

AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF GOVERNMENT
DEGREE COLLEGE, SOLAN, DISTRICT SOLAN (H.P.).

PERIOD 4/85 to 3/88

Part - I

1. Last Audit Note:- The following audit paras of the old audit notes remained out standing. Immediate steps may be taken to settle these paras.
- (a) Audit note for the period from 4/76 to 3/83.
 - Audit Para No. 2 Settled.
 - Para No. 3 (a) Settled.
 - Para No. 3 (b) Unsettled.
 - Para No. 4 & 5 Settled.
 - Para No. 6 (i) Settled. (Irregular expenditure of Rs. 3132-04 out of amalgamated fund The expenditure was regularised by the Director of Education H.P. vide No. EDN-H-(F)C-5 dated 28.8.85).
 - Para No. 6(ii) Settled.
 - Para No. 6 (iii) Settled. (Sanction was accorded by the Director of Education H.P. vide No. EDN(H)(F)C 13/64 dated 28.8.85 for Rs. 2694.03).
 - Para No. 6 (iv) Settled. (Necessary sanction was accorded by the Director of Education H.P. vide No. EDN(H)(F)C-13/83 dt. 28.8.85 for Rs. 8028.30).
 - Para Nos 6 v,vi,vii,viii,ix,x, Unsettled.
 - Para No. 6(xi) Settled.
 - Para No. 6(xii) Unsettled.
 - Para No. 6 (xiii) Settled.
 - Para No. 6(xiv) Unsettled.
 - Para No 6(xv)(b) Settled. Necessary sanction was accorded Rs. 246.60 vide Director of Education H.P. No. EDN(H)(F)C-13/83 dated 10.9.85.
 - Para No 6 (xv) a,c,d,e, Unsettled.
 - Para No. 6 (xvi) Unsettled.
 - Para No. 6 (Xvii) Settled (Necessary sanction was accorded Rs. 404.85 by the Director of Education (H.P.) No. EDN(H)(F)C-1 dated 10.9.85.
 - Para No. 6(xviii) Unsettled.
 - Para No. 6 (xix)&xxi) Settled. Necessary sanction was accorded for Rs. 1563.40 by the Director of Education H.P. vide No. EDN (H)(F)C-13/83 dated 10.9.85.

Para No. 6 (xx)	Unsettled.
Para No.6 (xxii)	Settled.
Para No. 6 (xxiii)	Unsettled.
Para No. 6, (xxiv), (xxv), (xxvi)	Unsettled.
Para No.6 (xxvii)&(xxviii)	Unsettled.
Para No. 6 (xxix)(xxx)	Unsettled.
Para No. 6 (xxxi)	Settled.
Para No. 6 (xxxii)	Unsettled.
Para No.6 (xxxiii)	Settled (Sanction was accorded for Rs.226.20 by the Director of Education H.P. vide No. EDN(H)(F)C-13/84 dated 28.8.85).

Para No. 6 (xxxiv)	Unsettled.
Para No. 6 (xxxv)	Settled.
Para No. 6 (xxxvi)	Unsettled.
Para No. 6 (xxxvii)	Settled.
Para No. 6 (xxxviii), (xxxix) (xi)	Unsettled.
Para No. 7 (a) & 7 (b)	Unsettled.
Para No. 8	Settled.
Para No. 9	Partially settled. (The amount of Rs.1808.25 were short realised on account of fees and funds. Out of which Rs. 524.41 were written off by the Director of Education H.P.No.EDN(H)(F)C-5-13/84 dated 28.8.85.)

Para No. 10	Settled.
Para No. 11 (a)	Settled (Sanction accorded by the Director of Education H.P. vide No.EDN-H(F)C-15 5-13/84 dated 28.8.85).

Para No. 11(b)	Unsettled.
Para No. 12	Unsettled.
Para No. 13	Unsettled.
Para No. 14(a)	Unsettled.
Para No. 14(b)	Settled.
Para No. 14 (c)	Unsettled.
Para No. 15	Settled.
Para No. 16(a)&16(b)	Settled.
Para No. 16(c)(d)(e)(J)(k)	Unsettled.
Para No. 16(f)	Settled (Sanction accorded by the Director of Education H.P. No.EDN-H(F)C-5-13/83 dated 10.9.85).

Para No. 16(g), (h), (I),	Settled.
Para No. 17	Settled.
Para No. 18	Unsettled.
Para No. 19	Settled.
Para No. 20	Unsettled.
Para No. 21	Unsettled.

Audit Note for the period from 4/83 to 3/85

Para No. 3	Settled.
Para No. 4	Settled.
Para No's 5 to 18	Unsettled.

Objection Statement for the period from 4/76 to 3/83:-

The following items of old objection statement remained unsettled. Immediate actions may be taken to settle these objections:-

Item No 1 to 9.

Part-II

Present Audit:- The present test audit and examination of accounts for the period from 4/85 to 3/88 the results of which are set-forth in the succeeding paragraphs was conducted by Shri Dhani Ram Kapil, Section Officer w.e.f. 22.8.88 to 5.11.88. The accounts for the months of 7/85, 3/86, 6/86, 12/86, 7/87 and 3/88, were subjected to detailed check. The record required in audit was duly put up except that mentioned hereinafter.

Audit Fee:- The fee due for the audit of Pupils funds accounts for the period from 4/85 to 3/88, worked out to Rs. 1890.00 (Rs. One thousand eight hundred and ninety only) as per details given below. The Principal of the college was requested vide Section Officer's audit requisitions No. 142 dated 26.10.88 and audit requisition number 170(d) dated 13.2.89 to credit this amount in Government Treasury under head " 0070-Other Administrative Services-60-Other Services, 110-Fee for Govt. Audit (H.P)" under intimation to this department.

Amalgamated fund	Rs. 300.00
Building fund.	Rs. 105.00
Health fund.	Rs. 105.00
House Examination fund	Rs. 105.00
Magazine fund	Rs. 105.00
Identity card fund	Rs. 105.00
Physics fund	Rs. 105.00
Chemistry fund.	Rs. 105.00
Botany fund.	Rs. 105.00
Zoology fund.	Rs. 105.00
Geography fund.	Rs. 105.00
Absence fine fund.	Rs. 105.00
N.C.C.Fund..	Rs. 105.00
Hostel fund.	Rs. 105.00
Student Aid fund.	Rs. 120.00 for 3 days @Rs.40/ per day.

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Redcross fund
Sculpture fund.

Rs. 70/- for 4/86 to 3/88.
Rs. 35/- for 4/87 to 3/88.

Total:-

Rs. 1890.00

The amount Rs. 1875/- was however credited in Solan Treasury vide challan No. 15 dated 3.11.88 and the original challan was verified by the Section Officer during the course of present audit.

4. Investment:- The investment out of amalgamated fund in fixed deposit in Bank, as on 31.3.1988 was as under:-

S.No.	Number of term deposit	Amount	Date of Purchase	Date of Maturity	Maturity value	Name of Bank.
1.	078240	94,400/-	20.11.85	20.11.88	1,26,968	state Bank of Patiala Solan.
2.	078241	1,90,600/-	29.11.85	29.11.88	2,56,357/-	--do--

5. Amalgamated Fund:-

(a) Likely cases of Misappropriation .

(i) Vr.No. 170 dated 24.11.86 for Rs. 618.00

A sum of Rs. 618.00 was paid as advance to Shri Jagdish Chander, Librarian, vide Cheque No. 705119 dated 24.11.86, for the purchase of books. The amount was to be recouped from the Govt. contingency. The amount of Rs. 618/- was drawn from Govt. contingency vide bill number 210 dated 5.1.87, but the recoupment of Rs. 618/- in amalgamated fund was not pointed out during audit. It appeared that the amount was misappropriated. The matter is brought to the notice of higher authorities for looking into. The factual position may be intimated to this department immediately.

(***) (ii) Vr.No. 60 dated 7/87 for Rs. 883.00

A sum of Rs. 883/- was paid as advance vide cheque No. 710670 dated 14.7.87 to Shri D.N. Sharma, Senior clerk on account of payment of telephone bills and water bills of govt. college, Solan. The amount was to be recouped out of govt. contingency. The amount of Rs. 883/- was drawn vide bill No. 47 dated 12.8.87 from Government contingency, but the recoupment of the amount into amalgamated was not pointed out during audit. It appeared that the amount was misappropriated. The matter is brought to the notice of higher authorities for looking into. The factual position may be intimated to this department immediately.

Vr. No. 44 dated 4/85 for Rs. 759.20.

(b)

A sum of Rs. 759-20 paise was paid to M/S Bengal Chemicals Pharmaceuticals Ltd. Calcutta, on account of cost of absolute alcohol. The payment called for the following audit observations:-

(1) The freight charges amounting to Rs. 89.00 were paid twice to the firm. The amount of Rs. 89.00 paid in ~~excess~~ may be recovered from the firm falling which the amount be made good from the persons at fault under intimation to this department.

(c) Vr. No. 145 dated 3/86 for Rs. 3901-75

and Vr. No. 146 dated 3/86 for Rs. 124.65 ~~total:-4026.40/-~~

A sum of Rs. 4026-40 was payable to M/S Minerva, Book House, Shimla against bill numbers 10080 and 10083 dated 11.3.86, on account of supply of books. But a sum of Rs. 4120.90 was paid against Rs. 4026.40 vide cheque No. 703989 dated 31.3.86, to M/S Minerva Book House, Shimla, resulting into excess payment of Rs. 94.50, which may be recovered from the firm, falling which the amount be made good from the persons at fault under intimation to this department.

(d) Adjustment of advances:-

(1) As per rule the accounts of the advances made were required to be obtained and settled at the earliest possible date and at any rate within a month of the event for which the advances were obtained. During audit it was noticed that these instructions were not followed, as the adjustment accounts in respect of the advances, detailed below were still not put up. The Principal is requested to obtain the accounts of these advances, without delay and produce the same at the time of next audit for necessary check, ~~may be defaulters~~.

In cases where adjustment accounts are not rendered the advances may be got refunded. ~~Paragraphs~~ ^{proceeds} made in this behalf may be conveyed to this department from time to time.

<u>Vr. No.</u>	<u>Date</u>	<u>Amount</u>	<u>To whom advance given.</u>
3.	28.8.85	Rs. 105.00	Paid to Shri I. D. Sharma Lecturer.
51	3.10.85	Rs. 100.25	paid to Shri I. D. Sharma, Lecturer.
54	14.10.85	Rs. 1400.00	Paid to Shri Jagat Ram Clerk.
82	3.12.85	Rs. 1000.00	Shri Jagat Ram Clerk.
89.	16.12.85	Rs. 300.00	Shri Jagat Ram Clerk.
90.	17.12.85	Rs. 2000.00	Shri Veer Singh Lecturer.
91.	17.12.85	Rs. 500.00	Shri Veer Singh Lecturer.
121	28.2.86	Rs. 58.00	Shri H.K. Bhardwaj Lecturer.
131 & 132.	20.3.86	Rs. 161.00	Sh. M.K. Bhardwaj Lecturer.
48	5.5.86	Rs. 190.00	Shri H.K. Bhardwaj Lecturer.

<u>Vr. No.</u>	<u>Date</u>	<u>Amount</u>	<u>To whom advances given.</u>
75	19.8.86	1000.00	Sh. Jagat Ram Clerk.
103	3.9.86	900.00	Sh. I. D. Sharma, Lecturer.
105	8.9.86	1000.00	Sh. Deepak Sharma, Clerk.
108	9.9.86	1350.00	Shri Deepak Sharma Clerk.
109	11.9.86	2700.00	Sh. I. D. Sharma, Lecturer.
111	18.9.86	98.00	Sh. H.K. Bhardwaj, Lecturer.
122	29.9.86	600.00	Sh. Jagat Ram Clerk.
123	30.9.86	1300.00	Shri Deepak Sharma, Clerk.
126.	1.10.86	588.00	Miss D. Verma D.P.E. (Lecturer).
134	13.10.86	1480.00	Shri Deepak Sharma Clerk.
136	13.10.86	850.00	Miss D. Verma D.P.E.
150	29.10.86	1200.00	Sh. Jagat Ram Clerk.
153	5.11.86	1630.00	Shri I. D. Sharma, Lecturer.
161	10.11.86	275.00	Sh. H.K. Bhardwaj Lecturer.
165	12.11.86	1140.00	Sh. I. D. Sharma, Lecturer.
166	18.11.86	2900.00	Shri I. D. Sharma, Lecturer.
170	24.11.86	618.00	Sh. Jagdish Chander Librarian.
196	27.11.86	320.00	Sh. I. D. Sharma, Lecturer.
221	6.12.86	500.00	Sh. I. D. Sharma Lecturer.
222	10.12.86	192.00	Miss D. Verma D.P.E.
226	11.12.86	1400.00	Sh. Jagat Ram Clerk.
231	17.12.86	200.00	Sh. Jagat Ram Clerk.
234	20.12.86	300.00	Miss D. Verma D.P.E.
256	20.3.87	800.00	Sh. K.K. Dhar Lecturer.
258	30.3.87	99.00	Sh. H.K. Bhardawaj Lecturer.
259.	30.3.87	98.00	Sh. H.K. Bhardawaj Lecturer.
60	14.7.87	883.00	Sh. D.N. Sharma, Sr. Clerk.
68	29.8.87	500.00	Sh. Jagat Ram, Clerk.
493	6.10.87	200.00	Miss D. Verma D.P.E.
111	30.10.87	980.00	Sh. I. D. Sharma, Lecturer.
112	30.10.87	4970.00	Sh. I. D. Sharma, Lecturer.
127	11/87	500.00	Sh. Jagat Ram Clerk.
150	12/87	400.00	Sh. Jagat Ram Clerk.
157	12/87	2700.00	Sh. Satish Sharma, Music Lecturer.
162	12/87	900.00	Miss D. Verma D.P.E.
170	1/88	98.00	Shri H.K. Bhardwaj Lecturer.

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1/88 200.00
~~1/88~~
 1/88 150.00
 1/88 100.00
 2/88 500.00

Shri

Sh. Jagat Ram Clerk.

Shri Jagat Ram Clerk.

Sh. Jagat Ram Clerk.

Shri S.K. Gupta Lecturer.

(11) In the following cases the accounts of advances were not pointed out during audit. This was not satisfactory. Needful be got done and the progress made towards credit of the balances the advances be intimated to this department.

No.	Date	Amount of Advance	Amount adjusted	Balance amount.	To whom advanced.
22.7.86		250.00	246.00	4.00	Miss D. Verma D.P.E.
1.10.86		1000.00	816.25	183.75	Miss D. Verma D.P.E.
14.10.86		900.00	788.25	117.75	Sh. R.P. Rawal Lecturer.
5.11.86		1000.00	986.25	13.75	Sh. K.K. Dhar Lecturer.
12.11.86		800.00	770.30	29.70	Miss D. Verma D.P.E.
11.12.86		1400.00	1169.60	230.40	Miss D. Verma D.P.E.
21.12.87		159.00	104.75	54.25	Sh. H.K. Bhardawaj Lecturer.
2/88		95.00	94.00	1.00	Sh. H.K. Bhardawaj Lecturer.

Vr. No. 151 dated 7/85 for Rs. 1670.25

A sum of Rs. 1670.25 was paid to M/S Nav Bharat Printing Press, Jhathala on account of printing charges of 1400 prospectus for the year 1985-86 of Govt. College Solan, The payment called for the following audit observations.

(1) The stock entries were made in the stock register at Rs. 235 of stock register, but the income realised on account of sale of prospectus, was not pointed out during audit. The credit of the proceeds of prospectus for the year 1985-86 may be pointed out.

Vr. No. 21 & 31 dated 9/85 for Rs. 2996.95

A sum of Rs. 2996.95 was debited in the cash book on account of expenditure of Youth Festival held at Kulu w.e.f. 14.9.85 to 17.9.85 detailed below:-

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i)	D.A. for participants.	Rs. 990.00
ii)	Bus fare.	Rs. 1080.20
iii)	T.A. & D.A. to Lecturer	Rs. 283.50
iv)	Reservation Charges	Rs. 21.00
v)	Miscellaneous expenditure.	Rs. 222.25
		<hr/>
		Rs. 2596.95
		<hr/>

The expenditure called for the following audit observations:-

i) A sum of Rs. 1080.20 was paid vide receipt No.56404 dated 13.9.85 on account of fare for 21 students from Solan to Kullu and for 23 students from Kulu to Solan. (Back Journey) but from the perusal of records it was noticed that 17 participants performed journey from Solan to Kulu and 19 participants from Kulu to Solan, Thus the excess payment of fare for 4 participants for outward and inward journeys @Rs. 24.55 each amounting to Rs. 196.40 were made to H.R.T.C. at Parwanoo Division. The excess payment of Rs. 196.40 may be justified failing which the amount be refunded to fund by the persons at fault.

(ii) A sum of Rs. 12.50 was charged in excess on account of daily by Sh. I.D.Sharma, Lecturer, for 13.9.1985 and 18.9.1985 (The daily for journey days was charged @ Rs. 31.25 instead of Rs. 25.00 (Basic rate) Rs. 12.50 charged in excess may be got refunded from the persons at fault and compliance shown at the time of next audit.

(iii) Shri I.D.Sharma, Lecturer, claimed bus fare @ Rs. 48.00 from Solan to Kulu and back on 13.9.85 and 18.9.85. Whereas Shri R.C.Chauhan Lecturer, claimed bus fare @ Rs.43.25 from Solan to Kulu and back on 8.9.85 and 12.9.85. Thus in this case the fare @ Rs. 4.75 amounting to Rs.9.50 was claimed in

IV The T.A. and D.A. to Government servants at Government Rates are to be paid out of Government source instead of Pupils Funds. In this case Sh. I.D. Sharma, Lecturer was paid out of pupils funds. This needs to be justified.

Contd...9...

(g)

Vrt) No. 66 dated 8/86 for Rs. 1700.00

A sum of Rs. 50.00 was paid in excess to Sh. Suresh Sharma, Bussar, on account of his Bussar allowance for the period from 5/85 to 6/86, due to ^{wrong} ~~wrong~~ calculation, which may be refunded.

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(h) Invalid Expenditure:- The following expenditure did not constitute a valid expenditure out of amalgamated fund. The expenditure may be justified with reference to provisions of pupils fund rules failing which the same be got regularised with the sanction of the competent authority. Compliance may be shown at the time of next audit.

<u>Vr. No.</u>	<u>Date</u>	<u>Amount</u>	<u>Patticulars.</u>
256	8/85	90.00	Paid to M/S Prem Sons Main Bazar Solan, on account of cost of 15 boys attendance registers, --do--
257	8/85	90.00	
1	9/85	29.50	Paid to Shri Jeet Singh on account of Tea served to Lecturers. --do--
4/	9/85	21.00	
29	9/85	2234.20	Paid to M/S Hill star Printing Press Solan on account of cost of 100 boys attendance Registers.
85	12/85	1027.50	Paid to M/S Navbharat Printing Press Kapurthala on account of fee cost of Demand collection Register.
90	12/85	2000.00	Paid to Sh. Veer Singh Chauhan Lecturer for restoration of electricity in boys hostel. --do--
91	12/85	500.00	
134	3/86	179.60	Paid to M/S Amrit Electrical water Solan on account of cost of electrical material fitted in staff room of lecturers.
5	4/86	375.84	Paid to M/S Amrit Electrical Works Solan on account of supply of Electrical materials fitted in office d- do--
6	4/86	209.50	
51	6/86	21.50	Paid to Shri Jeet Singh on account of tea served in staff meeting.
66	9/87	1696-50	Paid to M/S Hill Star Printing Press Solan on account of cost of 100 boys attendance Registers.
95	9/87	380.70	Paid to M/S Hill staff printing Press Solan, on account of Printing charges of 200 A.C.R. Forms.

(i) Expenditure Vr.No. 160 dated 11.12.87 for Rs. 4000/-

A sum of Rs. 4000/- was paid as advance to Shri Veer Singh Chauhan, Superintendent of Boys Hostel, out of which sum of Rs. 2837.65 was spent on annual function of Boys Hostel Govt. College, Solan held on 16.12.87, as detailed below:-

Sr. No.	Name of Articles.	Cost.
1.	200 Rasgula	200.00
2.	Mushrooms, tomatoes etc.	243.00
3.	Two gas cylinders	144.40
4.	Rice 30 kg, Onion, 25 kg, Suji etc.	332.25
5.	25 kg. Patti.	254.00
6.	Tea etc.	75.00
7.	Cost of one tin Palmoil 15 kg.	207.00
8.	Meat 40 Kg.	1120.00
9.	Paid to Mess cooks.	150.00
10.	Miscellaneous, carriage charges, etc.	112.00
Total:-		2837.65

The above expenditure called for the following audit observations:-

(i) The stock entries of the material purchased were not pointed out.

(ii) The expenditure out of amalgamated fund for the function of boys hostel was not a fit charge from the amalgamated fund thus the expenditure incurred may be justified by getting reference to rules or else got regularised with the sanction of the competent authority.

(iii) The number of students in boys hostel and the guests who participated in the function was not pointed out. This information may be supplied now.

(iv) The balance amount of Rs. 1162.35 was refunded by Shri Veer Singh Chauhan, Superintendent on 5.2.88, vide receipt No. 123304, where as the function was held on 16.12.87. The delay in refunding the imprest balance may be avoided in future.

(j) Refreshment Expenses:- During the course of audit it was noticed that excessive expenditures were incurred on refreshment vide instances given below. This was not in order and the expenditure incurred may be justified failing which the same be got regularised with the ~~sancti~~ sanction of the competent authority.

(1) Vr.No. 122 dated 10.3.86 for Rs. 694/-

A sum of Rs. 694/- was debited on account of refreshment charges served at the time of annual Athletic meet held on 12.3.86 and 13.3.86, as detailed below.

(i) Refreshment to 66 students @Rs 1.50 each	99.00
(ii) Cost of xxxxxx sweets.	286.00
(iii) Cost of sweets (Patties)	125.00
(iv) Tea 320 cups.	160.00
(v) Servings charges.	24.00
Total:-	694.00

Observations:-

(i) The rate of refreshment was @ Rs. One each student where as the refreshment was paid @ Rs. 1.50 each student in this case. The excess payment may be justified/made good/got regularised.

(ii) No details of guests was pointed out. This information may be supplied at the next audit.

(II) Vr.No. 124 dated 30.9.86 for Rs. 600
Vr.No. 131 dated 9.10.86 for Rs. 112.

A sum of Rs. 712 was debited on account of refreshment served to guests and teachers at the time of Inter College, University cross country Championship held on 5.10.86. But the number of participants and the guests who participated in the events was not indicated with the result ~~that~~ the *reasonableness* of the amount debited could not be verified in audit. The omission may be accounted for.

(iii) Vr.No. 162 dated 16.11.86 for Rs. 898/-

A sum of Rs. 898/- was debited on account of refreshment served at the time of College Athletic meet held on 13.11.86 and 14.11.86 as detailed below:-

(i) Tea served to guests for Rs. 658/-	
Tea	Rs. 228/-
Barfi	Rs. 255/-
Pattis.	Rs. 125/-
Misc.	Rs. 50/-
Total :-	Rs. 658/-

(ii) Refreshment to 60 students	Rs. 240.00
@ Rs.4.00 each student	
Total:-	Rs. 898.00

Observations:- The expenditure called for the following observations:-

(i) The list of guests who were served tea was not put up. The same may be put up at the next audit.

(ii) The students were paid refreshment at the rate of Rs. 4.00 each student instead of prescribed rate of Rs. one each. The amount paid in excess may be justified/made good by the persons at fault or else got regularised.

(iv) Vr.No. 120 dated 19.11.87 for 1094.

A sum of Rs. 1094/- was debited on account of refreshment served at the time of Himachal Pradesh Women Volley Ball Championship held at Solan w.e.f. 10.11.87 to 12.11.87. But the details of participants and guests was not pointed out with the result that the correctness of amount debited could not be ascertained in audit. The expenditure on Himachal Pradesh University Volley ball Championship out of Govt. College Solan, amalgamated fund was not a fit charge. This amount may be recouped from H.P. University ~~xxxx~~ immediately. Compliance may be shown at the time of next audit.

(v) Vr.No. 138 dated 23.11.87 for Rs. 1074:-

A sum of Rs. 1074/- was debited on account of refreshment served at the time of Athletic meet held on 25.11.87 and 26.11.87, but the list of guests and participants was not put up to verify the genuineness of the payments made, the same may be supplied at the time of next audit.

(k) Expenditure on students central Association.

Vr.No. 168 dated 19.11.86 for Rs. 215/-

Vr.No. 169 dated 19.11.86 for Rs. 593.50

Vr.No. 203 dated 3.12.86 for Rs. 1625/-

Total:- 2433.50/-

A sum of Rs. 2433.50 was debited on account of expenditure incurred at the time of election of students central Association of Govt. College Solan. The expenditure incurred appeared to be excessive.

(1) A sum of Rs. 215/- was debited on 18.11.86 on account of refreshment served to members of students central Association at the time of meeting. The members of students central Association were not more than forty. The expenditure of Rs. 255/- may therefore be justified.

(ii) A sum of Rs. 593.50 was debited on 19.11.86 on account of refreshment charges at the time of oath taking ceremony of members of students Central association. The expenditure was excessive and may be justified. ~~No~~ detail of guests ~~as~~ certain expenditure more put up. These may be put up at the next audit.

(iii) A sum of Rs. 1625/- was paid to M/S Vijay Tent House, Solan, an account of hire charges of tent at the time of oath taking ceremony of S.C.A. This expenditure appeared wasteful and may be justified. The expenditure incurred may be got regularised with the sanction of the competent authority.

(i) Refreshment Charges:- During the course of audit it was noticed that refreshment was paid to players during practice @ Rs.1.25 each student. The rate of refreshment was Rs. One whereas the refreshment was paid @ Rs. 1.25 each student. Thus excess payment of refreshment charges was made vide intances given below. The excess payment of Rs.0.25/- paise each per day per players may be made good by the persons at fault. The refreshment during practice may also be justified.

<u>Sr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
34	9/85	162.50	Paid to Hockey girls players 29.8.85 to 7.9/85 @ 1.25 each player.
35	9/85	122.50	Paid to volley ball Players 30.8.87 to 7/9/85 @ 1.25 each player.
67	11/85	200.00	Cricket players 19.10.85 to 28.10.85 @ 1.25 each player.
68	11/85	150.00	Hand ball players 11.10.85 to 20.10.85 @ 1.25 each players.
69	11/85	125.00	Basket ball players 21.10.85 to 30.10.85 @ 1.25 each player.
113 to 117	1/86	512.50	Players of Kabadi, Hockey, Table tennis etc. @ 1.25 each player.
118 & 119	1/86	250.00	Players of volleyball, Athlete @ 1.25 each player.
92	8/86	240.00	Players of football team @ 1.25 each player.
142	10/86	812.50	Players of Basket ball, Hockey, and cricket @ 1.25 each player.

(ii) Adhoc Lecturers:- Payment of salary adhoc lecturers out of amalgamated fund was made in the following cases. The sanction of competent authority for payment of salaries out of A.F. was not pointed out. The sanction of the competent authority may be shown at the time of next audit failing which the expenditure be got regularised.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
10	9/85	1000/-	Paid to Miss Namita Sharma.
49	9/85	1000/-	--do--
65	10/85	1000/-	--do--
81	12/85	1000/-	--do--
155	12/87	566.65	Shri B.S.Bhatti.

(p) Vr.No. 101 dated 30.12.85 for Rs. 1249/-

A sum of Rs. 1249/- was debited in the cash book and shown paid to M/S Bombay Silk Store, Solan, Vide cheque No. 703959 dated 30.12.85, but the material purchased and stock entries were not pointed out. The stock entries may be shown at the time of next audit failing which the amount be refunded to amalgamated fund by the persons at fault.

(e) Stock Entries:- During the course of audit it was noticed that purchases were shown made and payments thereof were also made but the stock entries in the following cases were not pointed out with the results the payment could not be admitted in audit. The omission may be accounted for and compliance shown at the next audit.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
48	28.9.85	381.05	Cost of 11 cash books.
139	31.3.86	611.95	Cost of colours.
140	31.3.86	552.25	Cost of Pens, glasses.
49	20.5.86	44.60	Cost of syllabus.
55	10.7.86	100.00	Cost of 20 dusters.
54	10.7.86	60.00	Cost of carbon papers.
78	19.8.86	3257.20	Cost of benches.
211	3.12.86	613.50	Cost of ballot papers.
312	3.12.86	193.90	Cost of stationary articles.
178	26.11.86	74.90	Cost of glasses.
179	26.11.86	74.90	Cost of glasses.
180	26.11.86	84.53	Cost of locks.
182	26.11.86	52.20.	Cost of buckets.
183	26.11.86	173.30	Cost of phenyal.
184	26.11.86	166.40	--do--
185	26.11.86	166.40	--do--

(p) Vr.No. 140 dated 10/86 for Rs. 4384-80

A sum of Rs. 4384.80 was paid to M/S Batra Traders, Solan on account of cost of 8 wrestling Mats @ Rs. 525.00 each. The payment called for the following audit observations:-

- (1) The quotations of three suppliers (i) M/S Batra Traders, Solan, (ii) M/S Brothers Traders, Solan.
- (ii) Raj Book Depot Solan, were in record . These did not contain any date. This needs to be justified.
- (ii) The purchase was not effected from the firm having rate contract. The irregularity may be accounted for.
- (iii) The N.A.C. Wasx also not obtained. The irregularity may be accounted for now.
- (g) Actual Payees Receipts:- In the following cases the payments were shown made but the actual payees receipts in respect of payments were not obtained . This was not satisfactory. The actual payees receipts may be obtained now and shown at the time of next audit.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
	4/86	50.00	
9	4/86	90.00	Paid to Shri Suresh Sharma, Bursar.
9	5/86	40.00	Shri Deepak Clerk.
9	7/86	30.00	Shri Devi Singh.
53	7/86	30.00	Sh. Jagat Ram Clerk.
53	10/86	30.00	Sh. Deepak Clerk.
130	10/86	150.00	Sh. Suresh Sharma, Bursar.
130	10/86	70.00	Sh. Jagat Ram Clerk.
130	10/86	30.00	Sh. Deepak Clerk.
130	10/86	40.00	Sh. Devi Singh.
238	1/88	40.00	--do--
12	4/87	40.00	--do--
37	5/87	40.00	--do--
37	5/87	30.00	Shri Jagat Ram.
70	9/87	150.00	Shri Suresh Sharma Bursar.
70	9/87	70.00	Sh. Jagat Ram Clerk.
70	9/87	30.00	Sh. Deepak Clerk.
70	9/87	40.00	Sh. Devi Singh.
96	9/87	150.00	Sh. Suresh Sharma Bursar.
96	9/87	70.00	Sh. Jagat Ram Clerk.
96	9/87	30.00	Sh. Deepak Clerk.
96	9/87	40.00	Sh. Devi Singh.
175	1/88	70.00	Sh. Jagat Ram Clerk.
175	1/88	30	Sh. Deepak Clerk.
175	1/88	40.00	Sh. Devi Singh.

(r) Educational Trips:- As per rule 135(5) of the Himachal Pradesh Education code relating to expenses in connection with cultural/educational trips and activities, the students and teachers going on such trips should be allowed one half of the actual rail or bus fare only. No daily allowance or tonga hire, should be allowed". To escort students going out on educational trips, matches etc. nor more than one teacher for every 20 students in case of girls and 30 students in respect of boys should accompany students on such occasions. For every state after the first heads case depute one additional members of the staff if the number of students is half or more than half the above norm but not if it is less than half.

During the course of audit it was noticed that the above instructions were not followed. vide instances given below the amounts paid in excess if any may be worked out and refunded to the fund.

(i) Vr. No. 115 dated 9/86 for Rs. 225:-

A sum of Rs 225/- was debited in the cash book on account of educational trip from Solan to Giripool and back. This payment called for the following audit observations:-

(i) Half of the actual bus fare for 43 student @ Rs. 4.00 each student amounting to Rs. 172/- was admissible whereas Rs. 225/- were debited . Rs. 53/- debited in excess may be refunded.

(ii) Vr.No.119 dated 27.9.86 for Rs. 164.80:-

A sum of Rs. 164.80 was debited on account of educational trip from Solan to Chail and back on 28.9.86 as detailed below:-

(i) Bus fare of 12 students @ Rs. 8.20 each	98.40
(ii) T.A. & D.A. to Smt. Shashi Sehgal Lecturer	33.20
(iii) TA & D.A. to Shri P.S.Thakur Lecturer	33.20
	<hr/>
	164.80

(i) A sum of Rs. 200/- was advanced and the balance of advance Rs. 35.20 was refundable whereas Rs. 34.20 were refunded vide receipt No. 49727 dated 29.9.86. Rs. One was less refunded which may be refunded now.

(ii) Only one Lecturer was required to escort the 12 students, whereas two Lecturers escorted the 12 students, This was irregular. Thus the T.A. & D.A. for one Lecturer amounting to Rs. 33.20 paid in excess may be refunded to the fund by the persons at fault.

The revenue stamps were also not affixed on actual payees receipts. The needful may be done now.

(iii) Vr.No. 160 dated 11/86 for Rs. 173.95.

A sum of Rs. 173.95 was debited in the cash book on account of expenditure ~~admix~~ of educational trip from Solan to Pinjore and back on the expenditure called for the following audit observations is only one lecturer was required escort the 21 students according to norms prescribed under priority A at Para-1 of article 135 of H.P.Education code. Whereas two lecturers escorted the 21 students. This was irregular and thus excess payment of Rs. 35.00 to one Lecturer on account of T.A. & D.A. was made which may be refunded to the fund by the persons at fault. Compliance may be shown at the time of next audit.

(iv) Vr.No. 200 dated 12/86 for Rs. 150/-

A sum of Rs 150/- was debited on account of expenditure on account of educational trip from Solan to Pinjore and back. The expenditure called for the following audit observations:

(1) 11 students participated in the educational trip. The bus : from Solan to Pinjore was Rs. 8/- for one side, thus Rs. 88/- for 11 students were admissible whereas Rs. 150/- ~~er~~ were debited in the cash book. Rs. 62/- were thus debited in excess which may be refunded by the persons at fault.

(2) The following expenditure was incurred on Himachal Pradesh University Women Volleyball Championship held at Solan w.e.f. 19.11.87 to 12.11.87.

<u>Sl. No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
120	11/87	1094.00	Refreshment charges.
121	11/87	99.50	Costmetics for drama.
122	11/87	230.50	Cost of three Banners of cloth.
124	11/87	613.95	Miscellaneous expenditure.
134	11/87	194.00	Printing charges of invitation cards.
140	11/87	546.00	Hire charges of tent.
Total:-		2777.95	

The above expenditure called for the following audit observations:-

(i) The expenditure out of amalgamated fund on Himachal Pradesh University Women Volley Ball championship was not justified now. The expenditure incurred so may be recouped from sports Association of H.P. University and compliance shown at the time of next audit.

(ii) The expenditure incurred on refreshment could not be verified as no list of participants and guests was shown to audit to verify the genuineness of the payment. The same may be shown at the next audit.

(iii) Refreshment:- A sum of Rs. 100.00 was shown as expenditure on 10.11.87 for the entertainment of Chief Guests by Miss Dwarka Verma Lecturer, Physical Educational, but no details of expenditure were pointed out where a sum of Rs. 400/- was shown expenditure on 10.11.87 on guests for refreshment by Shri K.K. Dharaula, Lecturer incharge of refreshment committee. Rs. 100/- shown expenditure on Chief guest could not therefore be admitted in audit due to non furnishing of details of expenditure by Miss Dwarka Verma, Lecturer P.Edu. the requisite information may be supplied at the next audit failing which this amount may be refunded to the fund by the person at fault.

(t) Vr.No. 49 dated 9.7.87 for Rs. 232.90:-

and Vr.No. 54 dated 9.7.87 for Rs. 271.29:-

The above payments were made to Batra Traders, Solan on account of supply of Tennis shoes. The rate quoted for Tennis shoes was Rs. 34.00 whereas the payment was made @ Rs. 34.95 each pair, thus in this way Rs. 13.30 were paid in excess for 14 pair of shoes in above payments which may be refunded to the fund.

(u) Vr.No. 59 dated 7/87 for Rs. 4984:-

A sum of Rs. 4984/- was paid to M/S National Printing Press, Solan on account of printing charges of prospectus. The payment called for the following audit observations:-

(i) The undated quotations of three firms were in the record i.e. National Printing Press, Solan, (ii) Hill star Printing Press Solan and (iii) Kumar Printing Press, Solan. This was not satisfactory. The omission may be accounted for and relevant papers concerning quotations may be shown at the next audit.

(v) Prize Distribution Function:-
The prize distribution function of college was held

on 28.2.88. The following expenditure was incurred on it.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
182	2/88	5464.40	Cost of Books.
198	2/88	7645.00	Cash prizes to students.
190	2/88	270.00	Printing charges of Invitation cards.
195	2/88	128.25	Expenditure on decoration of stage.
196	2/88	874.00	Refreshment charges.
199	2/88	1250.00	Expenditure of Dinner to Chief guest.
217	2/88	2001.00	Cost of Medals etc.
216	2/88	2000.00	Tent hire charges.
Total:-		<u>19,632.65</u>	

The above expenditure called for the following audit observations.

- (i) As per rule, expenditure in connection with award of prizes at the annual sports prize distributions, the expenditure should not exceed 3 percent of realisation of amalgamated fund for the previous year. The above expenditure may be justified, in the light of rules.
- (ii) A sum of Rs. 1250.00 was debited on account of expenditure on dinner served to Chief Guests. As per voucher No. 199, a sum of Rs. 25114.75 was incurred expenditure out of which a sum of Rs. 1261.75 was shown contributed by the staff and the remaining amount of ~~Rs. 1250.00~~ Rs. 1250.00 was debited in amalgamated fund. The expenditure on dinner out of amalgamated fund may be justified with reference to rules etc.
- (iii) The refreshment for Rs. 874.00 served to students and guests could not be verified in audit as no details of guests were pointed out. The omission may be accounted for and compliance shown at the next audit.
- (w) Vouchers not put up:- In the following cases the relevant vouchers were not put up during audit with the result that the amounts debited could not be checked in audit. The vouchers may be put up at the next audit failing which the amounts involved be refunded to fund.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
61	10/85	363.45	Paid to M/S Gurdial Singh and sons, Jullandhar city vide Cheque No. 703927.
101	9/86	56.00	Paid to Shri Sukh Ram, Halwai, Solan vide Cheque No. 704651.
111	9/86	98.00	Paid to Shri H.K. Bhardwaj Lecturer vide Cheque No. 704661.
227	12/86	170.00	Paid to Miss Dwarka Verma, Lecturer, on account of I.A. and D.A. From Solan to Una and back w.e.f. 15.12.86 to 19.12.86.

116	9/86	100/-	Paid to Miss Babita Kalra vide Cheque No. 704666.
232	12/86	154.75	Debited on account of T.A. & D.A. of Shri S.R. Jaswal clerk journey from Solan to Hamirpur and back from 19.12.86 to 22.12.86.

(x) Vr.No. 213 dated 3/88 for Rs. 263.40:-

A sum of Rs. 263.40 was paid to M/S Batra Traders, Solan, on account of supply of sports material, the sports material was purchased for evening college, the amount may be recouped from amalgamated fund of evening College, and compliance shown at the time of next audit.

(y) Cash Book:-

(i) Non Reconciliation of Cash Book:- The cash book of amalgamated fund for the period under audit was never reconciled with the balance of cash book and the balance lying in bank. This was not satisfactory. The cash book may be reconciled now monthly as per rules and compliance shown at the time of next audit positively.

(ii) The closing balance as on 31.3.88 of cash book of amalgamated fund was Rs. 20955.45 where as the balance as per bank pass Book saving account number 9 of State Bank of Patiala as on 31.3.1988, was Rs. 24244/-. The discrepancy of Rs. 3288.55 may be reconciled now. Compliance may be shown at the time of next audit.

6. House Examination Fund:-

(a) Excess payments:- Vr. No. 4 dated 12/85 for Rs. 85.65
and Vr.No. 5 dated 12/85 for Rs. 43.85
Total: Rs. 129.50

A sum of Rs. 169.50 was debited in the cash book against Rs. 129.50 resulting into excess debited of Rs. 40/- and excess payment to M/S Raj Book Depot, Solan, on account of supply of stationary articles. The excess payment of Rs. 40.00 may be recovered now failing which the amount Rs. 40.00 may be made good by the persons at fault.

(b) Vr.No. 6 dated 4/87 for Rs. 200.00

A sum of Rs. 200/- was paid as advance to Shri Devi Hampeon, but the adjustment of the advance was not pointed out during audit. The omission may be accounted for now.

(c) Cash Book:-

(i) The closing balance of house examination fund as per Cash book of fund was Rs. 9631.05 as on 31.3.88, whereas the balance in the Pass book of Bank account number 656, as on 31.3.1988 was Rs. 9480.55. The discrepancy Rs. 150.50 may be reconciled now and compliance shown at the time of next audit.

It was also noticed that no reconciliation of balances of cash book with the balance of Pass Book was made for the period under audit. The needful may be done now and compliance shown at the next audit.

(ii) A sum of Rs. 150.00 was wrongly debited in the pass book of bank on 19.12.86. The account may be got corrected now and compliance shown at the time of next audit.

(d) Vr.No. 11/87 dated 3/88 for Rs. 22.50

A sum of Rs. 22.50 was paid to M/S Managat Ram and Sons, Solan, on account of cost of one book but the stock entry was not pointed out. The omission may be accounted for.

(e) Stock Register:- The stock register of house examination fund was not maintained properly. The stock entries were made bill wise instead of item wise. This was regular. The separate stock register for consumable and non consumable articles may be started now and compliance shown at the time of next audit.

7. Identity Card:-
(a) Vr.No. 1 & 2 dated 8/86 for Rs. 3400/-

A sum of Rs. 3400/- was paid to M/S Bhagy- Yoday, Moti Gali Mathura, on account of supply of 1500 identity cards. The payment called for the following audit observations:-

(i) The rates of the firm were F.O.R. Destination at the rate of Rs. 2.25 for each identity card thus the amount due was Rs. 3375.00 for 1500 identity cards, where as Rs. 3400/- were paid and thus Rs. 25/- were paid in excess, which may be made good by the persons at fault and compliance shown at the time of next audit.

(b) Vr.No. 1 dated 7/87 for Rs. 4854.60 :-

A sum of Rs. 4854.60 was paid to M/s Mahavir Paper Products, Solan on account of supply of 1500 identity cards @ Rs. 3.10 each cards. The payment called for the following audit observations:-

(i) The quotations of three Local suppliers.
(i) M/ S Mahavir Paper Products, Solan ii) Kumar Printing Press Solan. (iii) and National Printing Press, Solan, of dated 29.4.87, were in record.
ii) As per condition of the quotation the last date of receipt of the quotations was 2nd May, 1987. From the perusal of the records it was noticed that the quotations were opened on 30.4.87 as per remarks on it. This needs to be suitably justified.

No quotations from outside Solan were obtained as no letters for inviting quotations were shown to audit. This may be justified.

(iii) The rate of identity card in the year 1986-87 was Rs. 2.25 each where as in the year 1987-88 it was paid @ Rs. 3.10 each identity card. This variation needs to be suitably explained.

Magazine Fund:-

(a) Vr.No. 2 dated 9/87 for Rs. 12055.40

A sum of Rs. 12055.40 was paid to M/S Shiv Printers and Poly works, Rajgarh Road, Solan on account of Printing charges of 1296 copies of College Magazines. The expenditure called for the following audit observations:-

(i) The quotations of three printers (i) M/S Nav Bhart Printing Press, Kapurthala, (ii) M/S Manorma Printing Press Hoshiarpur, (iii) M/S Shiv Printers and Poly works Solan, were in the record.

(ii) The last date of receipt of quotations was 25.11.86 these were to be opened on the same day. But it was noticed that the quotations were opened on 22.12.86 after about one month without giving any reason for its delay. This delay needs to be suitably justified.

(iii) The sales tax was paid on printing charges resulting into excess payment of sales tax which may be increased out and recovered or made good by the persons at fault or else this payment be justified.

(b) Vr.No. 1/87 dated 4/87 for Rs. 105/-

A sum of Rs. 105/- was debited in the cash Book and paid to M/S Banchum & Co. Solan, but the relevant voucher was not put up the same may be put up at the next audit positively.

9. Library Security Account:-

(a) Cash Book:-

(i) Reconciliation:- The cash book of library security account was not reconciled with the balance in the cash book and the balance in the Pass book of bank for the period from 4/85 to 3/88. This was irregular. The needful may be done immediately. The closing balance as on 31.3.88 as per cash book of library security fund was Rs. 29,632.51 whereas as per pass book of Bank account number 655, the same was Rs. 28987.51. The difference of Rs. 645/- may be reconciled now and compliance shown at the time of next audit.

(ii) A sum of Rs. 1000/- was deducted from the Pass Book of Bank on 7.11.86, but no such payment was shown in the cash book of library security fund. This deduction may be accounted for now and compliance shown at the time of next audit.

(iii) In the following cases, the amounts were debited in the cash book, on account of refund of library security, but the cheques issued were still lying in the cheque Book. The validity of cheques had expired. The cheques may be taken as income. The needful may be done now and compliance shown at the time of next audit.

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
505576	27.7.87	25.00	Issued to Miss Krishna.
505582	22.7.87	25.00	Issued to Mr. Neel Kamal.
505625	14.8.87	25.00	Issued to Mr. Kalyan Singh.
702569	23.4.85	25.00	Issued to Mr. Navneet.

Lapsed Securities:- The list of lapsed securities was not prepared and these were not treated as lapsed after the prescribed period. This was not satisfactory. The list of lapsed securities may be prepared now and the amount of lapsed securities may be transferred as per rules instructions etc and compliance shown at the time of next audit.

Library Security Register :- The library security register was not maintained properly. Most of the columns were incomplete. The needful may be done now and compliance shown at the time of next audit.

Irregular payment of Library security :- In the following cases the amounts were refunded on account of refund of library securities. But it was noticed that no library securities were realised from them, thus the amounts were refunded irregularly. The amount of Rs. 75/- paid irregularly may be made good by the persons at fault.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
79	17.5.85	Rs. 25.00	Paid to Miss Roshni Roll No. 3039 at B.A.III.
209	18.7.85	Rs. 25.00	Paid to Jagdev Chauhan Roll No. 3110 B.A.III.
11	7/87	Rs. 25.00	Paid to Rajinder Thakur Roll No. 3153 B.A.III.
		Rs. 75.00	

e) Vr.No.153 dated 8/86 for Rs. 45.00

A sum of Rs. 45/- was paid to Mr. Manoj Kumar casual student on account of refund of library security but from the perusal of the record it was noticed that vide receipt No. 298754 dated 17.8.85, a sum of Rs. 30.00 was realised, on account of library security. Where as the library security amounting to Rs. 45.00 was refunded vide cheque No. 704901 dated 18.8.86, Thus Rs. 15/- were paid in excess to Mr. Manoj Kumar. The amount of Rs. 15.00 paid in excess may be made good by the persons at fault. ~~xxxx~~

(1) Vr.No. 81 dated 7/87 for Rs. 25/- A sum of Rs. 45/- was paid to Mr. Maya Datt casual student on account of refund of library security vide cheque No. 505528 dated 14.7.87 but in the cash book of library security account in the payment vide a sum of Rs. 25/- was entered, The discrepancy of Rs. 20/- in the cash book may be corrected and compliance shown at the time of next audit.

Science Fund:-

(a) Vr. No. 7 dated 4/86 for Rs. 2048

A sum of Rs. 2048/- was paid to M/S Him Surgico Chemicals The Mall Shimla on account of supply of Chemicals. It was noticed that Barium chloroxide 4x500 ML for Rs. 88/- was purchased and paid for but the stock entry was not pointed out with the result that the amount paid Rs. 88/- for Barium chloroxide could not be admitted in audit. The amount may be refunded or the stock entry be pointed out.

(b) Vr.No. 50 dated 1/88 for Rs. 2894.30

A sum of Rs. 2894.30 was paid to M/S Oriental Science Apparatus Workshop Ambala Cantt. on account of supply of "Spot Reflecting Galvanometer", This payment called for the following audit observations:-

- (i) The quotations of three suppliers were in the record.
- (ii) Oriental Science Apparatus, Ambala Cantt for Rs. 2783/-
- (iii) Himachal Scientific and optical works solan for Rs. 3100/-
- (III) M/S Ravindra Scientific Industries Delhi

each Rs. 1050/-
1100/-

The quotation of M/S Ravinder Scientific Industries Delhi was rejected with the remarks' OSAW Mark'not quoted, But the rate of firm M/S Ravindra Scientific, Delhi, was the lowest. The reasons for purchasing the Galvanometer from firm M/S Oriental Science, Apparatus, Ambala Cantt. may be elucidated.

(c) Vr. No. 33 dated 7/87 for Rs. 2020.15

And Vr. No. 60 dated 3/88 for Rs. 2198.30

A sum of Rs. 2020.15 was paid to M/S Aasi General Store, The Mall Solan, on account of supply of Physics materials. The rate of Electrolite for NIFE CELL was Rs. 68.00 for 500 grms. and thus a sum of Rs. 680/- was paid on account of 5 Kg. of electrolite. Where as a sum of Rs. 480/- was paid vide Vr.No. 60 dated 31.3.88 to M/S Durga Instrumental Corporation Ambala cantt. on account of Electrolite for Nifecell @ Rs. 48.00 per 500 grms, The difference of Rs. 20/- per 500 gr in rate seems to be exorbitant and may be justified or payer of Rs. 200/- for 5 Kg. be got refunded from M/S Aasi General Store, Solan, or made good by the person's at fault. The future purchase may be effected from the firm having rate contract compliance may be shown at the time of next audit.

(d) Vr.No. 51 dated 1/88 for Rs. 145.40

And Vr.No. 62 dated 2/88 for Rs. 145.40

The above payments were made to M/S Chadha Electrical

works, solan on account of Supply of electrical wire, etc. The payment called for the following audit observations:-

1) The sales tax was paid @ Rs 7% instead of 4 % on Government purchase against form "D" resulting into excess payment of sales tax of Rs. 8.90 which may be made good by the person's at fault and compliance shown at the time of next audit.

(e) Vr.No. 62 dated 1/87 for Rs. 65.05 :-

A sum of Rs. 65.05 was paid to Shri Amar Nath SLA on account of TA & D.A. for undertaking journey from solan to Ambala and back on 4.12.86 and 5.12.86. The daily was paid @ Rs. 18.75 instead of Basic rate i.e. @ Rs. 15.00 per day resulting into excess payment of Rs. 12.55 which may be refunded and credited into fund. Compliance may be shown at the time of next audit.

(f) In the following cases the advances were adjusted but the credit of balances were not pointed out. The same may be shown at the time to next audit.

Vr.No.	Date	Amount Advance.	Advance adjusted	Balance amount.	Remarks
	3/88				
57	5/88	50.00	47.60	2.40	Paid to Sh.Faqir Chand JLA.
11	8/86	50.00	49.60	1.00	Paid to Sh. Amar Nath SLA.

(g) Vr.No.s 55 to 58 dated 12/86 for Rs. 168.10

A sum of Rs. 168.10 was debited in the cash book and shown paid to M/S Anil General store, Solan but the relevant vouchers were not put up to verify the genuineness of the payments. The same may be shown at the time of next audit failing which the amounts involved be refunded to fund by the person's at fault.

(h) Cash Book:-

(i) Reconciliation :- The reconciliation of balances as per cash book and as per Pass book of Bank was not done for the period from 4/85 to 3/88. ~~This was not regular. The needful may be done now,~~ This was not regular. The needful may be done now, and invariably in future.

The closing balance as on 31.3.1988 as per Cash Book of Science fund was Rs. 61803-83 where as per balance in the Pass book of Bank as on 31.3.1988, it was Rs. 63107-52. The discrepancy of Rs. 1303.69 may be reconciled now and compliance shown at the time of next audit.

(ii) A sum of Rs. 959.45 was allowed interest on the deposits in bank on 9.6.87. but a sum of Rs. 859.45 was credited into the account thus, Rs. 100.00 were taken less which may be taken into account now and compliance shown at the time of next audit.

(iii) A sum of Rs. 500/- was credited into Bank of 16.4.87 but the amount of Rs. 500/- was not taken in the cash Book of Science

111)

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

Building Fund:-

Vr.No. 2 dated 6/87 for Rs. 32570 :-

A sum of Rs. 32570 was paid to the Executive Engineer, H.P. PWD 3 Solan, on account of deposit work, "Improvement of F1 play ground and Fencing" vide receipt No. 2403 dated 13.7.87. But the completion certificate of the work done was not pointed out. The same may be shown at the time of next audit.

The following payments was made to the Assistant Engineer, Electrical Sub division, Solan on account of instalation of electricity in Class rooms, but the completion certificate of the work done was not shown to audit. The same may be obtained now and shown at the time of next audit.

Vr.No.	Date	Amount	Particulars.
8	12/86	6745.70	Amount deposited vide receipt No.2396 dated 26.8.86 and receipt No. 2401 dated 6.12.86.

Vr.No. 5 to 7 dated 11/86 for Rs. 2403.65.

A sum of Rs. 2403.65 was paid to M/S Nagar Mal and Sons, Solan on account of supply of sanitary fitting material in Boys Hostel of Govt. College, Solan, The expenditure called for the following audit observations:

(i) The estimate of sanitary fitting was not put up to audit to examine the genuineness of payments. The estimate may be framed and got approved from the competent authority and shown at the time of next audit.

ii) It was not pointed out by whom the sanitary fitting was made. The omission may be accounted for.

iii) The consumption of material was shown in lumpsum instead of day to day consumption. Needful may be done now.

iv) Separate stock register for building fund was not started. This was irregular. Separate stock register for building fund may be started now and shown at the time of next audit.

Vr.No. 3 dated 8/87 for Rs. 3445.20

and Vr. No. 4 dated 8/87 for Rs. 2522.20

Total :- 5967.40

The above payments were made for installing the water tank of 600 gallons capacity in the Boys hostel of Govt. College, Solan. The payments called for the following audit observations:-

1) The estimate of installation of water tank was not put up to audit so as to examine the genuineness of the payments. The omission may be accounted for now.

ii) A sum of Rs. 3445.20 was paid to M/S floora Udyog 10, Industrial Estate, Chambaghat, on account of cost of one water tank of 600 gallons capacity 3 m.m. thick of iron with red oxide premier. The payment called for following observations:-

i) The quotations of three suppliers were in the record

i) DECORA Industries the Mall Solan for Rs. 3390/-

ii) M/S Flora Udyog, 10 industrial Estate, Chambaghat for Rs. 3300.00.

iii) M/S Goyal Trading Corporation the Mall Solan for Rs. 3400/-

The cheque No. 526590 dated 21.8.87, for Rs- 3445.20 was issued in favour of M/S Flora Udyog, 10 Industrial, Estate Chambaghat where as the actual Payees receipt was issued by M/S DECORA Industries, 5 Industrial, Estate Chambaghat, it appeared that M/S DECORA Industries, Chambaghat and M/S Flora Udyog Industries, Chambaghat were one firm which was giving quotations in different names. This needs to be suitably explained after proper verification.

ii) The reason for not effecting the purchase of water tank, from the firm having rate contract may be pointed out.

iii) The stock entry of the water tank was not pointed out in the stock register of non consumable articles. The omission may be accounted for now.

iii) A sum of Rs. 2522.20 was paid to M/S Harish Brothers, Solan, on account of supply of G.I.Pipes and other accessories, to instal the water tank. This payment called for the following audit observations:-

i) The quotations of three suppliers were obtained by hand No notice for inviting quotations was put up to audit. The omission may be accounted for.

ii) The sales tax was paid @ 7% instead of @ 4% on Government purchase against form "D" resulting into excess payment of Rs. 77.30 on Rs. 2341.85 which may be made good by the person's at fault and compliance shown at the time of next audit.

(e) The following expenditure did not constitute of valid expenditure on the Building fund. The expenditure incurred may be recouped out of proper fund failing which the amount be got regularised with the sanction of competent authority and compliance shown at the time of next audit. Other audit observations accorded under Column 'Particular may also be attended to.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
3	11/86	261.00	Paid to S/Shri Bhag Chand and Om Parkash Carpenters, on account of repair charges of furniture (No details of work done)
4	11/86	464.00	--do--
11 to 14	1/87	150.50	Paid to M/S Nagar Mal & Sons, Solar on account of cost of Rexin, Jute, etc. for Sofa set.
15	1/87	350.00	Cost of Rexin.
10	1/87	52.00	Cost of cotton.

(f) Vr.No. 5 dated 1/88 for Rs. 600/-

A sum of Rs. 600/- was paid as advance to Shri S.K. Gupta, Lecturer, for the repair of room, but no adjustment account was pointed out. The same may be shown at the time of next audit.

- (g) As per rule 'Every Government Educational Institution, shall have an executive committee, approved by the Director of Education in the case of the colleges, for carrying out repairs and improvement in campus'. During the course of audit it was noticed that no executive committee was approved. This was not satisfactory. Needful may please be done and compliance shown at the next audit. The expenditure detailed below may also be got approved.

<u>Month</u>	<u>Amount.</u>
10/86	178.40
11/86	3128.65
12/86	7298.75
1/87	614.30
4/87	350.00
6/87	32570.00
8/87	3445.20
9/87	3200.00
1/88	600.00

12. Hostel Expenditure:-

(a) Electricity/ water/ Medical Etc. (Hostel Miscellaneous Account. (i) Irregular drawing of Amount

Vr.No. 40 dated 9/85 for Rs. 4000/-

A sum of Rs. 4000/- was wrongly drawn out of hostel to Miscellaneous account instead of Mess account (Private account No. 10) and paid as advance to Shri V.S. Chauhan, Superintendent of Boys hostel, for the purchase of Rice, Ghee, Atta etc. vide cheque No. 701558 dated 30.9.85. The amount of Rs. 4000/- may be refunded immediately to hostel Miscellaneous account to this department.

2. Vr.No. 41 dated 9/85 for Rs. 1500/-

Similarly a sum of Rs. 1500/- was wrongly drawn out of
...29..

hostel miscellaneous account instead of mess account (Private account) and paid as advance to Shri Keshma Ram, Superintendent of girls hostel, for the purchase of Rice, ghee, Atta, etc. vide cheque No. 701559 dated 30.9.85. The amount Rs. 1500/- drawn irregularly may be refunded to hostel miscellaneous account immediately under intimation to this department.

ii) Vr.No. 26 dated 9/85:-

A sum of Rs. 1357.00 was paid to M/S Vipil Gas agency Solan, on account of cost of two burners (Chullas) but the bill was not put up in order to verify the correctness of the payment. The omission may be accounted for now.

iii) Vr.No. 16 dated 8/86 for Rs. 495/-

A sum of Rs. 495/- was paid to M/S National Printing Press, Solan, on account of cost of 2000 prospectus of hostel, but the stock entry as well as the sale proceeds of these hostel prospectus was not pointed out during audit. The sale proceeds of these prospectus may be pointed out immediately to this department.

iv) Vr.No. 12 dated 8/86 for Rs. 100/-

A sum of Rs. 100/- was paid as advance to Shri V.S. Chauhan Superintendent boys hostel for the purchase of bulbs, phenyl etc. out of which a sum of Rs. 83.20 was adjusted but the credit of the balance amount of Rs. 16.80 was not pointed out during audit. The omission may be accounted for. The balance amount may be got refunded.

v) Vr.No. 18 dated 7/87 for Rs. 107.60

A sum of Rs. 15.85 was paid in excess due to wrong calculation of sales tax to M/S Amrit Electrical, Solan, on account of supply of electric materials as detailed below, which may be recovered or made good by the person's at fault and compliance shown at the time of next audit.

Paid as detailed below.

To be paid.

10 metres wire @ 3/- per metre.	Rs.	30.00
	Rs.	30.00
2 switch 5amp	Rs.	10.00
	Rs.	40.00

40.00

S.T. 4%

16.00

S.T.

1.60

Surcharge

1.60

Surcharge 0.16

Total :-

Rs.

57.60

Total 41.76.

Labour charge

50.00

Labour charge 50.00

G. Total:-

107.60

91.76

Excess paid

107.60

91.75

15.85

Vr.No. 33 dated 9/87 for Rs. 537.00

A sum of Rs. 537/- was debited in the cash book on account of white washing charges of girls hostel building, Daulat Niwas, but it was noticed that the girls hostel building was a rented building and the amount spent on white washing on building was to be recovered from the owner of the building was to be recovered from the owner of the building, but it was not recovered at the time of payment of rent for the year 1987-88. The amount Rs. 537/- may be recovered now if failing which the amount be made good by the person's at fault under intimation to this office.

ii) Adjustment of advances awaited:-

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 advances was obtained. But during the course of audit it was noticed that these instructions were not being followed as the adjustment accounts in respect of the advances detailed below appeared to be still awaited.

<u>Vr. No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
28	9/85	75.00	Paid to Shri Keshwa Ram Superintendent of girls hostel.
26	9/87	95.00	--do--
44	12/87	400.00	Paid to Sh. Veer Singh Chauhan Superintendent of Boys Hostel.
50	2/88	1000.00	--do--
27	9/87	341.00	Debited on account of water bill charges but the relevant voucher not put up.
5	6/86	122.00	Debited on account of electrical materials but no the relevant voucher not put up.
9	7/86	122.00	Paid to Sh. Keshwa Ram, Superintendent of girls hostel.

The accounts may be obtained immediately failing which the accounts involved be got refunded.

iii) Electricity Bills :-

(1) In the following cases the payment of electricity bills were made after due date resulting into avoidable extra payments which may be made good by the person's at fault.

Vr.No.	Date	No of Bill	Amount payable on due date.	Amount after due date.	Difference
46	10/35	RRG-8	56.50	103.25	6.75
			27.10.85	8.11.85	
47	10/85	PPG-7	170.50	187.40	16.90
			27.10.85	8.11.85	23.65

(x) Stock entries :- In the following cases, the stock entries were not pointed out with the result that the correctness of the payments made could not be admitted in audit. This was not satisfactory. The omission may be accounted for now and compliance shown at the next audit.

Vr.No.	Date	Amount	Particulars.
3	4/87	13.32	Cost of cells.
4	4/87	173.30	Cost of locks.
5.	4/87	445.10	Cost of bulbs, tubes etc.
6	4/87	40.65	Cost of electric material.
8	4/87	99.85	--do--
15	7/87	442.90	--do--
17	7/87	83.60	--do--
18	7/87	107.60	--do--
7	4/87	13.30	Cost of cells.
13	7/87	40.00	Cost of one cane plastic.
14	7/87	100.00	Cost of phenyal.
25.	8/87	165.00	Cost of odonal.
32	8/87	102.00	Cost of electric material.
41.	11/87	60.00	Cost of bulbs.
53.	2/88	75.00	Cost of heater.

(x) Cash Book :- Reconciliation :- The cash book was not reconciled with the balance in the Pass book of bank. This was not satisfactory. The balance as on 31.3.1988 as per cash book was Rs. 28978.35 where as in the Pass Book of Bank account number 302. It was Rs. 28936.35 as on 31.3.1988. The discrepancy may be reconciled now and compliance shown at the time of next audit.

11) The cash book was not signed by the Principal of the college for the period from 1.10.87 to 31.3.1988. The needful may be done now and compliance shown at the time of next audit.

Hostel Utensil Account:-

(i) Vr.No. Nil Dated 1/86 for Rs. 2000/-

A sum of Rs. 2000/- was drawn from this account number 662 on 27.1.86 and credited into account number 302 on 27.1.86, but the reason for transfer of amount was not pointed out. The reasons may be *intimated* for taking further action.

(ii) Vr.No. 1 dated 9/87 for Rs. 450/-

A sum of Rs. 450/- was paid to M/S Mittal steels Lakkar Bazar, Solan, on account of cost of 20 pieces of Thali, 20 pieces of Kauli of stainless steel, but the stock entry was not pointed out. The omission may be supplied and compliance shown at the time of next audit.

(iii) Cash Book:-

(i) The cash Book for the period from 6/86 to 3/88 was not signed by the Principal of the College. The needful may be done now and compliance shown at the time of next audit.

(ii) The closing balance as on 31.3.1988, as per cash Book was Rs. 8430.32, where as as per pass book of bank account number, 662 it was Rs. 8467-82 as on 31.3.1988. The discrepancy of Rs. 37.50 may be reconciled now and compliance shown at the time of next audit.

(C) Servant Account:-

(1) Vr.No. 6 dated 2/86 for Rs. 800/-

The actual payees receipts in the following cases were not obtained, which may be obtained now and shown at the time of next audit.

<u>Name of Payee.</u>	<u>Amount.</u>
S/Shri Gobind Singh Cook	Rs. 325/-
Bakhtawar Singh Cook	210/-
Baldev Singh Cook	200/-
Deepak Clerk.	65/-

(ii) Cash Book:- The cash book of servant account for the period from 5.9.87 to 31.3.88 was not signed by the Principal of the College. The needful may be done now and compliance shown at the time of next audit.

(d) Hostel Security Register:-

The hostel security register was not maintained properly. The balances at the end of each year were not carried forward, with the result that the *accuracy* of balance in the account could not be verified in audit. The hostel security register may be brought upto date (which was lying incomplete since 1985-86) and shown at the time of next audit.

Hostel Income (Fee and Funds)

(a) Fees and funds as detailed below were short realised from the students of hostel, which may be realised now or else made good by the person's at fault and compliance shown at the time of next audit.

Roll No & Name	Period	Hostel seat rent.	Medical fund & common <i>room fund.</i>	Elec. water charges	Servant charges.
361 Rajesh Kumar	2/86 to 4/86	6.00	6.00	30/-	30/-
1162 Ram Singh	2/86 to 4/86	6.00	6.00	30/-	30/-
1149 Prem Singh	2/86 to 4/86	6.00	6.00	30/-	30/-

Hostel Admission Fee:-

(i) A sum of Rs. 1242/- was realised vide receipt No's 4478 to 4531 dated 7.7.87 and shown credited into Govt. treasury on 8.7.87, but the relevant treasury challan was not put up during audit. The same may be shown at the time of next audit, positively.

ii) A sum of Rs. 87.00 was realised vide receipt No's 4597 to 4606 dated 15.12.87, and shown credited into Government treasury but the relevant treasury challan was not put up. The same may be shown at the time of next audit.

Personal Individual ledger of students (Demand and Collection Register).

The personal individual demand and collection registers of the students of the hostel for the year 1986-87 and 1987-88 were not maintained with the result that the correctness of the realisation of fees and funds from the students could not be checked in audit. This was highly irregular. The needful may be done now and compliance shown at the time of next audit.

Income: Realisation of fees and funds:-

Short Realisation of funds :-

Vide Director of Education Himachal Pradesh Memo No. EDN-H(19) B (2) 2/85 dated 5.7.1986, the rates of fees/funds were approved by the Himachal Pradesh Government for 10+1 and 10+2 class in Government Colleges/Govt. Senior Secondary schools from the academic year 1986-87.

During the course of audit it was noticed that funds i.e. Red Cross Fund, Medical fund and N.C.C. Fund to the tune of Rs. 10665/- were short realised as detailed in Annexure "A" attached to this audit note. This was not satisfactory and called for immediate action. The amount short realised may be realised or else made good by the persons at fault. The matter is also brought to the notice of higher authorities for taking suitable action.

Tution fee short Realised:-

A sum of Rs. 208/- on account of tution fee was short realised as detailed below, which may be realised now or made good by the persons at fault under intimation to this department.

Name of student	Roll No.	Class	Period for which fee tuition due.	Tution fee realised.	tution fee realised.	le realised.
Sunder Singh	3118	B.A. III	5/85 to 10/85	72/-	60/-	12/-
Jagat Ram	1144	B.A. I	3/86 to 4/86	20/-	-	20/-
Ramsawroop	3130	B.A. III	3/86 to 4/86	24/-	-	24/-
Rajeev	1208	B.A. I	3/86 to 4/86	20/-	-	20/-
Subra	658	10+1	11/87 to 4/88.	60/-	-	60/-
Seema	2093	B.A. II	5/87 to 10/87	72/-	60/-	12/-
Mehinder	2591	BSc-II	5/87 to 10/87	72/-	60/-	12/-
Tek Chand	3131	BA. III	3/87 to 4/87	24/-	-	24/-
Pradeep	3357	BSc-III	3/87 & 4/87	24/-	-	24/-
Total:-				388/-	180/-	208/-

(c) In the following cases the funds were 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.

Jagat Ram	1144	B.A. I	3/86 & 4/86	10/-	43.50	53
Ram saroop	3130	B.A. III	3/86 & 4/86	10/-	13.50	23
Rajeev	1208	B.A. I	3/86 & 4/86.	10/-	11.50	21
Tek Chand	3131	B.A. III	3/87 & 4/87	10/-	9.75	15
Pradeep	3357	BSc-III	3/87 & 4/87.	10/-	14.25	21

(4) A sum of Rs. 59.25 on account of absence fine fund was short realised as detailed below, which may be realised now or made good by the person's at fault under intimation to this department.

Name of student.	Roll No. & class	Absence fine due.	Absence fine realised	Less realised	Remarks.
Musum Lata	59 P.U.C.	15.50	15.00	0.50	Vide Receipt No & date 2773 dated 3.3.86.
Anu.	1005 B.A.I	6.00	4.00	2.00	2809 dated 3.3.86
Day	1509 B.S.c-I	9.00	4.50	4.50	2903 dt. 3.3.86
Shok	399 P.U.C.	38.50	32.50	6.00	300412 dt.7.3.86
Armed	4553 P.U.C.	5.50	3.50	2.00	300460 dt.7.3.86
Deera	4575 P.U.C.	31.00	24.00	7.00	300498 dt.7.3.86
Agesh	4006 P.U.C.	4.50	3.50	1.00	300669 dt.11.3.86
Raj Kumar	1103 B.A.I	46.75	39.75	7.00	300820 dt.11.3.86
Ranbhagat	2141 B.A.II	29.00	21.00	8.00	48004 dt.12.3.86
Day	3104 B.A.III	20.25	20.00	0.25	48162 dt.13.3.86
Arsh	2130 B.A.II	31.50	29.50	2.00	48278 dt.14.3.86
	2118 B.A.II	49.25	30.25	19.00	48327 dt.18.3.86.
Total:-		286.75	227.50	59.25.	

Tuition fee:-

(1) Roll No. 35 Anoop Sodha P.U.C. Class was granted half fee concession vide office order No. nil dated 1.10.85 for the period from 11/85 to 4/86 @ Rs. 10/- Per month amounting to Rs. 60/- whereas she was also granted stipend as schedule caste candidate vide No. C-12-85-1063 to 66 dated 7.11.85 amounting to Rs. 541-00 for the year 1985-86. Thus she was allowed double concession. This may be justified or the amount irregularly paid amounting to Rs. 60/- may be recovered or made good by the person's at fault and compliance shown at the time of next audit.

Similarly Roll No. 61 Anita of P.U.C. class was also allowed concession for the year 1985-86 which may be justified or the amount paid irregularly Rs. 60/- may be recovered or made good by the person's at fault.

(ii) In the following cases, the Brother/sister half fee concession was allowed, where as no concession for the month in which an elder brothers name is struck should be allowed to his younger brother. Thus the irregular grant of brother concession resulted in loss of Rs. 220/- which may be recovered or made good by the person's at fault.

<u>Roll No.</u>	<u>Name</u>	<u>Class</u>	<u>Period</u>	<u>Amount.</u>	<u>Remarks.</u>
704	Meena Goyal	P.U.C.	3/86 & 4/86	20/-	B/S Concession allowed whereas Roll No. 1551 Rajesh Goyal BSc-I had left the college in 2/86.
1155	Anurag	B.A.I	3/86 & 4/86	20/-	B/S concession allowed whereas Roll No. 2387 Arvind B.Com. II had left the college in 2/86.
145	Madan Lal	P.U.C.	11/85 to 4/86	60/-	B/S Concession allowed whereas Roll No. 1069 Asha Kiran B.A.I. had left the college in 10/85.
5.	Vasudha	10+1 Class	11/87 to 4/88	60/-	B/S Concession allowed whereas Roll No. 2470 vikram Bindal BSC-II elder brother had left the college in 10/87.
1203	Sushila	10+2	11/87 to 4/88	60/-	B/S Concession allowed whereas Roll No. 3301 Meena Kumari BSC-II elder sister had left the college in 10/87.

Total:- 220/-

(f) Casual students :- As per Himachal Pradesh Education code chapter III fees and funds. The student may be permitted to be admitted as casual student ^{provided} that

(i) Full tuition fee is charged for 12 months.

(ii) No concession of any type is allowed.

(iii) Written permission of Director of Education/District Education officer is obtained.

During the course of audit it was noticed that this rule was not followed resulting into short realisation of tuition fee amounting to Rs. 1332/- as detailed below, which may be realised now or made good by the person's at fault under intimation to this department:-

Sl. No. & Date	Name of student	Class	Amount due.	Amount realised.	Less realised.
51	17.8.85	Pawan Kumar	PUC Med.	120/-	60/-
52	17.8.85	Rajesh	PUC Non Med.	120/-	60/-
53	17.8.85	Girdhari	--do--	120/-	60/-
54	17.8.85	Manoj	BSC-I Non Med.	120/-	60/-
55	17.8.85	Vikram	BSC-I Med.	120/-	60/-
57	17.8.85	Sita Ram	PUC Non Med.	120/-	60/-
58	21.8.85	Naresh	BSc-I Med.	120/-	60/-
58	21.8.85	Kishori	PUC Med.	120/-	60/-
60	21.8.85	Joginder	BSc-I Non Med.	120/-	60/-
62	21.8.85	Mohinder Singh	BSc-I Med.	120/-	60/-
63	26.8.85	Mohinder Kumar	BSc-I Med.	120/-	60/-
65	26.8.85	Bharat	PUC Med.	120/-	60/-
66	26.8.85	Rajeev	--do--	120/-	60/-
68	26.8.85	Rajesh	--do--	120/-	60/-
22	5.8.86	Seema	BSc-I Med	120/-	60/-
37	19.8.86	Maya datt	BSc-I Non Med.	120/-	60/-
35	19.8.86	Kamal	BSc-I Med	120/-	60/-
36	19.8.86	Kuldeep	--do--	120/-	60/-
39	19.8.86	Thutop Negi	--do--	120/-	60/-
23	5.8.86	Manish	BSc-Non Med.	120/-	60/-
24	5.8.86	Rajesh	--do--	120/-	60/-
965	30.6.87	Jasbir Kaur	B.A.II	144.00	72/-
Total :-			2664/-	1332/-	1332/-

PART-III

Grants :- The grants received from the University grants Commission are detailed in Annexure "B" attached to this audit note as per information supplied by the Principal of the College.

(a) Vr.No. 1 dated 9/84 for Rs. 2956.50

A sum of Rs. 2956.50 was paid to M/S Bio Visual Products, New Delhi on account of supply of chemistry material. The payment called for the following audit observations:-

i) As per bill No. 100/84 dated 17.8.84, the condition number 11 of the bill was as under:-

Discount offer:- 2% discount will be allowed against the net cast of goods only if payment is made within one month from the date of issue of bill. In other words Rs. 2905.80 were payable if the bill was settled before 17.9.84. During the pourse of audit it was noticed that the payment was made on 24.9.84. ~~xxxxxx~~ were as the material was entered in the stock register on 8-9.84, resulting into avoidable payment of Rs. 50.70, which may be justified failing which the amount be made good by the person's at fault and compliance shown at the time of next audit.

(b) Vr.No. 28 dated 11.1.85 for Rs. 4722/-

A sum of Rs. 4722/- was paid to M/S Bharat Educational Store, Meerut on account of supply of equipments of geography department.

It was noticed that the stock entries were made in the general stock register from serial number 449 to 536. But the material was not transferred to permanent articles stock register. The needful may be done now and compliance shown at the time of next audit.

(c) Cash Book :- A sum of Rs. 2970.25 was allowed interest by the bank on deposits, but it was not accounted far into the cash book. This was not satisfactory. The needful may be done and compliance shown at the time of next audit.

16. Objection Statement:- The minor objections were settled during audit. Hence no objection statement was issued.

17. Conclusion:- The accounts stand in need of improvement and closer supervision. Paras No. ~~14~~ 5(a) (b) (c) (d) 6 (a) 12(a) and Para No. 14 called for immediate action by the authorities.

Sd/-
Deputy Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Endst. No. Fin (LA)-C(15)XI(IV)-(33)/78 Vol.II

Copy forwarded to:-

16 JUL 1978

1. The Principal , Govt. Degree College, Solan, Distt. Solan (H.P.) with the request that an annotated copy showing the action taken on the audit and inspection note may please be sent to this department an early date.
2. The Director of Education Himachal Pradesh, Shimla-2
3. The Secretary (Education) to the Govt. of H.P. Shimla. 2
4. Shri Dhani Ram, Section Officer C/O

for Deputy Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

ANNEXURE "A"

REFERRED TO PARA 14 (a) OF THE AUDIT NOTE FOR THE PERIOD FROM 4/85 to 3/88 OF GOVT. DEGREE COLLEGE, SOLAN.

fund	Name of Class	Year	No. of Students	Amount due	Amount realised	Less Realised.	Remarks
Red Cross Fund	10+1	1986-87	354	2124.00	N11	2124.00	Red cross fund @ 0.50 paise per student for 12 months.
Red Cross Fund	10+1	1987-88	249	1494.00	N11	1494.00	--do--
Red Cross Fund	10+2	1987-88	212	1272.00	N11	1272.00	--do--
Total:-				4890.00	Total:-	4890.00	
Medical Fund	10+1	1986-87	354	2124.00	1062/-	1062.00	Medical fund @ 0.50 paise per month per student for 12 months.
Medical Fund	10+1	1987-88	249	1494.00	1245/-	249.00	--do--
Medical Fund	10+2	1987-88	212	1272.00	1060/-	212.00	--do--
Total:-				4890.00	3367.00	1523.00	
N.C.C. Fund	10+1	1986-87	354	2124.00	177.00	1947.00	N.C.C. Fund @ 0.50 paise per month per student for 12 months.
N.C.C. Fund	10+1	1987-88	249	1494.00	249.00	1245.00	--do--
N.C.C. Fund	10+2	1987-88	212	1272.00	212.00	1060.00	--do--
Total:-				4890.00	638.00	4252.00	
Red Cross fund.			4890.00				
Medical fund.			1523.00				
N.C.C. Fund.			4252.00				
Grand Total:				10665.00			

ANNEXURE 'B'

REFERRED IN PARA 15 of the AUDIT NOTE FOR THE PERIOD FROM 4/85 to 3/88 OF GOVT. COLLEGE SOLAN -30
 U.G.C. GRANTS RECEIVED W.E.F. 1.3.84 to 31.3.88 IN GOVT. COLLEGE, SOLAN (H.P.)

No & date of sanctioning letter.	Source of grant	Purpose of grant.	Amount sanctioned.	Amount received.	Amount spent	Unspent Balance	U.C.C. issued amount.	Remarks
I.3(9)82/C-2 dated 4.1.84	U.G.C.	Purchase of books journals & Lab. equipments	Rs. 45850/- B.D.No. 881234 dt. 24.2.84	45850/-	45850/-	Nil	Yes.	-
I.78/83(RF-1) dated 19.1.85	--do--	For re associateship KMB Geeta Puri.	Rs. 29874.84 B.D.No. 289547 dt. 19.2.85.	29874.84	29874.84	Nil	Yes.	Rs. 23681.29 refunded to UGC vide B.D.No. G-932590 dt. 11.7.85 due to her resignation.
I.3/9/86-C-II dated 31.10.86,	--do--	Purchase of books journals & equipment.	Rs. 69195/- B.D.No. 765223 dt. 28.1.87.	69195/-	25071/-	44124/-		In process

Sd/-
(Dhanu Ram Kukul)
So (LAD)

Sd/-
 The Principal,
 Government College,
 Solan (H.P.).