tea	84.40
539 of 7/82	Mill Star Printing Press Solan	192.65
203 of 11/80	Vinod Dulta	40.00
406 of 11/80	Jeet Ram Negi	24.20
338 of 4/82	Halwai Bansal Brothers Solan	48.95
339 of 1/82	-do-	43.20

13. Actual Payee's Receipts.

The actual payee's receipts in the following cases were not obtained. The same may be obtained from the concerned firms/institutions and shown at the time of next audit.

<u>Vr.No. & Date</u>	<u>Amount</u> Rs.P.	<u>Particulars of payment.</u>
14 of 8/78	59.35	T.A.bill of Sh.D.C.Sharma Lecturer.
400 of 7/79	390.22	Surgico Chemicals, Shimla.
394 of 7/79	15.55	E.D.Yalgota & Sons, New Delhi
395 of 7/79	232.89	Menerva Book House, Shimla.
402 of 7/79	673.92	Oswal Scientific Store, Ambala Cantt.
403 of 7/79	71.00	Quality Co-operation, Ambala Cantt.
404 of 7/79	524.72	Oswal Scientific store, Ambala Cantt.
405 of 7/79	1503.90	Upper India Sports, Shimla.
413 of 7/79	43.78	Him Surgico Chemicals, Shimla
160 of 11/79	398.00	H.P.University Shimla 5.
179 of 9/80	4538.00	-do-
204 of 11/80	77.00	Rajindra studio, Lakker Bazar Solan.
339 of 1/82	91.00	Verma Art studio, Solan.
322 of 1/82	33699.00	H.P. University, Shimla-5.
342 of 4/81	252.00	H.P. University Shimla-5.

Contd..Page..35/-

misappropriation of Rs 29/-

14. Payment of Advances :-

(a) Adjustment of Advances

As per note 5 below ~~the~~ instructions No.5 contained in Annexure 'D' of Chaudhri's compilation of Education code, the accounts of the advances were required to be obtained and settled at the earliest possible date and in any case within a month of the event for which the advance was obtained, But, during the course of audit it was observed that these instructions were not being followed as the adjustment of the advances detailed below were not shown to audit, as no Remarks of the adjustment of these advances were made on the payment vouchers of advances:-

<u>Vr.No.</u>	<u>Month</u>	<u>Amount</u> Rs.	<u>To whom paid</u>	<u>Purpose of advance.</u>
4 of 8/76		1000/-	Shyam Lal	Refund of Security.
69 of 10/76		100/- 700/-	-do-	to meet out the contingent of Expenditure of University account.
72 of 10/76		100/-	Narinder Singh	For quiz contest
73 of 10/76		575/-	Shyam Lal	To meet out the contingent expenditure of the University account.

(b) Late Adjustment of Advances :-

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

<u>Vr.No. & month</u>	<u>Name of Lecturer</u>	<u>Amount paid</u> Rs.	<u>Date of Adjust-ment.</u>	<u>Unspent balance</u> Rs.	<u>Date of refund of unspent balance.</u>
14 of 8/78	D.C.Sharma	330.00	23.8.78	130.25	12.4.79
67 of 10/76	-do-	800.00	12.10.76	320.55	18.6.77
68 of 10/76	-do-	650.00	12.10.76	72.95	18.6.77
253 of 10/76	-do-	1200.00	1.3.78	363.30	11.3.78
256 of 1/79	D.F.Negi	800.00	5.1.79	247.15	6.3.79

Contd..Page..36/-

4576/25/79

14/10/79 of Rs 20/-

- 35 :-

180 of 11/79	I.D. Sharma	1200.00	29.11.79	234.35	5.8.80.
119 of 9/80	P.S. Thakur	900.00	16.9.80	146.95	6.1.81
153 of 9/80	Anand Katiha Librarian.	200.00	27.9.80	61.65	6.5.81.
198 of 11/80	I.D. Sharma	1500.00	12.11.80	152.50	10.5.82
212 of 11/80	D.C. Sharma	1500.00	26.11.80	248.50	4.9.82
340 of 1/82	Kamlesh Gupta	250.00	22.12.81	127.75	8.3.82.

(C) Temporary Advance Register

The temporary Advance Register to watch the adjustment of advances paid out of the fund was not maintained, in the absence of which, it could not be verified that how many advances ~~were~~ were lying unadjusted with the officers / officials concerned. This was irregular. The register may be started and brought upto date in order to watch the adjustment of pending advances and compliance shown at the time of next audit.

15. Sanchayaka

The amount collected on account of Sanchayaka was being entered in the Amalgamated fund Cash Book and there after the amount was being deposited into the Bank in a separate account. As this was a private account of the students, the amount should not be mixed up with the Amalgamated fund. Separate account may be maintained of Sanchayaka, in future and no entries may be made in the Amalgamated Fund cash Book.

16. Hostel Fund:- (a)

Separate ledgers of the Hostel fund account were started w.e.f. 13.10.77 and the amount was deposited into the union Bank of India, Solan saving Bank account No.884 prior to this period the mess account of the Hostel was being operated in this pass Book w.e.f. 27.7.76.

There was a balance of of Rs. 162.78 as on 16.6.78 in saving Bank Account No.884 in Union Bank of India, Solan. A new account was opened with Canara Bank, Solan on 17.8.78 with a cash deposit of Rs. 12,036 drawn from the Amalgamated fund. But Rs. 162.78 were still lying in Union Bank of India, Solan Pass Book No.884. This amount may be drawn alongwith upto date interest thereon and credited into one account i.e. in canara Bank of Solan and compliance shown at the time of next audit.

(b) A sum of Rs. 17075/- as detailed below, was kept in fixed deposit in FDR No.917908 dated 17.8.78 in canara Bank of Solan for a period of 12 months, maturity date being 17.8.79 :-

86 students
Hostel security @ Rs.75
per student.

Rs. 6450.00

Contd..Page..37/-

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476/2

misappropiation of Rs 20/-

85 students mess
Security @ Rs.125/- per
student.

Rs.10,625.00

Total:-

Rs.17,075.00

The above amount alongwith interest was drawn on 27.8.79 as Rs.18099.20 and amount was credited into the Amalgamated fund. It is not understood as to why the amount which pertained to the Hostel fund was credited on its maturity into Amalgamated fund. The amount in question may be drawn out of Amalgamated fund and credited into the correct fund and compliance intimated to this department.

(c) While checking the ~~ledgers~~ of Hostel fund, it was noticed that the amount, as detailed below, was not found posted in the ledgers on account of realisation of Hostel fund.

It appeared that Rs.427.58 were not realised from the students residing in the Hostel. The amount may be recovered and credited into Hostel fund and compliance intimated to this department:-

Name of students	Period for which fund not realised.	Amount Rs. Paise.
Jagmohan Singh Roll No.19	1.2.79 to 28.2.79	44.00
Ranjot Singh	1.1.79 to 30.4.79	88.00
Jagmohan Singh Roll No.314	1.1.80 to 20.4.80	90.00
Basher Singh Roll No.3143	-do-	88.00
Inder Paul Roll No.1106	1.11.82 to 30.4.83 31.1.83.	72.00
Ramesh Kumar Roll No.1121	1.2.83 to 30.4.83	45.58
	Total:-	<u>Rs.427.58</u>

(d) Pr.No.187 of 3/81 for Rs.260/- Rs.260/- were drawn by Shri Gita Ram, student of B.Sc III as advance for Hostel prizes and Photographs. The adjustment account of this advance was not put up to audit. The relevant vouchers may either be shown at the time of next audit failing which the amount may be made good.

(e) During the course of audit of Hostel fund it was observed that advances were drawn out of Hostel fund vide a few instances given below to meet the expenses to be borne out of Govt. contingencies. However, the amount were recouped to the fund. But the payment of advance out of funds were not permissible under the rates. This irregular practice may be stopped forthwith :-
Contd..Page...38/-
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-: 38 :-

Vr.No. & Month	Amount	To whom advanced	Date on which the advance was recouped.
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143 & 44 of 1/82	Rs. 148.50	Paid electricity bills of office.	23.1.82.
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85 of 11/80	Rs. 1310.50	Paid trunk call Charges.	18.11.80.
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(f) Vr.No. 301 of 7/82 for Rs. 486.51

Singh Chanchal of Solan on account of purchase of sewing machine for girls hostel :-

One sewing machine Rs. 450.00
Eagle.

S cissor	Rs. 16.00
S.T. 4%	Rs. 466.00
S.T. 4%	Rs. 18.64
Surcharge 10%	Rs. 1.87
Total:-	Rs. 486.51

The above expenditure did not constitute a valid charge on the fund. The expenditure may either be got regularised with the sanction of competent authority or the amount be made good.

(g) Vr.No. 296 of 7/82 for Rs. 319.46

Rs. 319.46 were paid to M/s Kumar Printing Press, Solan on account of printing of 170 Nos Hostel Prospectus with admission forms @ Rs. 1.80 per prospectus. The amount was required to be recovered from the students on account of sale of prospectus to them and credited to the fund. But no sale of prospectus appeared to have been done. The irregularity may be accounted for.

(h) Vr.No. 191 of 4/81 for Rs. 670/-

Rs. 670/- were paid to the following contingent paid cooks and servants of the Hostel on account of bonus of one months pay for the session 1980-81.

S/As. Gobind Singh
Raj Singh
Thakur Singh
Maina Devi
Chanda Devi
Roshan Lal
Thakur Singh
Total :-

Rs. 155.00
Rs. 100.00
Rs. 100.00
Rs. 80.00
Rs. 80.00
Rs. 55.00
Rs. 100.00
Rs. 670.00

The authority under which the bonus could be paid to the contingent paid staff of the Hostel may be quoted, failing which the amount be made good.

(i) Vr.No. 139 of 1/82 for Rs. 600/-

Rs. 600/- were paid to Contd. P. 39/-

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Sh. Gobind Singh, cook as advance pay for three months i.e., from 1.1.82 to 31.3.82 to solemnise his marriage. The advance payment of pay to a contingent paid employee may be justified. Such irregular practice may be stopped forthwith.

(j) Vr. No. 318 of 7/82 for Rs. 500.34

A sum of Rs. 500.34, as detailed below, was spent on the eve of Annual Prize distribution function of the Hostel :-

<u>Bill No & Date</u>	<u>Amount</u> Rs.	<u>Particulars</u>
Bill No. 1844 dt. 14.12.81	19.39	Prizes
-do- 5078 dt. 14.12.81	7.20	Books
-do- 3308 dt. 14.12.81	5.24	750 gm Sutli
-do- 2440 dt. 14.12.81	4.15	papers.
Cash Prizes	130.00	-
Bill No. 1843 dt. 12.12.81	58.16	3 Prize cups. 3 Shields.
-do- 1098 dt. 12.12.81	11.00	Plastic colours.
494 Dt. 12.12.81	35.35	Guddi papers.
493 Dt. 12.12.81	229.85	26 No. Baniyans.
Total :-		<u>Rs. 500.34</u>

The above expenditure called for the following
Remarks :-

(i) The stock entries of the articles purchased ~~xxxx~~ were not made. The needful may be done now and compliance shown at the time of next audit.

(ii) No list of the students/players to whom the prizes were distributed was shown to audit in the absence of which the expenditure incurred could not be admitted in audit. The omission may be accounted for.

(iii) The expenditure did not constitute a valid charge on the fund and needs to be regularised with the sanction of competent authority.

(k) Actual payees Receipts :- The actual payee's receipts in the case of following payments are not obtained. The same may be obtained now and shown at the time of next audit.

Contd..Page..40/-

-: 39 :-

<u>Vr.No. & month</u>	<u>Amount</u> Rs.	<u>To whom paid.</u>
204 of 4/81	116.90	Paid to H.P.S.E.B. Solan on a/c of electricity bill.
143 of 1/82	77.55	-do-
144 of 1/82	70.98	-do-
103 of 11/80	154.70	-do-
104 of 11/80	132.20	-do-

(b) Stock Entries :-

Stock entries of the following articles purchased out of Hostel fund were not shown to audit. The same may be shown at the time of next audit.

<u>Vr.No. & Month</u>	<u>Amount</u> Rs. P.	<u>Particulars of articles purchased</u>
110 of 11/79	48.15	Newspaper bill of Boys Hostel.
111 of 11/79	37.25	-do-
109 of 11/79	58.10	Medicines bill for Boys Hostel.
114 of 11/79	20.00	-do-
287 of 7/82	56.00	8 Photographs.
307 of 7/82	81.50	Newspaper bills of Boys Hostel.
308 of 7/82	69.40	-do-
309 of 7/82	53.00	-do-
310 of 7/82	66.70	-do-
311 of 7/82	44.40	Newspapers bills of Girls Hostel
312 of 7/82	41.50	-do-
313 of 7/82	49.50	-do-
160 of 3/83	79.90	Medicines bill.
161 of 3/83	80.00	-do-
352 of 7/77	28.70	Newspapers bill.
353 of 7/77	37.50	-do-
354 of 7/77	30.05	-do-
355 of 7/77	34.60	-do-

Contd..Page..40/-

Page..41/-

17. Mess Account :- It was observed that a co-operative mess on no profit no loss basis was being run in the boys Hostel by the students. But, this private account of the mess of the Hostel was being maintained by the clerk of the college and the amount realised on account of mess charges from the Hostel students was being mixed up with the Hostel funds. A joint cash Book of Hostel fund and mess Account was maintained by the clerk. This was very irregular. Mess Account being a purely private account, it was not required to be mixed up with the Hostel fund. Separate account may be maintained in respect of Hostel fund, and the account in the Bank may also be opened separately by withdrawing the amount of the fund from the mess Account. Separate new Cash Book of Hostel fund may be started and compliance shown at the time of next audit.

18. Half Fee Brother/Sister concession

Following students were granted half fee brother/sister concessions but the applications of the students submitted in this behalf were not shown. The applications may be traced out and shown at the time of next audit.

Year	Name of student	Class/Roll No.	Nature of concession	Amount of concession.
1982-83.	Harish Chander	B.A.I 189	Half Fee	Rs. 60.00
-do-	Poonam	B.S.C.III 3304	Brother/Sister Concession.	72.00
-do-	Babita	B.A.II 2407	-do-	72.00
-do-	Gobind	B.A.III 3138	Half Fee	72.00
-do-	Gian Chand	B.A.III 3122	-do-	72.00
-do-	Rita Shama	B.A.II 2073	Brother/Sister.	72.00
-do-	Virender Shama	B.A.II 2103	Half Fee	72.00
-do-	Marinder	PUC 524	-do-	60.00
-do-	Lalit	PUC 522	-do-	60.00
-do-	Gian Chand	PUC 262	-do-	60.00
-do-	Om Parkash	PUC 282	-do-	60.00
-do-	Rita	B.A.II 2073	Brother/Sister concession.	72.00
1980-81	Behari Lal	B.A.II 2102	Half Fee	72.00
-do-	Shaminder	B.A.II 2103	-do-	72.00
1978-79	Arun Balha	B.A.II 2010	-do-	72.00

Contd..Page..41/-

1978- Deshbir	B.S.-e.II	3406 Half Fee	72.00
79 -do- Sanjeev Kapila	Bcom. I	1387 -do-	60.00
1976- Durgesh Nandni	B.A.II	2014 -do-	72.00
77 -do- Pardep thakur	-do-	2053 -do-	72.00
-do- Madhu Malhotra	-do-	2024 -do-	72.00
1977-78 Probodh Kumar	B.A.I	1110 -do-	60.00
-do- Anuradha	PUC	310 -do-	60.00

19. Admission of Casual students :-

(a) During the course of audit, it was observed that only Rs.6/- as admission fee was being charged from the casual students at the time of their admission, whereas as per funds' rules, they were required to deposit all the fees and funds as being charged in case of the regular students. For instance, Sh. Kamod Kumar was admitted as casual student during 1982-83 and Rs.6/- were charged at the time of admission in B.Sc Part II and thereafter the other dues were realised later on in the subsequent months. This irregular practice may be stopped and all the fees & funds may be realised from the casual students at the time of ~~xxx~~ their admission.

(b) Sh. Sunil Sharma (Admission No. 2562) was admitted provisionally in B.Sc.II by realising admission fee of Rs.6/- vide receipt No. 283039 dated 15.7.82, but The entries of fees and funds at the time of admission were not pointed out in the individual ledger. It appeared that fees & funds were not realised from him. All the dues may be recovered from ~~xxx~~ the student / official at fault and compliance intimated to this department.

20. Miscellaneous :- (1) Sh. Man Mohan Singh was allowed to act as Proctor of the Hostel and Rs.539/- which were realised on account of funds of the Hostel were refunded to him on 1.8.82 as per remarks recorded in the ledgers. The authority under which the refund of funds could be allowed in the above case may either be pointed out or the amount be recovered from the students / official at fault and credited into the fund.

(ii) A sum of Rs.100/- was received vide receipt No. 25419 dated 21.7.77, but no voucher number was recorded on the receipt in the ~~xxx~~ absence of which, it could not be ascertained as to whether this amount was unspent balance of some advance or it was received on account of fees & funds. The omission may be supplied at the time of next audit.

Part-III

21. Grants :- The accounts of the grants received from the U.G.C. could not be checked as the relevant record was not put up to audit in spite of Senior Auditor's requisitions No. SMR- Contd..Page..42/-

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43(d) dated 26.8.83 and No SMR 69 (a) dated 19.11.83. The relevant record of the Grants for the period 4/76 to 3/83 may be traced out and put up at the time of next audit. The matter is also brought to the notice of the higher authorities for taking suitable action against the defaulter(s).

22. Objection Statement :- It has already been forwarded in advance, of this note, for disposal.

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

Sd/-

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

Endst. No. Rn(LA)H(2)-C(15)xl(iv)33/78 Dated, Shimla-2, the
11 MAY 1984
Copy forwarded for information and necessary action to :-

- stered
- (i) The Principal, Government, Degree College Solan District Solan (Himachal Pradesh) with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department at an early date.
 - (ii) The Director of Education, H.P. Shimla-17 1001.
 - (iii) The Secretary (Education) to the Government of Himachal Pradesh, Shimla-17 1002.
 - (iv) Shri K.K. Dharmani, ^{SENIOR} Auditor C/O.....

① 14.5.84

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

LEKH RAM

(OFFICE COPY)
