

Regd.

No. Fin (LA)H(2)C(15)xi(xi)312/2022 Vol-I - 1274 - 1279
Government of Himachal Pradesh
State Audit Department

From

The Director,
H.P. State Audit Department
Shimla-171009

To

The Registrar
Sardar Patel University Mandi,
Distt. Mandi H.P.175121

Dated, Shimla-171009, the..... 22 FEB 2025

Subject: Audit & Inspection Report for the year 2022-2023.
Sir,

I am directed to forward herewith the audit report on the accounts of Sardar Patel University Mandi, Distt. Mandi H.P. for the year 2022-23 for taking further necessary action at your end. The annotated replies to the paras may be submitted to the Deputy Controller (Audit), Resident Audit Scheme of your University under intimation to this Department.

Yours faithfully,



(Jitendar Singh)

Additional Director

State Audit Department

Himachal Pradesh, Shimla-171009

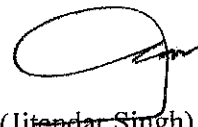
Phone No.2620046

Endst No. As above,...dated, the..... 22 FEB 2025Shimla-171009

Copy along with audit Report to:-

- 1 The Special Private Secretary to the Vice Chancellor Sardar Patel University Mandi, Distt. Mandi H.P. 175121 for information to the latter.
- 2 The Private Secretary to the Secretary (Education) to the Government of Himachal Pradesh for information to the latter.
- 3 The Finance Officer, Sardar Patel University Mandi, Distt. Mandi H.P. with the request to look into the matter personally and the necessary information/record may also be made available to audit at an early date, so that the settlement/adjustment of the observation could be made accordingly.
- 4 The Deputy Secretary-cum-Committee Officer, Local Fund Accounts Committee, Hon'ble Himachal Pradesh Vidhan Sabha, Shimla-04 for information.
- 5 The Deputy Controller (Audit), Resident Audit Scheme, HP University Shimla-171005

o/c



(Jitendar Singh)

Additional Director

State Audit Department

Himachal Pradesh, Shimla-171009

Phone No.2620046

Government of Himachal Pradesh
H.P. State Audit Department
Block No. 38, SDA Complex
Kasumpti, Shimla-9



Audit and Inspection Report
on the Accounts of
Sardar Patel University
Mandi, Distt. Mandi H.P.
for the Period
01.04.2022 to 31.03.2023

Preface

1. This report has been prepared for submission to the Government of Himachal Pradesh under section 33 of Sardar Patel University Act 2021.
2. Part-I of the report deals with the settled and outstanding paras of last audit report.
3. Part-II of the report deals with the Financial Position of the University, Grants-in-Aid received from Government of Himachal Pradesh and findings of pre-audit of the University Accounts for the year 2022-2023.

Major Audit Observations for the year 2022-23

Sr. No.	Brief Description	Rs. {in lacs}	Para No.
1	Differences of Bank balances of savings and FDR'S as on 31.03.2023	41.33	2(iv)
2	Excess expenditure out of Grant In Aid	601.23	3(ii)
3	University Funds etc. is outstanding from various Affiliated Colleges for the year 2022-23	178.75	6
4	Affiliation fees and Inspection fees is outstanding from various Affiliated Colleges	111.71	7
5	Centre creation fees is outstanding from various Affiliated Colleges	7.64	8
6	Outstanding Levy charges	347.00	9
7	Differences between Cash Book and Receipt & payment A/c	28.09	10
8	Retrenchment	1.40	14
9	Non-adjustment of temporary contingent advances	122.11	15
10	Deployment of Outsource staff without the approval of the State Government	87.29	16
11	Irregular payment Sh. Shyam Lal Thakur, Section Officer	0.40	18
12	Grant of Revision of Pay Scale without the approval of Service Committee constituted by the Government of Himachal Pradesh	-	19
13	Payment without pre-audit	1.93	21

**ANNUAL AUDIT AND INSPECTION REPORT ON THE
ACCOUNTS OF SARDAR PATEL UNIVERSITY MANDI,
DISTT. MANDI H.P.**

Period 01.04.2022 to 31.03.2023

Part – 1

1. Introduction:-

Sardar Patel University has been established under the Sardar Patel University Mandi Act 2021.

- 2. Executive Summary:** -The following statutory officers have served in this University during the period under report:

Sr. No.	Nomenclature of the post	Name of the Officer	Tenure
1	Vice Chancellor	Dr. C. L. Chandan	01.04.2022 to 26.05.2022
		Dr. D. D. Sharma	27.05.2022 to 31.03.2023
2	Registrar	Sh. Akshay Sood	01.04.2022 to 16.01.2023
		Dr. Madan Kumar	06.02.2023 to 31.03.2023
3	Finance Officer	Sh. D.S. Chauhan	01.04.2022 to 31.03.2023

3. Outstanding Audit paras: -

Detail of outstanding audit paras containing in previous audit reports is appended as per **Annexure-A** of this report. The outstanding audit paras/requisitions may be attended to by the concerned departments of the University.

Part – II
PRESENT AUDIT

1 Preliminary: -

The present audit of accounts of the Sardar Patel University for the period 01.04.2022 to 31.03.2023 was conducted by Smt. Indira Bhalla, Sh. Sandeep Kamal Deputy Controller (Audit) and Sh. Shiv Kumar (Junior Auditor) posted in the Resident Audit Scheme. This audit report has been compiled by Sh. Vikas Dhawan, Deputy Controller (Audit).

The Audit Report has been prepared on the basis of information furnished and the record made available by the controlling officer(s) of the institution. The State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of Auditee. Responsibility of Audit is confined to the day-to-day pre-audit process carried out by the audit branch.

2 Financial Position: -

The financial position of the University during the year 2022-23 is given as under and detail of which attached with **Annexure “B”**: -

Particular	2022-23
Opening Balance: -	13780639.89
Grant Receipts	103147000.00
Own sources Receipts	152899372.27
Interest receipts	760332.80
Total Receipt	270587344.96
Payments	
General Payments	165084492.64
Closing balance: -	105502852.32

Bank Reconciliation Statement on dated 31.03.2023. in r/o Sardar Patel University, Mandi.		
Particular	Debit (₹)	Credit (₹)
Balance as per cash book	105502852.32	-

Cheque/RTGS/ issued but not debited by bank till 31.03.2023:	877008.00	
Amount credited by bank but not entered in the Cash Book till 31.03.2023:	1728046.00	
Amount deposited but not credited by the Bank till 31.03.2023:	-	245250.50
Balance as per Pass book:		107862655.82
Total	108107906.32	108107906.32

- (i) During checking the Bank Reconciliation Statement on 31.03.2023, it has been noticed that following cheques/RTGS amounting to ₹ 1,64,493.00 issued but not presented for payment into bank till 31.03.2023 and now all the cheques were time barred. Therefore, matter may be taken up with the concerned bank and may be entered in Cash book under intimation to audit. The details are as under:

Sr. No.	Cheque No	Date	Particular's	Amount (₹)
1	521676	02-07-2022	Licensing Fee	898.00
2	Neft/RTGS	05-08-2022	Licensing Fee	898.00
3	336899	02-12-2022	GIS Subscription	240.00
4	52221	21.05.2022	Manisha	2177.00
5	Neft/RTGS	30.05.2022	Sale of Office Vehicle	151500.00
6	Neft/RTGS	19.10.2022	Fee by Kushant Chauhan	8780.00
			Total	164493.00

- (ii) During checking the Bank Reconciliation Statement on 31.03.2023, it has been noticed that following amount of ₹17,28,046.00 were credited by the bank, but same has not been entered in the Cash Book till 31.03.2023. Therefore, amount may be entered in the Cash Book. The details are as under:

Sr. No.	Cheque No	Date	Particular's	Amount (₹)
1	Neft/RTGS	10.02.2021	Amount received through NEFT	40.00
2	Neft/RTGS	19.02.2021	Amount received through NEFT	60.00
3	Neft/RTGS	04.03.2021	Amount received through NEFT	532.00
4	Neft/RTGS	02.03.2021	Amount received through NEFT	1.00

5	Neft/RTGS	04.03.2021	Amount received through NEFT	1.00
6	Neft/RTGS	30.11.2022	Amount credited by Rameshwari institute	50000.00
7	Neft/RTGS	31.01.2023	Various amount credited during 01/2023	403500.00
8	Neft/RTGS	31.01.2023	Dronacharya college of education	18000.00
9	Neft/RTGS	28.02.2023	Various amount credited during 02/2023	867980.00
10	Neft/RTGS	28.02.2023	Excess amount paid by HIET Shahpur	59400.00
11	Neft/RTGS	31.03.2023	Various amount credited during 03/2023	50000.00
12	32370	31.03.2023	Honararium/ Remuneartion	10000.00
13	Neft/RTGS	28.12.2022	Sports Fee	2030.00
14	Neft/RTGS	31.12.2022	Misc Contigent Charges	1369.00
15	Neft/RTGS	31.12.2022	Hospitality and Refreshment	440.00
16	Neft/RTGS	31.03.2023	Caution Fee	10000.00
17	Neft/RTGS	11.02.2021	Amount credited by the bank	2.00
18	Neft/RTGS	11.02.2021	Amount credited by the bank	400.00
19	Neft/RTGS	30.10.2021	Amount credited by the bank	5640.00
20	Neft/RTGS	30.10.2021	Amount credited by the bank	1.00
21	Neft/RTGS	18.08.2022	Amount credited by the bank	18512.00
22	Neft/RTGS	07.10.2022	Amount credited by the bank	1.00
23	Neft/RTGS	01.10.2022	Amount credited by the bank	1304.00
24	Neft/RTGS	07.10.2022	Amount credited by the bank	54450.00
25	Neft/RTGS	05.11.2022	Cash Deposited	5000.00
26	Neft/RTGS	05.11.2022	Amount credited by the bank	56213.00
27	Neft/RTGS	05.11.2022	Amount credited by the bank	7812.00
28	Neft/RTGS	05.11.2022	Amount credited by the bank	59492.00
29	Neft/RTGS	20.12.2022	GDC Kullu	10116.00
30	Neft/RTGS	17.01.2023	Amount credited by the bank	18499.00
31	Neft/RTGS	16.03.2023	Amount credited by the bank	17251.00
			Total	1728046.00

(iii) During checking the Bank Reconciliation Statement on 31.03.2023, it has been noticed that following cheques/RTGS amount of ₹ 2,45,250.00 were deposited into

the bank, but same has not been credited by the bank till 31.03.2023. Therefore, the matter may be taken with the bank and got credited into the bank. The details are as under:

Sr. No.	Cheque No	Date	Particular's	Amount (₹)
1	Neft/RTGS	21.05.2022	Excess paid to Ram Sagar Mishra	749.00
2	Neft/RTGS	01.02.2023	Excess paid to Karan Gupta	252.00
3	Neft/RTGS	13.05.2022	Suman Goyal	450.00
4	Neft/RTGS	13.05.2022	Rakhi Sharma	450.00
5	Neft/RTGS	25.08.2022	Bank Charges	177.00
6	Neft/RTGS	01.10.2022	Bank Charges	265.50
7	Neft/RTGS	07.03.2023	GST Wrongly paid	44010.00
8	176000	23.11.2020	Cheque not credited	500.00
9	175701	23.11.2020	Cheque not credited	500.00
10	119202	31.10.2021	Application fee for recruitment	500.00
11	571191	16.09.2022	Inspection Fee	175000.00
12	Neft/RTGS	27.01.2023	Narayan Printing Press	21305.00
13	Neft/RTGS	29.11.2021	Amount Reversed by bank	300.00
14	Neft/RTGS	30.11.2021	Amount Reversed by bank	500.00
15	Neft/RTGS	07.10.2022	Bank Charges	25.00
16	Neft/RTGS	14.10.2022	Bank Charges	177.00
17	Neft/RTGS	21.10.2022	Excess paid to GM Industries	90.00
			Total	245250.50

(iv) Differences of ₹41.33 lacs in Bank balances of savings & FDR'S as on 31.03.2023:

During checking the Receipt and payment account for the year ended 31.03.2023, it has been noticed that the balances of following saving accounts and FDR'S shown in Cash Book has not been tallied with the balances shown in Receipt and payment account. Therefore difference of ₹ 41,32,588.00 may be justified under intimation to audit. The details are as under:

Sr. No.	Bank	Account No.	Balance as per pass Book as on 31.03.2023	Balance as per Receipt and payment A/c as on 31.03.2023	Difference (₹)
1	SBI	38433411167	65264203.22	64414768.72	849434.50
2	SBI	39358062643	11178283.77	9916574.77	1261709.00
3	SBI	39825240539	23661988.53	23413328.53	248660.00
4	PNB (FDR)	031100P000138417	15766340.00	17539124.00	1772784.00
	Total				4132587.50

(v) During checking the Cash book for the year 2022-23, it has been noticed that amount invested on account of FDR'S were deducted from the Cash book by treating as

expenditure which does not seem to be in order and cash book not reflect the true bank balance/financial position of the University. The above irregularities also intimated to the University authority vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/10-2024/ 107 Dated 25.10.2024, but no action has been taken so far. Therefore, it is suggested that invested amount on account of FDR'S may not be treated as expenditure so that cash book depict true financial position such as closing balances of Saving Bank A/c, FDR'S & Cash in hand on particular date.

3 Grants- in- Aid: -

The details of grants received by the University during the year 2022-23 is as under attached with **Annexure "C"**: -

Detail of Grants received by the SPU up to 31-03-2023.				
Sr.No.	Date	Head	Particular	Amount (₹)
1	10.11.2022	Salary	Director, Higher Education Shimla	6,31,47,000.00
2	28.03.2023	Non-Salary	Director, Higher Education Shimla	3,00,00,000.00
3	28.03.2023	Capital Assets	Director, Higher Education Shimla	1,00,00,000.00
			Total	10,31,47,000.00

(i) **Non-submission of Grant Utilisation Certificate (GUC):** As per rule 157 of HPFR-2009 "Institutions receiving grants shall furnish audited utilisation certificate to the Government after utilisation of Grant in Aid" whereas during audit Grant Utilisation Certificate regarding Grants received under various head of account in the year 2022-23 have not been shown to audit. The university authorities was also intimated regarding Non-submission of GUCs vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/02-2024/15 Dated 06.02.2024, but no action has been taken. Therefore, it is requested that GUCs for the grants which have been utilized may be got checked from the audit and issued to the funding agencies.

(ii) **Excess expenditure of ₹601.23 lacs:** During checking the Cash book and other concerned documents for the year 2022-23, it has been noticed that excess expenditure of ₹ 6,01,23,658.64 was incurred in the following Head of account in the year 2022-23 while the expenditure must be restricted to the extend of the grants received. Above irregularity was intimated to University authority vide Audit Requisition No. 62 Dated

25.05.23 and Audit Requisition No. 90 Dated 04.09.23, but no reply in this regard has been received. The details of excess expenditure are as under: -

Year	Head of Account	Grants received (₹)	Actual expenditure (₹)	Excess expenditure (₹)
2022-23	Non-Salary	3,00,00,000.00	3,87,11,107.64	87,11,107.64
	Capital Assets	1,00,00,000.00	6,14,12,551.00	5,14,12,551.00
			Total	6,01,23,658.64

Hence it is advised that either the excess expenditure made under the relevant head of grant may be procured from the funding agency or the expenditure may be regularised with the ex-post facto sanction of the competent authority.

4 Audit Fees: -

The Audit fees for the year 2022-23 on account of audit of Sardar Patel University has been worked out ₹ 19,22,971.00 and intimated to the University authority vide letter No. III(I)19/70-Fin(LA)part-2-8384 Dated 25.10.2023 and in compliance of above letter ₹ 19,22,971.00 on account of Audit fees has been deposited vide Draft/Cheque No. 652619 Dated 18.12.2023 to the Director, HP State Audit Department

5 Investment:-

(i) As per FDR detail of university, it is observed that university has invested an amount of ₹ 5,50,19,651.00 in different banks during the year 2022-23. Detail of FDR's has been given with **Annexure "D"**

6 University Funds etc. of ₹ 178.75 lacs is outstanding from various Affiliated Colleges for the year 2022-23: -

Major source of income of Sardar Patel University is University Fund such as Registration fees, Continuation fees, Sports Fund, Youth Welfare Fund, Holiday Home Fund and University Development Fund etc. Which are received from the students of affiliated college of the university. During audit, outstanding income detail of above mentioned fund was requisitioned vide Audit Requisition No.Fin(L.A)RAS/SPU-Mandi/01-2024/12 Dated 31.01.2024 and in response of the above, it has been intimated that total 120 Colleges were affiliated and total 36405 students were enrolled with this University during the year 2022-23. Therefore, University Funds of ₹1,78,74,855.00 were due and are still pending with various affiliated colleges during the year 2022-23 which is serious financial irregularity and the same is brought to the notice of University

authority vide Audit Requisition No.Fin(L.A)RAS/SPU-Mandi/10-2024/ 101 Dated 19.10.2024, but no reply has been received. Therefore, the irregularity may be attended to and outstanding amount as detailed below to the tune of ₹17874855.00 may be recovered with late fees/ panel interest. The details of outstanding University Funds are as under:

Sr. No.	Name Of Funds	Student enrolled	Rate per student	Total (₹)
1	University Registration fees	36405	200	7281000
2	University Continuation fees	36405	10	364050
3	Sports Fund	36405	15	546075
4	Youth Welfare Fund	36405	15	546075
5	Holiday Home Fund	36405	1	36405
6	University Development Fund	36405	250	9101250
			Total	1,78,74,855

7 Affiliation fees and Inspection fees of ₹111.71 lacs is outstanding from various Affiliated Colleges: -

During checking the Income component, it was noticed that income under the head “Affiliation and Inspection fees” which was charged by the University from various affiliated Colleges/Institutes during the year 2022-23, was outstanding to the tune of ₹1,11,70,920.00 as detailed in ANNEXURE-‘E’ which is serious irregularity and brought to the notice of University authority vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/10-2024/ 106 Dated 24.10.2024, but no reply has been received till the finalisation of audit report. Therefore, reasons for non-collection of fees with in due period of time be justified and outstanding amount may be recovered with late fees/ panel interest and compliance may be shown to audit.

8 Centre creation fees of ₹7.64 lac is outstanding from various Affiliated Colleges: -

During checking the Income component of “Centre Creation Fees” charged by the University from various affiliated Colleges/Institute for the year 2022-23, it has been noticed that ₹7,63,500.00 was pending for recovery from the various affiliated colleges as detailed in Annexure “F” which is serious irregularity and brought to the notice of

University authority vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/10-2024/ 105 Dated 24.10.2024, but no reply has been received. Therefore, reasons for non-collection of fees with in due course of time may be justified and outstanding amount may be recovered with late fees/ panel interest from the colleges/institutions and compliance may be shown to audit.

9 An amount of ₹347.00 lacs is outstanding for recovery :-

(1) ₹347.00 lacs is outstanding from H.P. University Shimla on account of Levy charges:-

Levy charges @ 7% on tuition fees was fixed by the Directorate of Higher Education, Govt. of Himachal Pradesh vide their letter No. EDN-a-chha(7)-26/2009- Dated 02.11.2019, and the same was demanded by the Hon'ble Pro-Vice Chancellor, SPU Mandi vide letter No. SPU-Mandi/Pro VC/2022-7983-89 Dated 26.10.2023 address to the Secretary to Governor (Chancellor) from the H.P. University because the same was collected by the H.P. University, Shimla amounting to ₹ 3,46,92,000.00 but not deposited by the H.P. University, Shimla-9 till date and above irregularity brought to the notice of University authority vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/10-2024/ 104 Dated 24.10.2024, but no action has been taken. The details of levy charges to be recovered are as under:

Year	Nos of Students	Tuition fees	Levy Charges @ 7%	Total Levy charges (₹)
2022-24	4000	84000 per student	5880 per student	2,35,20,000.00
2023-25	1900	84000 per student	5880 per student	1,11,72,000.00
	Total Outstanding fees			3,46,92,000.00

Therefore, above amount may be got transferred from the H.P University Shimla as early as possible under intimation to this office please.

9 (II) Non-Accountal of outstanding amount of ₹347.00 lacs in Final Account/Balance Sheet under head Current Assets/Sundry debtors.

The SPU, Mandi has raised a demand for ₹3.47 crores to recover outstanding amount of Levy charges from the H.P. University. On scrutiny of the "Final Accounts" i.e. Balance Sheet of the SPU, the figure was not found under the head Assets while as per accounting standards/principal of the accounting or maintenance of accounts on accrual

basis, the receivable amount should be brought under head "Current Assets" or "Sundry Debtors". Hence the non-accounting of outstanding receipt amounting to ₹34692000 may be justified or same may be accounted in the books of accounts under initiation to audit.

10 Difference of ₹28.09 lacs between Cash Book and Receipt & payment A/c entries :-

During checking the Receipt & payment account, it has been noticed that amount mentioned in the following heads were not tallied with the amount mentioned in the Cash book of same head. Hence the final accounts of the university does not depict the fare picture of the financial transactions of the university. Therefore difference may be justified or the necessary correction may be made in the final accounts of the university under intimation to audit. The details of differences are as under:

Sr. No.	Head of account	Amount as per Cash Book (2022-23) (₹)	Amount as per Receipt & payment A/c (2022-23) (₹)	Difference (₹)
1	Own Source Income	15,28,99,372.27	5,09,90,798.77	10,19,08,573.50
2.	Interest on Saving Bank A/c	7,60,332.80	7,50,884.00	9,448.80
3	Total Expenditure	16,50,84,492.64	16,22,75,076.64	28,09,416.00

11 Non-preparation of ledgers :-

It has been noticed that ledger of various head of accounts have not been prepared/produced in audit for verification, hence figures of various heads of account mentioned in Receipt & Payment A/c and Income & expenditure A/c for the year 2022-23 could not be verified. The above records/ledgers were required vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/08-2023/78 Dated 03.08.2023, A.R. 117 Dated 16.11.2023, A.R. 81 Dated 20.09.2024, A.R. 86 Dated 03.10.2024 and A.R. 100 Dated 19.10.2024 but no action has been taken for the production of record to audit for verification. Therefore, Head wise ledger may be prepared/ produced, to audit so that the amount mentioned in receipt & payment A/c and Income & Expenditure A/c may be verified accordingly.

12 Original price list of Books costing ₹2.28 lacs not shown during audit: -

Books of different subjects for University library (Mandav) were purchased from M/s Devyani Publishers vide Voucher No. 435 of 09/2022 on lowest quotation basis amounting to ₹ 4,81,117.00. M/s Devyani Publishers has quoted the highest Discount @ 21% on MRP of books and work was awarded in his favour vide letter No. SVPCU-Mandi/Procurement/Library Books/2021-2254 Dated 23.08.2021. It has been noticed that in the above voucher, following books of foreign author were purchased by the University but supporting documents such as price list to verify the rate claimed by the supplier was not shown and same was demanded vide Audit Requisition No. 32 Dated 14.09.2022, but no action has been taken. Therefore, the price list of following books may be shown to audit, so that it can be ascertained that rate claimed by the supplier are as per the original price list of the Author/publishers and if any excess payment is noticed to the supplier the same may be got recovered under intimation to this office. The details are as under:

Sr. No	Bill No	Department	Name of book	Amount claimed/Paid (₹)
1	DPD-32	Botany	The Modern theory of Evolution	₹ 5,481.00
2	DPD-38	Chemistry	The organmetallic chemistry of the transition metals	₹ 7,957.00
3	DPD-34	History	The Marathas	₹ 3,015.00
4	DPD-33	Physics	Computational Physics	₹ 6,411.90
		Physics	Madern Elementary Particle Physics	₹ 12,421.80
		Physics	Electronic Transport in Mesoscopic	₹ 7,085.52
5	DPD-31	Zoology	Disorders of voluntary Muscle	₹ 27,738.00
			Calcium in muscle activation	₹ 6,490.00
			Cellular Physiology of nerve and muscles	₹ 7,348.60
6	DPD-68	Chemistry	Non Equilibrium Thermodynamics	₹ 8,519.80
			Advanced Organic chemistry	₹ 17,461.00
			Experiments and techiques in organic chemistry	₹ 12,483.68
			Macroscale Microsale organic experiments	₹ 8,117.80
7	DPD	Zoology	Principles of Biochemistry	₹ 18,040.00

			Parasitism the diversity and ecology of animal parasites	₹ 8,641.99
			Review of medical microbiology and Immunology	₹ 9,261.90
			Roilts Essential Immunology	₹ 8,195.90
			Immunology : A short course	₹ 10,245.90
			The biology of Parasites	₹ 10,655.90
			Radiobiology for the Radiobiologist	₹ 9,840.00
8	DPD-43	Histroy	Early medieval Europe	₹ 5,526.49
9	DPD-48	Zoology	Parastology : a conceptual approach	₹ 12,878.32
			Essentials of clinical immunology	₹ 4,279.24
				₹ 2,28,096.74

13 Non-preparation of individual ledger of affiliated institutes: -

It has been noticed that individual ledger of affiliated institute for the maintenance of proper record of Affiliation fees, Inspection fees and University Funds has not been prepared/produced to audit for verification without which it is not possible to ascertain that how much amount for the year 2022-23 was received and outstanding from various affiliated Colleges. The above irregularity has been intimated vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/01-2023/8 Dated 11.01.2023, but no action has been taken. Therefore, institute wise ledger may be prepared so that it can be ascertained that how much amount on account of affiliation fees, application fees and inspection fees etc received and outstanding on particular date.

14 Retrenchment of ₹1.40 lacs: -

During the period under report, various bills presented by the University for pre-audit, after checking these bills in audit, wrong/excess payments amounting to ₹1,40,184.00 were retrenched/checked. If these wrong/excess payments have not been pointed out by the H.P. State Audit, the University would have suffered huge losses. Therefore, it is very important to develop a full proof internal control of accounting and checking system in the University to avoid such unwanted losses and to ensure the implementation and compliance of all codal formalities. In addition to the direct retrenchments, several cases pertaining to pay fixation, purchase, medical reimbursement, travelling expenses and honorarium were also found in contravention of Rules/instructions and were objected/ corrected downwards at the instance of audit resulting indirect savings lacs of rupees to the University Exchequer.

15. Non-adjustment of temporary advances of ₹122.11 lacs : -

The below mentioned temporary contingent advances to the tune of ₹1,22,10,730.00 drawn up to 31.03.2023 were lying outstanding for final adjustment, out of which the amount shown at Sr.No. 1 to 7 & 12 pertains to Advances against deposit works, so if such works have been completed the utilization certificate from the concerns department/institutions may be obtained and adjustment may be made accordingly and rest outstanding amount shown at Sr.No: 8 to 24 except Sr.No. 12 on account of advances belongs to personal capacity and such advances are required to be regulated, as per rule 189 of HPFR-2009 i.e. "the adjustment bill, along with balance if any, shall be submitted by the concerned Government servant within 15 days of the drawal of advances, failing which the advance or balance may be recovered from his salary". The details of such contingent advances are as under:

Sr. No	Voucher No	Date	Authority	Particulars	Amount (₹)
1	7	04-05-2020	E.E. HPPWD DIV-II Mandi	Advance given to HPPWD for special repair of hall and ceiling at admin block	₹ 88,955.00
2	102	25-09-2020	E.E. HPPWD DIV-II Mandi	Advance given to HPPWD for special repair of residential buildings at Mandav Complex	₹ 3,43,674.00
3	173	10-09-2021	E.E. HPPWD DIV-II Mandi	Advance given to HPPWD for c/o gas cylinder shed and u shaped drain at chemistry lab VGC Complex	₹ 54,228.00
4	268	18-12-2021	E.E. HPPWD DIV-II Mandi	Advance given to HPPWD for special repair and maintenance of bamboo shed at mandav complex	₹ 16,22,879.00
5	349	07-02-2022	A.E. Electric sub-division Mandi	Amount paid to HPSEBL for providing 11 KV HT Line for SPU NEW Buildings	₹ 32,36,840.00

6	411	09-03-2022	HPSEDC	Advance paid for maintenance of website	₹ 22,515.00
7	161	27-06-2022	HPSEDC	Installation of Gen Set 250 KVA	₹ 29,33,309.00
8	155	27-06-2022	Dr. Rajesh Sharma	National conference on physics curriculum under NEP	₹ 1,00,000.00
9	249	05-08-2022	Dr. Rajesh Sharma	For the purchase of postage stamps at Dean, CDC Office	₹ 5,000.00
10	262	12-08-2022	Dr. Sanjay Narang	celebration of Independence day	₹ 20,000.00
11	302	01-09-2022	Dr. Rajesh Sharma	National workshop on physics curriculum	₹ 75,000.00
12	379	01-10-2022	HPSEDC	Installation of three 10 KVA Inverter	₹ 13,49,010.00
13	443	22-10-2022	Dr. Rakesh Sharma	Celebration of Sardar Patel Jayanti.	₹ 50,000.00
14	559	05-12-2022	Dr. Vikrant Jaswal	Commencement of SMIEF Foundation.	₹ 1,14,000.00
15	630	28-12-2022	Principal/ DR Exams	Advance for creation of examination centre at various colleges	₹ 4,40,000.00
16	711	06-02-2023	Sh. Anish Kumar	Amount paid for delivery of answer booklets	₹ 3,820.00
17	721	09-02-2023	DR Rakesh Sharma	Educational tour of History department	₹ 20,000.00
18	746	27-02-2023	Principal/ DR Exams	Advance paid to various B.ed Colleges for examination contingencies	₹ 1,08,500.00
19	764	27-02-2023	Dr. Mamta Sharma	Celebration of women's day on 06-03-2023 at SPU	₹ 10,000.00
20	769	13-03-2023	DR Rakesh Sharma	Advance for organisation of Tankari Script workshop	₹ 3,000.00
21	785	21-03-2023	Dr. Hitesh Kumar	Educational tour of zoology and botany Department	₹ 1,00,000.00
22	795	22-03-2023	COE, SPU	Secracy Fund	₹ 15,00,000.00
23	801	22-03-2023	Sh. Anish Kumar	Amount paid for delivery of answer booklets	₹ 2,000.00
24	824	31-03-2023	DR Lakhveer Singh	Amount paid for Foundation day of SPU	₹ 8,000.00
Total					₹ 1,22,10,730.00

Therefore, the suitable action may be taken under rule for the adjustment of advances please.

16 Deployment of Outsource staff without the approval of the State Government and irregular payment to the tune of ₹87.29 lac (Approx.) -

The approval of State Government for the deployment of staff on outsource basis is required as per the guidelines/policy for the deployment of staff on outsource basis framed by the Government of Himachal Pradesh vide letter no. Fin(C)-B(15)-8/2013 dated 01-07-2017.

As per the information provided by the University authority, it has been noticed that University has filled the staff on outsource basis without the prior approval of Government. This irregularity was brought to the notice of University authority vide audit requisition no. 35 dated 18.11.2022 but no action has been taken. Therefore, it is requested that approval of State Government for the deployment of outsource staff may be obtained and compliance be shown to audit please. The detail of deployed staff on outsource basis are as under: -

Name of post	Deployed on outsource basis 'Nos'	Monthly Salary (₹)	Total irregular payment (Approx.) during F.Y. 2022-23 (₹)
Data entry Operator	13	17639	2751684
Junior Technician	2	17639	423336
Peon	8	15020	1441920
Security Guard	7	16437	1380708
	9	21313	2301804
Driver	2	17928	430272
Total	41		8729724

17 Voucher No. and other relevant information not mentioned on the contingent bill:

During checking the payment vouchers processed in this branch for pre-audit, it has been noticed that voucher Number not mentioned on the contingent bill and contingent register also not prepared which is necessary as per rule 2.20 -2.24 of HPFR-1971 (Vol.-1) and other information were also not mentioned on contingent bill which was intimated vide Audit Requisition No. 8 (a) Dated 11.01.2023 but no action has been taken. The details of missing information on contingent bill are as under:

1. Voucher No.,
2. Name of Scheme.
3. Fund allocation for the year.,
4. Amount of present bill.,
5. Total of previous bill.
6. Progressive total.
7. Balance available.

18 Irregular payment of ₹0.40 lacs to Sh. Shyam Lal Thakur, Section Officer: -

Sh. Shyam Lal Thakur (Section Officer) was appointed to the post of Section Officer in the revised HPCS (Revised Pay) Rule, 2022 in the Level-16 in the pay matrix vide appointment letter no. SPU-Mandi/Recruitment of Non.T.Staff/53/2020/4792-99 Dated 07.07.2022. During checking the pay fixation case of Sh. Shyam Lal Thakur (Section Officer) vetted vide office order no. SPU-Mandi/Pay scales/14/2021/5111-14 Dated 28.07.2022, it has been noticed that benefit of rule-8 (III) of the revised pay rule 2022 has been given during the pay fixation and pay fixed as ₹88,000 on 08.07.2022 which is not in order because above rule is applicable on promotion whereas Sh. Shyam Lal Thakur was appointed as Section officer and not promoted. As per rule FR -22 (B) (1) pay of Sh. Shyam Lal Thakur on 08.07.2022 was to be fixed /protected as ₹ 83,400 during probation period. Therefore, it is requested that pay fixation of above employee may be justified as per rule. However upto 31.03.2023 an excess payment (excluding D.A.) as per detail given below has been made.

Date of Joining on appointment as Section Officer (Direct recruitment) Level-16	08.07.2022
Pay as on 08.07.2022 in pay matrix Level-13 (Superintendent G-2)	₹ 83,400
Pay was to be fixed/protected on 08.07.2022 vide Rule 22(B)(1) during probation period with DNI on 01.07.2023	₹ 83,400
Pay actual fixed and paid vide rule 22(1) (a) (1)	₹ 88,000
Excess payment w.e.f, 08.07.2022 to 31.03.2023 (8 months 24 days x4600)	₹ 40,361

Above irregularity has been intimated to the Registrar of the University vide Audit Requisition No. 25 Dated 24.02.2023, 28 Dated 13.03.2023 & AR 32 Dated 17.03.2023 but no action has been taken. Therefore, it is requested that the clarification from the Finance Department, Government of Himachal Pradesh may be obtained that whether the benefit under rule FR-22(1)(a)(1) is admissible or not during probation period to the incumbent who appointed on Direct recruitment basis and if any excess payment is found the same may be got recovered along with dearness allowance under intimation to this office please.

19 Grant of Revision of Pay Scale without the approval of Service Committee constituted by the Government of Himachal Pradesh: -

Government of Himachal Pradesh has constituted the Service committee for grant the approval/Sanction of revision of pay scale and other matter of autonomous bodies vide Notification No. Fin-IF(B)1-27/2019-Loose Dated 08.02.2022, whereas University

has adopted the Himachal Pradesh Civil Services (Revised Pay) Rule, 2022 without the approval of above said committee vide Notification No. SVPCU-Mandi/14/Pay Scales/2020/2896-2901 Dated 06.01.2022. Therefore, grant of revised pay scale without the approval of above mentioned service committee may be justified otherwise necessary approval may be obtained and compliance shown to audit.

20 Supporting documents regarding forfeited security amount in r/o of University Canteen: -

It has been noticed from N-35 to N-63 Dated 12.10.2022 to 21.03.2023 regarding tender for the allotment of University Canteen comprise 1000 Square feet area at ground floor of Administration block of the University for the year 2022-23 that L1 Sh. Ansul saini was quoted the highest monthly rent of ₹ 20,600.00 and award the work to him but he could not started the canteen as mentioned in N-44 Dated 13.10.2022 and forfeited the security of ₹10,000.00. There after called the L2 Sh. Piyush Saini who quoted the monthly rent of ₹15,600 and after negotiation rent was fixed ₹16,500.00 per month vide N-51 Dated 13.10.2022 but he was also not started the canteen and show inability to run the canteen and his security of ₹10,000.00 was also forfeited vide N- 61 Dated 21.03.2023. Hence supporting documents such as Cash Book entry and Bank Pass entry regarding forfeited amount of Earnest money was demanded vide A.R. No. 116 Dated 19.11.2024 but no action has been taken. Therefore, required documents may be shown otherwise amount may be forfeited along with panelled interest and compliance shown to audit.

21 Payment of ₹1.93 lac without pre-audit: -

During checking the Cash Book for the year 2022-23, it has been noticed that following payments of ₹1,93,269.00 were made directly to the various agencies/suppliers without pre-auditing the vouchers from Resident Audit Scheme which is violation of Section 33 of Sardar Patel University (Establishment and Regulation) Act 2021. Therefore, the payment of ₹1,93,269 without pre-auditing the vouchers may be fully justified. The details are as under:

Sr. No.	Voucher No.	Name of the Firm/Supplier	Amount
1	132/10.06.2022	M/s Maa Koyla Tours & Travels	1,46,024
2	156/27.06.2022	Sh. Shyam Lal (S.O)	18,460
3	631/31.12.2022	M/s Hari Digital Tech.	28,785
		Total	1,93,269

Above irregularity was intimated vide Audit Requisition No. 82 Dated 21.09.2024 but no action has been taken.

22

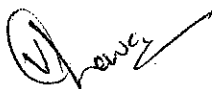
Physical verification of Stock:

During audit under report, it has been noticed that Physical verification of store & stock were not conducted whereas as per rule 140 of HPFR-2009, "The Head of the Department shall conduct the physical verification of Fixed Assets, consumable goods & other once in a year". The above irregularity was intimated to University authority vide Audit Requisition No. Fin(L.A)RAS/SPU-Mandi/10-2024/ 102 Dated 19.10.2024, but no reply has been received in this office. Therefore, justification for not conduct the physical verification of stock as per rule may be intimated and in future physical verification of fixed Assets, consumable goods & other may be ensured as per rule 140 & 141 of HPFR-2009.

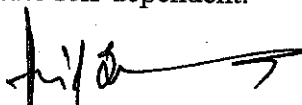
23

Conclusion:

The main source of receipts/income of the University is grants-in-aid from H.P. State Govt. The University has to work on the means by which other source of income can be generated which will decrease the dependency on Govt. grants and will help in establishing a financial independent autonomous body. The main focus of University should be on the achieving/fulfilment of the aim/objective/functions mentioned in section 3 to 7 of the Sardar Patel University (Establishment and Regulation) Act 2021. It is high time for the authority to mobilize its resources commensurate with its expenditure so as to make the institute self-dependent.



Deputy Controller
Resident Audit Scheme,
S.P.U. Mandi (HP)



Joint Director
HP State Audit Department
Shimla-171009





Additional Director
HP State Audit Department
Shimla-171009



Director
HP State Audit Department
Shimla-171009

Annexure -A.

Outstanding Audit para's for the period 2019-2022.		
Sr. no	Para no	Remarks
1	5	Unsettled
2	7	Unsettled


Deputy Controller (Audit)
Resident Audit Scheme
Sardar Patel University
Mandi (HP)-175001 

Annexure - B.

Income and Expenditure statement SPU Mandi for the F.Y. 2022-23.

Month	Op. Bal	Income	Grants	Interest	Total	G. Expenditure	.. Clo. Bal
Apr-22	13780639.89	78639.30	0.00	0.00	13859279.19	4733047.82	9126231.37
May-22	9126231.37	5395377.49	0.00	0.00	14521608.86	9795382.80	4726226.06
Jun-22	4726226.06	10801824.00	0.00	74522.00	15602572.06	10528003.00	5074569.06
Jul-22	5074569.06	5539565.10	0.00	0.00	10614134.16	8928309.32	1685824.84
Aug-22	1685824.84	12216678.00	0.00	13041.00	13915543.84	7742556.38	6172987.46
Sep-22	6172987.46	26896498.00	0.00	45101.00	33114586.46	17141984.32	15972602.14
Oct-22	15972602.14	35661479.00	0.00	1245.80	51635326.94	31016382.00	20618944.94
Nov-22	20618944.94	9471437.66	46416000.00	0.00	76506382.60	22845104.00	53661278.60
Dec-22	53661278.60	10615962.14	0.00	328819.00	64606059.74	16321761.00	48284298.74
Jan-23	48284298.74	365403.11	0.00	0.00	48649701.85	11298358.00	37351343.85
Feb-23	37351343.85	8510928.75	0.00	67483.00	45929755.60	9415659.00	36514096.60
Mar-23	36514096.60	27345579.72	56731000.00	230121.00	120820797.32	15317945.00	105502852.32
		152899372.32	103147000.00	760332.80		165084492.64	

Shruti
SOMKAT

Shruti
Finance Officer
Sardar Patel University
Mandi (H.P.)

Deputy Controller (Audit)
Resident Audit Scheme
Sardar Patel University
Mandi (HP)-175001

-2- -23-24-

Bank Balance as on 31-03-2023.

Sr. No	Name of Bank	Account	Amount
1	SBI	38433411167	₹ 6,52,64,203.22
2	SBI	39358062643	₹ 1,11,78,283.77
3	SBI	39825240539	₹ 2,36,61,988.53
4	HDFC	50100549822205	₹ 50,14,342.00
5	HDFC	50100433673501	₹ 27,43,838.30
		Total Amount	₹ 10,78,62,655.82

Arvind
SR Asstt

dtg
Finance Officer
Sardar Patel University
Mandi (H.P.)

Arvind
Deputy Controller (Audit)
Resident Audit Scheme
Sardar Patel University
Mandi (HP)-175001

-28--242-25-

Bank Reconciliation Statement as on 31.03.2023.

Balance as per Cash Book on dated 31.03.2023					105502852.32
Add :	Cheque issue but not presented for payment				877008.00
	Cheque No	Date	Particular's	Amount	
	521676	02-07-2022	Licensing Fee	898.00	
	Neft/RTGS	05-08-2022	Licensing Fee	898.00	
	336899	02-12-2022	GIS Subscription	240.00	
	336934	03-02-2023	GIS Subscription	240.00	
	336947	04-03-2023	GIS Subscription	240.00	
	32370	31-03-2023	Furniture and Fixture	265022.00	
	32371	31-03-2023	Repair and Maintenance of office Building	35882.00	
	32372	31-03-2023	IT Hardware Equipments	78660.00	
	32373	31-03-2023	Office Equipments	122652.00	
	32374	31-03-2023	Audit Fee and Others	590.00	
	32375	31-03-2023	Repair and Maintenance of office Building	48662.00	
	32376	31-03-2023	IT Software	13273.00	
	32377	31-03-2023	Furniture and Fixture	126259.00	
	336949	04-03-2023	License fee paid to HPU Shimla	1261.00	
	32309	02-03-2023	Rent of VC Residence	17600.00	
	52221	21.05.2022	Manisha	2177.00	
	Neft/RTGS	30.05.2022	Sale of Office Vehicle	151500.00	
	Neft/RTGS	19.10.2022	Fee by Kushant Chauhan	8780.00	
	Neft/RTGS	02.03.2023	Short payment by DR. Pawan	104.00	
	Neft/RTGS	02.03.2023	Fee by Pallavi and suman	660.00	
	Neft/RTGS	24.03.2023	Fee by Abhishek Kashyap	450.00	
	Neft/RTGS	24.03.2023	Amount credited by the bank	960.00	
	Total				877008.00
Add :	Amount credited by the bank but not entered in cash book				1728046.00
	Cheque No	Date	Particular's	Amount	
	Neft/RTGS	10.02.2021	Amount received through NEFT	40.00	
	Neft/RTGS	19.02.2021	Amount received through NEFT	60.00	
	Neft/RTGS	04.03.2021	Amount received through NEFT	532.00	
	Neft/RTGS	02.03.2021	Amount received through NEFT	1.00	
	Neft/RTGS	04.03.2021	Amount received through NEFT	1.00	
	Neft/RTGS	30.11.2022	Amount credited by Rameshwari institute	50000.00	
	Neft/RTGS	31.01.2023	Various amount credited during 01/2023	403500.00	
	Neft/RTGS	31.01.2023	Dronacharya college of education	18000.00	
	Neft/RTGS	28.02.2023	Various amount credited during 02/2023	867980.00	
	Neft/RTGS	28.02.2023	Excess amount paid by HIET Shahpur	59400.00	
	Neft/RTGS	31.03.2023	Various amount credited during 03/2023	50000.00	
	32370	31.03.2023	Honararium/ Remuneartion	10000.00	
	Neft/RTGS	28.12.2022	Sports Fee	2030.00	
	Neft/RTGS	31.12.2022	Misc Contigent Charges	1369.00	
	Neft/RTGS	31.12.2022	Hospitality and Refreshment	440.00	
	Neft/RTGS	31.03.2023	Caution Fee	10000.00	
	Neft/RTGS	11.02.2021	Amount credited by the bank	2.00	
	Neft/RTGS	11.02.2021	Amount credited by the bank	400.00	
	Neft/RTGS	30.10.2021	Amount credited by the bank	5640.00	
	Neft/RTGS	30.10.2021	Amount credited by the bank	1.00	
	Neft/RTGS	18.08.2022	Amount credited by the bank	18512.00	
	Neft/RTGS	07.10.2022	Amount credited by the bank	1.00	
	Neft/RTGS	01.10.2022	Amount credited by the bank	1304.00	
	Neft/RTGS	07.10.2022	Amount credited by the bank	54450.00	
	Neft/RTGS	05.11.2022	Cash Deposited	5000.00	
	Neft/RTGS	05.11.2022	Amount credited by the bank	56213.00	
	Neft/RTGS	05.11.2022	Amount credited by the bank	7812.00	

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	Neft/RTGS	05.11.2022	Amount credited by the bank	59492.00	
	Neft/RTGS	20.12.2022	GDC Kullu	10116.00	
	Neft/RTGS	17.01.2023	Amount credited by the bank	18499.00	
	Neft/RTGS	16.03.2023	Amount credited by the bank	17251.00	
			Total	1728046.00	
Less :	Cheque deposited but not credited by the bank till 31.03.2023				-245250.50
	Cheque No	Date	Particular's	Amount	
	Neft/RTGS	21.05.2022	Excess paid to Ram Sagar Mishra	749.00	
	Neft/RTGS	01.02.2023	Excess paid to Karan Gupta	252.00	
	Neft/RTGS	13.05.2022	Suman Goyal	450.00	
	Neft/RTGS	13.05.2022	Rakhi Sharma	450.00	
	Neft/RTGS	25.08.2022	Bank Charges	177.00	
	Neft/RTGS	01.10.2022	Bank Charges	265.50	
	Neft/RTGS	07.03.2023	GST Wrongly paid	44010.00	
	176000	23.11.2020	Cheque not credited	500.00	
	175701	23.11.2020	Cheque not credited	500.00	
	119202	31.10.2021	Application fee for recruitment	500.00	
	571191	16.09.2022	Inspection Fee	175000.00	
	Neft/RTGS	27.01.2023	Narayan Printing Press	21305.00	
	Neft/RTGS	29.11.2021	Amount Reversed by bank	300.00	
	Neft/RTGS	30.11.2021	Amount Reversed by bank	500.00	
	Neft/RTGS	07.10.2022	Bank Charges	25.00	
	Neft/RTGS	14.10.2022	Bank Charges	177.00	
	Neft/RTGS	21.10.2022	Excess paid to GM Industries	90.00	
			Total	245250.50	
Balance as per Pass Book on dated 31.03.2023					107862655.82

[Signature]
SR. DEPT.

[Signature]
Finance Officer
Sardar Patel University
Mandi (H.P.)

[Signature]
Deputy Controller (Audit)
Resident Audit Scheme
Sardar Patel University
Mandi (H.P.)-175001

ANNEXURE - C.

Detail of Grants received by the University from 04/2022-03/2023.

Sr. No	Date	Head	Particular	Amount	EXP
2022-23					
1	10-11-2022	Salary	Amount received from Director, Higher Education Shimla	₹ 10,31,47,000.00	
2	28-03-2023	Salary	Amount received from Director, Higher Education Shimla	₹ 2,84,16,000.00	
Total				₹ 6,31,47,000.00	₹ 6,21,51,418.00
3	10-11-2022	Non-Salary	Amount received from Director, Higher Education Shimla	₹ 1,35,00,000.00	
4	28-03-2023	Non-Salary	Amount received from Director, Higher Education Shimla	₹ 1,65,00,000.00	
Total				₹ 3,00,00,000.00	₹ 3,87,11,107.64
5	10-11-2022	Capital Assets	Amount received from Director, Higher Education Shimla	₹ 45,00,000.00	
6	28-03-2023	Capital Assets	Amount received from Director, Higher Education Shimla	₹ 55,00,000.00	
Total				₹ 1,00,00,000.00	₹ 6,14,12,551.00

[Signature]
SVKCH

[Signature]
Finance Officer
Sardar Patel University
Mandi (H.P.)

[Signature]
P.C. (A.S)

6-27-28-

Annexure - D

Statement of FDR IN R/O SPU MANDI as on 31-03-2023.

Sr. No	FDR NO & Account No	Name of Bank	Date of Investment	Invested Amount	Rate of Interest	Maturity Value	Date of Maturity	Tds Deducted	Remarks
1	2	3	4	5	6	7	8	9	10
1	303-228638	UBI	24-03-2023	5536848.00	6.30	5893997.00	24-03-2024	0	
2	303-228639	UBI	22-03-2023	5536078.00	6.30	5893178.00	22-03-2024	0	
3	303-228640	UBI	24-03-2023	5536078.00	6.30	5893178.00	22-03-2024	0	
4	303-228641	UBI	22-03-2023	5536078.00	6.30	5893178.00	22-03-2024	0	
5	303-228642	UBI	22-03-2023	5536408.00	6.30	5893529.00	24-03-2024	0	
6	40871611975	SBI	23-03-2023	11571821.00	6.80	12378999.00	23-03-2024	0	
7	031100P000138417	PNB	11-09-2022	15766340.00	5.50	16654047.00	12-09-2023	0	
				55019651.00		58500106.00			

[Signature]
SP. ASST.

[Signature]
Finance Officer
Sardar Patel University
Mandi (H.P.)

[Signature]
Deputy Controller (Audit)
Resident Audit Scheme
Sardar Patel University
Mandi (H.P.)-175001

[Signature]
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✓11	303-228642	UBI	22-03-2021	4999900	5.25	5267608	22.03.2022	0	
			24-03-2022	5268027	5.00	5536408	24.03.2023		
			24-03-2023	5536408	6.30	5893529	24.03.2024		
12	40876736527	SBI	25-03-2021	100000000.00	4.40	10217249.00	21.09.2022		Premature on dated 01-08-2022 in a/c no - 1167, for rs 10102110/- (closed)
13	40876042537	SBI	25-03-2021	100000000.00	4.40	10217249.00	21.09.2022		Premature on dated 29-08-2022 in a/c no - 1167, for rs 10228418/- (closed)
14	40876044908	SBI	25-03-2021	100000000.00	4.40	10217249.00	21.09.2022		FDR matured on dated 21-09-2022 amount received in a/c no - 1167 on dated 27-09-2022 for rs 10221504/- (closed)
15	40876040969	SBI	25-03-2021	100000000.00	4.40	10217249.00	21.09.2022		FDR matured on dated 21-09-2022 amount received in a/c no - 1167 on dated 04-10-2022 for rs 1,02,24,163/- (closed)
16	40876043675	SBI	25-03-2021	100000000.00	4.40	10217249.00	21.09.2022		FDR matured on dated 21-09-2022 amount received in a/c no - 1167 on dated 12-10-2022 for rs 1,02,24,163/- (closed)
✓17	40871611975	SBI	23-03-2022	110000000.00	5.10	11571821.00	23.03.2023		
			23-03-2023	11571821.00	6.80	12378999.00	23.03.2024		
18	031100P000132392	PNB	10-09-2021	150000000.00	5.00	15764180.00	10.09.2022		
✓19	031100P000138417	PNB	10-09-2022	15764180.00	5.50	16654047.00	10.09.2023		Premature on 01-03-2023 and amount received in a/c no - 1167 for rs 15066939/- (closed)
			10-09-2021	150000000.00	5.00	15766340.00	11.09.2022		
			11-09-2022	15766340.00	5.50	16654047.00	12.09.2023		

Sumit
Sr. Asst.

Finance Officer
Sardar Patel University
Mondli (N.P.)

29-3-23

Annexure - E.



Sardar Patel University, Mandi (H.P.)

State Government University

Ref. No. : SPU-MANDI/CDC/2023-24/806

Date: 28/09/2023

To,

The Finance Officer,
Sardar Patel University,
Mandi (H.P.)

Subject: Regarding outstanding amount of affiliation and inspection fees up to 31.03.2023.

Sir,

With reference to letter No. Fin(LA)RAS/SPU-MANDI/09-2023/98 dated 25.09.23, please find below the desired information alongwith Annexures.

1. Total Number of institutions/colleges affiliated to SPU, Mandi as on 31.03.2023 is 118 which does not include the colleges denotified by the Govt of Himachal Pradesh.
2. The information as demanded in respect of Sr.No. 2, 3 and 4 of the letter dated 25.9.2023 is contained in Annexures I and II enclosed herewith. It is further mentioned that none of the govt colleges affiliated to SPU Mandi have deposited affiliation/inspection fees with University for the session 2022-23 as per directions of the Directorate of Higher Education except three Govt Colleges i.e. Govt College Chamba, Govt College Gadagussain and Govt College Salooni which have deposited all their affiliation/inspection dues for 2022-23.
3. There is no record available with CDC branch in r/o information pertaining to Sr.No. 5 and 6.

Submitted for information and further necessary action at your end please.

Yours faithfully

[Signature] 28/09/2023

Yogesh Kumar Kaushal
Section Officer, CDC SPU Mandi

Received
28/09/23

[Signature]

Annexure - E(i)

ANNEXURE I

S.No.	Name of College	Application fees	Inspection fees	Affiliation fees	Total of inspection fees and Affiliation fees	GST 18% on inspection fees and Affiliation fees	Total Amount Due for 2022-23 in Rs
Chamba							
1	Principal Govt. College Bhailai	0	20000	40000	60000	10800	70800
2	Principal Govt. College Telka	0	20000	40000	60000	10800	70800
3	Principal Govt. College Lyh Kotih	0	20000	40000	60000	10800	70800
4	Principal Govt. College Shunta	0	20000	40000	60000	10800	70800
5	Principal Govt. College Bhamour	0	20000	40000	60000	10800	70800
6	Principal Govt. College Chowari	0	30000	50000	80000	14400	94400
7	Principal Govt. College Pangl	0	30000	50000	80000	14400	94400
8	Principal Govt. College Tisa	0	30000	50000	80000	14400	94400
9	Govt Degree College, Bankhet (Newly opened college)	0	10000	20000	30000	5400	35400
10	Sarwan Dhorom Sanskrit College, Chamha-176310 (Govt Sanskrit College)	0	10000	15000	25000	4500	29500
Kangra							
1	Principal GCIE Dharamsala	0	60000	100000	160000	28800	188800
2	Principal Govt. College Dehra	0	20000	40000	60000	10800	70800
3	Govt. College Kotla Behar	0	20000	40000	60000	10800	70800
4	Principal Govt. College Matour	0	20000	40000	60000	10800	70800
5	Principal Govt. College Muthan	0	20000	40000	60000	10800	70800
6	Govt. College Jwala Ji	0	70000	125000	195000	35100	230100
7	Principal Govt. College Majheen	0	20000	40000	60000	10800	70800
8	Principal Govt. College Rakkar	0	20000	40000	60000	10800	70800
9	Principal Govt. College Rey	0	20000	40000	60000	10800	70800
10	Principal Govt. College Srinagar	0	20000	40000	60000	10800	70800
11	Principal Govt. College Sug-bhailai	0	30000	50000	80000	14400	94400
12	Principal Govt. College Bajnath	0	120000	172000	292000	52560	344560
13	Principal Govt. College Baroh	0	30000	50000	80000	14400	94400
14	Principal Govt. College Dadasiba	0	20000	40000	60000	10800	70800
15	Principal Govt. College Dehra	0	85000	132000	217000	39060	256060
16	Principal Govt. College Dharmsala	0	245000	355000	600000	108000	708000
17	Principal Govt. College Dharmsala	0	245000	375000	620000	111600	731600
18	Principal Govt. College Haripur (Govt)	0	45000	75000	120000	21600	141600
19	Principal Govt. College Indora	0	30000	115000	145000	26100	171100
20	Principal Govt. College Jaisinghpur	0	30000	50000	80000	14400	94400
21	Principal Govt. College Khundian	0	30000	50000	80000	14400	94400
22	Principal Govt. College Lari	0	30000	45000	75000	13500	88500
23	Principal Govt. College Nagrota Surin	0	80000	164000	244000	43920	287920
24	Principal Govt. College Nagrota Surin (started new course of BCA)	25000	45000	70000	140000	25200	165200
25	Principal Govt. College Naura	0	60000	100000	160000	28800	188800
26	Principal Govt. College Degree College Nupur	0	90000	150000	240000	43200	283200
27	Principal Govt. College Palampur	0	75000	117000	192000	34560	226560
28	Principal Govt. College Shampur	0	0	55000	55000	9900	64900
29	Principal Govt. College Taddpur	0	30000	50000	80000	14400	94400
30	Principal Govt. College Jwala	0	20000	40000	60000	10800	70800
31	Principal Govt. College Thural	0	75000	100000	175000	31500	206500

For
(S.O. CDC)
27/09/23

For
(Dean CDC)
27/9/23

Annexure - E (i)

Kullu						
1 Principal Govt. College Sainj	0	20000	40000	60000	10800	70800
2 Principal Govt. College Banjar	0	30000	50000	80000	14400	94400
3 Principal Govt. College Haripur (started two new courses)	60000	135000	164000	359000	64620	423620
4 Principal Govt. College Kullu (started two new courses)	100000	135000	267000	502000	90360	592360
LAHAUL & SPITI						
1 Principal Govt. College Kukumseri	0	20000	40000	60000	10800	70800
Mandi						
1 Principal Govt. College Dehar	0	20000	40000	60000	10800	70800
2 Govt. College Thachi	0	20000	40000	60000	10800	70800
3 Principal Govt. College Baldwara	0	30000	50000	80000	14400	94400
4 Principal Govt. College Kothi	0	20000	40000	60000	10800	70800
5 Principal Govt. College Ladbharoi	0	20000	40000	60000	10800	70800
6 Principal Govt. College Nihri	0	20000	40000	60000	10800	70800
7 Principal Govt. College Rewalsar	0	20000	40000	60000	10800	70800
8 Principal Govt. College Sandhwa	0	20000	40000	60000	10800	70800
9 Principal Govt. College Bassa (L. har)	0	0	55000	55000	9900	64900
10 Principal Govt. College Drang At Naria	0	30000	50000	80000	14400	94400
11 Principal Govt. College Dharampur	0	60000	100000	160000	28800	188800
12 Principal Govt. College Jogindernagar	0	60000	129000	189000	34020	223020
13 Principal Govt. College Karsoo	0	30000	94000	124000	22320	146320
14 Principal VEC Mandi	0	225000	320000	545000	98100	643100
15 Principal Govt. College Panarsa	0	20000	45000	65000	11700	76700
16 Principal Govt. College Sarkaghat	0	200000	319000	519000	93420	612420
17 Principal Govt. College Saraj at Lamba Thach	0	30000	50000	80000	14400	94400
18 Govt Degree College, Chhatra (newly opened college)	0	20000	40000	60000	10800	70800
19 Govt. Sanskrit College, Purana Bazar, Sundarnagar, Distt. Mandi	0	0	20000	20000	3600	23600
Total	185000	3080000	5397000	8662000	1563660	10225660
G.Total						10225660

(S.O. CDC)

(Dean CDC)

ANNEXURE II - E (ii)

Sl. No.	College Name	Courses Name	Inspect on Fees	Affiliation Fees	Total of Inspection & Affiliation Fees	GST @ 18% on Inspection Fees & Affiliation Fees	Total Amount due for 2022-23	Amount paid	Balance Amount to be paid	Remarks
1	Meher Chand Mahajan DAV College, Kangra.	BA, B.Sc., B.Com., BCA(UG), BHM, PGDCA, M.Sc (Physics), Chemistry, Maths, Botany, Zoology), M.Com., MA English	200000	409000	609000	109620	718620	335120	383500	Rs 323500/- to be paid
2	Thakur P.G. College Of Education Dhalaria Tehsil Dehra Distt. Kangra HP	M.Sc (Physics, Chem, Math, Botany, Zoology), M.Com	115000	187000	302000	54360	356360	302000	54360	GST @ 18% amounting to Rs 54360/- on inspection fees and affiliation fees not paid.
3	M.L.S.M. College, Sundernagar, Distt. Mandi	BA, B.Sc., B.Com., BBA, BCA(UG), BPE, M.Sc (Physics, Chemistry, Botany and Zoology) (NCTE Recognized Courses excluded)	125000	280000	405000	72900	477900	0	477900	Rs 477900/- to be paid
4	Vijay Institute of Higher Education, VPO Bhangroli, Distt. Mandi	BCA, BBA, PGDCA, BHM							29500	Application fees for BHM is Rs 50000/- and GST thereupon but application fees deposited is only Rs 29500/- and GST thereupon. Therefore, amount to be deposited: 29500/-
G.Total									945200	

27/9/23
(S.O. CDC)

27/9/23
(Dean CDC)

Anneex - F.

6th November, 2023

The Controller of Examinations
Sardar Patel University Mandi
Mandi (HP) -175001

Subject: - Submission of Institute wise Statement of Outstanding Centre
Creation Fees up to 31.03.2023.

Sir,

This is with reference to the Audit Note dated 25.09.2023 attached
herewith in original.


Please find attached the institute wise statements showing outstanding
centre creation fee up to 31.03.2023 in respect of End Semester
Examination Dec., 2022/Jan., 2023 and B.Ed. 1st Semester Examination
held in March, 2023.

It is pertinent to mention here that GST on Examination Centre Creation
Fee was demanded by the separately by the account branch were
remitted directly to the bank account. Hence, the confirmation of
amounts received on account of GST is to be made with the account
branch.

Submitted for kind perusal and further necessary directions please.

With regards,

Sincerely yours,


[Yogesh Sen 6/11/2023]
Superintendent (Conduct & Secrecy)
SPU Mandi (HP)
Sardar Patel University Mandi
District Mandi (HP) -175001

14-30

Sardar Patel University Mandi (HP)-175001

Annexure - F (C)

Outstanding Centre Creation Fees up to 31.03.2023 in respect of End Sem. Exams held in Dec., 2022

SN.	Main Centre No.	Name of Exam Centre	Due Amount			Received Amount			Payment Reference	Outstanding Amount			Remarks
			Centre Creation Fee	GST 18%	Total Amount	Centre Creation Fee	GST 18%	Total Amount		Centre Creation Fee	GST 18%	Total Amount	
1	2	B.T.C., DAV College, Banikhet, District Chamba.	50000	9000	59000	50000	9000	59000	HPSCN22248004250 Dated 05.09.2023	0	0	0	Amount transferred in advance hence needs to be verified
2	15	Mehar Chand Mahajan DAV College, Kangra	50000	9000	59000	0	0	0	-	50000	9000	59000	Told to apply for exemption, as its permanent centre
3	20	Maharaja Lakshman Sen Memorial College, Sundernagar	50000	9000	59000	0	0	0	-	50000	9000	59000	Emailed Req. Letter for exemption ; discuss with COE Sir around 3-4 PM on 03-Jan'23 reg. for exemption
4	3	Gian Jyoti Institute of Teachers Education, Ichhi at Rajol Distt Kangra	25000	4500	29500	25000	0	25000	DD No. 552622 Dated 26.12.2022	0	4500	4500	-
5		Dronacharya College of education, Rait, Kangra	25000	4500	29500	25000	0	25000	Vide Ch. No. 223096 Dated 04.01.2023	0	4500	4500	-
6		Himachal Institute of Legal Studies, Shahpur, Chhatti, Dharamshala	25000	4500	29500	25000	0	25000	Rs. 50000/- KACEH22362645 Dated 28.12.2022	0	4500	4500	-
7	Himachal Institute of Hotel Management, Shahpur, Chhatti, Dharamshala	25000	4500	29500	25000	0	25000	0		4500	4500	-	
8		KLB, DAV College for Girls, Palampur, Distt. Kangra.	25000	4500	29500	25000	0	25000	KACEH22365650136 Dated 31.12.2022	0	4500	4500	-

Superintendent Gr-II

(Conduct & Secrecy)

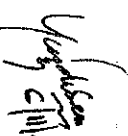
Sardar Patel University Mandi
District Mandi (HP) -175001

-18-38-

Sardar Patel University Mandi (HP)-175001 *Annexure - F (1)*
Outstanding Centre Creation Fees up to 31.03.2023 in respect of End Sem. Exams held in Dec.,

SN.	Main Centre No.	Name of Exam Centre	Due Amount			Received Amount			Payment Reference	Outstanding Amount			Remarks
			Centre Creation Fee	GST 18%	Total Amount	Centre Creation Fee	GST 18%	Total Amount		Centre Creation Fee	GST 18%	Total Amount	
9	4	Goswami Ganesh Dutt Sanatan Dharam College (GGDS) College, Rajpur, Palampur, Distt. Kangra	25000	4500	29500	25000	0	25000	CH. NO. 119164 Dated 06.01.2023	0	4500	4500	
10	5	Thakur P.G College Of Education Dhaliara Tehsil Dehra Distt. Kangra HP	25000	4500	29500	25000	0	25000	PUNBH23006140678 Dated 06.01.2023	0	4500	4500	
11	6	Minerva College of Education, Changrara Bhapoo Indora Kangra	25000	4500	29500	0	0	0	DD NO. 132234 Dated 16.12.2022	25000	4500	29500	Fee sent by the institution but not received by the SPU till date
12	7	Laureate Institute of Mgt & Information Technology, Kathog, Jawalaji, Kangra	25000	4500	29500	25000	0	25000	PUNBH22349045330 Dated 15.12.2022	0	4500	4500	
13	16	Rameshwari Teacher Training Institute, Sarabai Kullu (H.P.)	25000	4500	29500	25000	0	25000	UBINJ23003521279 Dated 03.01.2023	0	4500	4500	
14	19	Vijay Institute of Higher Education, VPO Bhangrotu, Mandi	25000	4500	29500	25000	0	25000	DD No. 571507 Dated 22.12.2022	0	4500	4500	
15		Abhilaashi PG Institute of Sciences, Nerchowk,	25000	4500	29500	25000	0	25000	Cash Deposited Dated 29.12.2023	0	4500	4500	
		Total	450000	81000	531000	325000	9000	334000		125000	72000	197000	

* GST amounts are directly credited to the Bank Account of SPU Mandi. Hence, GST Amounts are to be verified by Accounts Branch.

-16-29-

Superintendent, Gr-II
Sardar Patel University Mandi
District Mandi - 175001

Sardar Patel University Mandi (HP)-175001

Annexure - F (ii)

Outstanding Centre Creation Fees up to 31.03.2023 in respect of B.Ed. 1st Sem. Exams held in Mar., 2023

SN.	Name of Exam Centre	Due Amount			Received Amount			Payment Reference	Outstanding Amount			Remarks
		Centre Creation Fee	GST 18%	Total Amount	Centre Creation Fee	GST 18%	Total Amount		Centre Creation Fee	GST 18%	Total Amount	
1	Chamba Millentium B.Ed. College, Village Labkana PO Saru, Tehsil & Distt. Chamba (HP)	25000	4500	29500	0	0	0		25000	4500	29500	
2	Priyadarshini College of Education, Vill. Kudnu, Chowari, Distt. Chamba (HP)	50000	9000	59000	50000	9000	59000	DD No. 519119 (Rs. 50000/-) 20.02.2023 and (Rs. 9000) SPU Receipt No. 415 dated 01.09.2023	0	0	0	
3	R.C. College of Education, Dhanot, P.O. Adhawani, Teh. Dehra, Distt. Kangra	25000	4500	29500	0	0	0		25000	4500	29500	
4	Awasthi Memorial College of Education Shannagar, Dharamshala, Kangra (H.P.)	50000	9000	59000	50000	0	50000	UCBAH23058281654 (Rs. 50000/-) 27.02.2023	0	9000	9000	
5	KLE DAV College For Girls Palampur, Distt. Kangra (H.P.)	50000	9000	59000	50000	0	50000	KACEH23047016196 (Rs. 50000/-) 15.02.2023	0	9000	9000	
6	Tara College of Education, Vill. Bassa-Wazira, P.O. Bhugnara, Teh. Nurpur, Distt. Kangra, H.P.	25000	4500	29500	0	0	0		25000	4500	29500	
7	Janak Raj Mahajan B.Ed. College Gangath, Teh. Nurpur, Distt. Kangra (H.P.)	50000	9000	59000	50000	0	50000	CH. No. 230440 dated 24.02.2023 (Rs. 50000/-)	0	9000	9000	
8	Vaishno College of Education, Vill. Thapkaur, Teh. Nurpur, Distt. Kangra (H.P.)	50000	9000	59000	50000	9000	59000	(Rs. 59000/-) SPU Receipt No. 413 dated 02.09.2023	0	0	0	
9	D.D.M.P. College of Education, Sugh Bhatoli, P.O. Mandoli, Distt. Kangra	50000	9000	59000	0	0	0		50000	9000	59000	
10	Minerva College of Education, Vill. Changrara, P.O. Bhapoo, Teh. Indora, Distt. Kangra, (H.P.)	50000	9000	59000	0	0	0	Superintendent Gr.-II (Conduct & Security)	50000	9000	59000	

Handwritten signature and stamp of the Superintendent, Sardar Patel University Mandi (HP)-175001.

11	Kenariya College of Education, Kathgadh Road, Kursain, Indora, Distt. Kangra (H.P.)	50000	9000	59000	50000	0	50000	DD NO. CBINH23048053800(Rs.500 00/-) 17-02-2023.	0	9000	9000	
12	Kanika College of Education, Chalwara, Teh. Jawail, Distt. Kangra (H.P.)	50000	9000	59000	50000	9000	59000	DD No. 659042 (Rs. 50000/-) 27.02.2023 & (Rs. 9000) SPU Receipt No. 416 dated 01.09.2023	0	0	0	
13	Thakur PG College of Education, Dhaliara Teh. Dehra, Distt. Kangra (H.P.)	25000	4500	29500	0	0	0		25000	4500	29500	
14	Sharan College of Education for Women, Vill. & P.O. Gurtkhar, Distt. Kangra (H.P.)	50000	9000	59000	50000	9000	59000	DD NO. 209599 (Rs. 50000/-) Dated 08-02-2023	0	0	0	
15	Gian Jyoti Institute of Bachelor Education, N.H.Road, Vill. Ichhi, P.O. Gagal, Teh. & Distt. Kangra	50000	9000	59000	50000	9000	59000		0	0	0	
16	Dronacharya College of Education, P.O. Rait, Shahpur, Distt. Kangra (H.P.)	50000	9000	59000	50000	9000	59000	Ch. No. 223142 dated 10.02.2023 (Rs. 50000) and (Rs. 9000) SPU Receipt No. 420 dated 02.09.2023	0	0	0	
17	Govt. College for Teacher Education Dharamshala, Distt. Kangra (H.P.)	0	0	0	0	0	0		0	0	0	
18	A-One College of Education, Raja- Ka-Bagh (Nurpur) Distt. Kangra	50000	9000	59000	50000	9000	59000	Cash Deposited (Rs. 50000/-) dt 10.03.2023	0	0	0	
19	Kullu College of Education, Village Bohgana, P.O. Garsa, Distt. Kullu (H.P.)	25000	4500	29500	25000	4500	29500		0	0	0	
20	Rameshwari Teacher Training Institute, Upper HPSEB Colony, Sarabai, PO Bhuntar, Kullu (H.P.)	50000	9000	59000	50000	0	50000	UBINH23040198406 dated 09.02.2023 (Rs. 50000)	0	9000	9000	
21	Vallabh Govt. College Mandi, Distt. Mandi (H.P.)	0	0	0	0	0	0		0	0	0	
22	Jagriti Teacher Training College, Vill. Daodhar, Taljhar, Mandi	25000	4500	29500	25000	0	25000	DD No. 001618 BOI (Rs. 25000/-) 21.02.2023	0	4500	4500	
23	Lajee B.Ed. College, NH 21, Gurtkar, Mandi (H.P.)	50000	9000	59000	50000	0	50000	HDFC6815 dt 01.3.2023 (Rs. 50000/-)	0	9000	9000	
24	Lord Buddha College of Education, Upper Bhambla, Tehsil Baldwara Skt. Distt. Mandi.	25000	4500	29500	25000	0	25000	DD No. 282374 Dated. 24.02.2023 (Rs. 25000/-)	0	4500	4500	

Se. Superintendent Gr-II

(Conduct & Verify)


Sarfar Parul D... Mandi

-40--28-

Signature

25	Krishna Education Centre, Village Dadaur PO Dhaban Tehsil Balh Distt. Mandi (H.P.)	50000	9000	59000	50000	0	50000	DD No. SBI571618 dated 24.02.2023 (Rs. 50000/-)	0	9000	9000	
26	Vijay Memorial College of Education, V & P.O. Barsu, Tehsil Balh, Distt. Mandi (H.P.)	50000	9000	59000	50000	0	50000	DD No. SBI575906 dated 09.03.2023 (Rs. 50000/-)	0	9000	9000	
27	Minerva Education Society, Baggi, Tehsil Balh Distt. Mandi	50000	9000	59000	50000	0	50000	DD No. 840132 dt. 23.03.2023 (Rs. 50000/-)	0	9000	9000	
28	Neelam College of Education 1249/999, Vill. Jmijima, Manja, P.O. Dul, Teh. Jogindernagar, Distt.	25000	4500	29500	0	0	0		25000	4500	29500	
29	Bhardwaj Shikshan Sansathan, V & P.O. Baral, Teh. Karsog, Distt. Mandi	25000	4500	29500	0	0	0		25000	4500	29500	
30	Maharaja Lakshman Sen Memorial (M.L.S.M) B.Ed. College, Sundernagar, Distt. Mandi	0	0	0	0	0	0		0	0	0	
31	Namdhari Education Society, Bhoipur, Sundernagar, Distt. Mandi (H.P.)	25000	4500	29500	25000	0	25000	(DD No. CBI 077730 Rs. 25000/- dated 03.03.2023) SPU Receipt No. 414 dt. 06.09.2023	0	4500	4500	
32	Himalayan College of Education, Pungth, Sundernagar, Distt. Mandi	25000	4500	29500	0	0	0		25000	4500	29500	
33	Gayatri College of Education, P.O. Kangoo, Teh. Sundernagar, Distt. Mandi	25000	4500	29500	0	0	0		25000	4500	29500	
34	Abhilashi College of Education, Ner-Chowk, Tehsil Balh, Distt. Mandi	50000	9000	59000	0	0	0		50000	9000	59000	
35	Noble College of Education, N.H.-21, Village Seog, PO Pandoh, Distt. Mandi	50000	9000	59000	0	0	0		50000	9000	59000	
	Total	1300000	234000	1534000	900000	67500	967500		400000	166500	566500	

* GST amounts are directly credited to the Bank Account of SPU Mandi. Hence, GST Amounts are to be verified by Accounts Branch.


 Superintendent Gr-II
 (Conduct & Secrecy)
 Sardar Patel University Mandi
 District Mandi (HP) -175001

-17-64-



आरतीय स्टेट बैंक
State Bank of India

Finance

AC No. 38433411167
Officer General Patel University

मैं/हम पुष्टि करता/करती हूँ/करते हैं कि दिनांक

को मेरे/हमारे चालू खाते की राशि शेष

₹..... (रुपये)

) या जो आपके उस तारीख के खाता विवरण में दर्शाए अनुसार बैंक द्वारा मुझे/हमें देय है।

I/We confirm that the balance of my/our Current Account on the

31/3/2023

was

₹ 652642021222 (Rupees Six crore fifty two lakh sixty four thousand two

hundred thirty four and twelve paise) due to me/us by the Bank, as shown in your statement of account on the date.

(two my)

हस्ताक्षर / Signature(s)

नाम / Name

पता / Address

Gx Mandi

दिनांक / Date ... 25/09/2023

कृपया यह फार्म हस्ताक्षर कर के लौटा दें और पते में कोई तब्दीली हो तो सूचित करें।

Please return this form duly signed and notify any change of address.

सी.ओ.एस./C.O.S. 96x



भारतीय स्टेट बैंक
State Bank of India

SBI GDC Mandi

Branch Code: 10326

मैं/हम सुविधाकर्ता/कर्ता हूँ/करते हैं कि दिनांक

₹ (रुपये)

को मेरे/हमारे चालू खाते की राशि शेष

) था जो आपके उस तारीख के खाता विवरण में दर्शाए अनुसार बैंक द्वारा मुझे/हमें देय है।

I/We confirm that the balance of my/our Current Account on the 21/3/2023 was
₹ 11178283.77 (Rupees One crore eleven lakh seventy eight thousand two hundred
thirty three and seventy eight paise only) due to me/us by the Bank, as shown in your statement of account on the date.

हस्ताक्षर/Signature(s)

नाम/Name

पता/Address

दिनांक/Date 27/9/2024

कृपया यह फार्म हस्ताक्षर कर के लौटा दें और पते में कोई तब्दीली हो तो सूचित करें।

Please return this form duly signed and notify any change of address.

सी.ओ.एस./C.O.S. 96x



आरतीय स्टेट बैंक
State Bank of India

SBI GDC Mandi

मैं/हम पुष्टि करती/करता हूँ/करते हैं कि दिनांक

को भेजें/हमारे चालू खाते की राशि शेष

₹

(रुपये) या जो आपके उस तारीख के खाता विवरण में दर्शाए अनुसार बैंक द्वारा मुझे/हमें देय है।

I/We confirm that the balance of my/our Current Account on the

₹ 23,661,988.53 (Rupees)

was 31/3/2023
Two crore thirty six lakh sixty one thousand nine hundred

only eight and fifty paise only due to me/us by the Bank, as shown in your statement of account on the date.

हस्ताक्षर/Signature(s)

नाम/Name

पता/Address



दिनांक/Date

5/4/2024

कृपया यह फार्म हस्ताक्षर कर के लौटा दें और पते में कोई तब्दीली हो तो सूचित करें।

Please return this form duly signed and notify any change of address.

सी.ओ.एस./C.O.S. 96x



M/S. FINANCE OFFICER SPU MANDI
C/O FINANCE OFFICER SPU MANDI
C/O FINANCE OFFICER
SARDAR PATEL UNIVERSITY MANDI
MANDI 175001
HIMACHAL PRADESH INDIA

JOINT HOLDERS :

Nomination : Not Registered

Account Branch : MANDI - HIMACHAL PRADESH
Address : SAHIB COMPLEX, GROUND FLOOR,
MOUSA, 59/82 AND 61/85 SERI BAZAR,
NEAR INDIRA MARKET
City : MANDI 175001
State : HIMACHAL PRADESH
Phone no. : 18002600/18001600
OD Limit : 0.00
Currency : INR
Email : FOSVPATELUNIV.MANDI@GMAIL.COM
Cust ID : 204138522
Account No : 50100549822205 GOVERNMENT
A/C Open Date : 01/08/2022
Account Status : Regular
RTGS/NEFT IFSC : HDFC0000727 MICR : 175240102
Branch Code : 727 Product Code : 980

From : 01/03/2023

To : 31/03/2023

Statement of account

30/03/23	UPI SETTLEMENT -BCH040- 30/03/23	0000000000000000	30/03/23		43,780.00	4,945,267.00
30/03/23	66039344TERMINAL 1 CARDS SETT. 30/03/23	0000000000000000	30/03/23		41,630.00	4,986,897.00
01/04/23	CREDIT INTEREST CAPITALISED	0000000000000000	31/03/23		27,445.00	5,014,342.00

STATEMENT SUMMARY :-

Opening Balance
3,634,776.00

Dr Count
0

Cr Count
29

Debits
0.00

Credits
1,379,566.00

Closing Bal
5,014,342.00

Generated On: 02-Dec-2024 12:07

Generated By:
172651744

Requesting Branch Code: NET

This is a computer generated statement and do not require signature.

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTN:02AAACH2702H1ZC

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.
Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

Handwritten signature

Ashish Mahajan & Associates
CHARTERED ACCOUNTANTS

FORM NO. 10BB
[See rule 16CC]

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

- (i) We have examined the Balance Sheet as at 31st March, 2023 and the Income and Expenditure Account for the year ended on that date attached herewith of The Sardar Patel University (A state Government University), Mandi, Distt. Mandi (HP)-175001.
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the head office at Mandi, Tehsil Sadar, Distt. Mandi (HP)-175001
- (iii) Subject to comments below:
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (b) In our opinion, proper books of account have been kept by the university so far as appears from our examination of the books of account.
 - (c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view –
 - (1) In the case of the Balance Sheet, of the state of affairs of the above-named university as at 31st March, 2023 and
 - (2) In the case of Income and Expenditure Account of the excess of expenditure over income for the year ended on that date.

The prescribed particulars are annexed herewith.

For Ashish Mahajan & Associates
Chartered Accountants

Rajinder Kumar
Partner

M: NO 537525.

FRN: 014743N

UDIN: 23537525BGXEWQ8768

Date: 12th July, 2023.

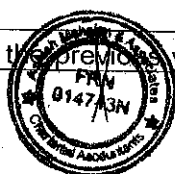
Place: Mandi

ANNEXURE
Statement of particulars
PART A-GENERAL

1	Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	THE SARDAR PATEL UNIVERSITY
2	Address	Mandi, Tehsil Sadar, Distt. Mandi (HP)- 175001.
3	Permanent Account Number	AAAGT0884Q
4	Assessment Year	2023-2024
5	Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	10(23C(III)ab
6	Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	10(23C(III)ab

PART B - APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR PHILANTHROPIC PURPOSES

7	Nature of charitable/religious/educational/ philanthropic activity [as referred to in sub-clauses (iv), (v), (vi) or (via) of section 10(23C)]	Educational Society
8	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	Rs. 5,70,27,051.51
9	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	Income Applied Rs. 5,70,27,051.51
10	Amount of income of the previous year accumulated	



	for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year.	NIL
11	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C).	NIL
12	a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? (b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	NO NIL
13	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? (b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	NO NIL
14	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilised for purposes for which it was accumulated during the period for which it was to be accumulated? (b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	NO NIL



PART C- OTHER INFORMATION

15	<p>(a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.</p> <p>(b) If the answer to (a) above is 'yes', then give details as under</p>	<p>NO</p> <p>NIL</p>
16	<p>In relation to any income being profits and gains of business, –</p> <p>(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?</p> <p>(b) whether separate books of account were maintained in respect of such business?</p> <p>(c) if the answer to (a) and/or (b) above</p> <p>(d) is 'no', then state the amount of such income.</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>
17	<p>(a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10?</p> <p>b) if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.</p>	<p>NA</p> <p>NA</p>
18	<p>(a) whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in</p>	<p>NO</p>



	sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received? (b) if the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.	NA
19	(a) whether any anonymous donation referred to in section 115 BBC was received during the year? (b) if the answer to (a) above is 'yes', then state the amount of such anonymous donation.	NO NA

For Ashish Mahajan & Associates
Chartered Accountants

Rajinder Kumar
Partner

M. No. 537525.

FRN: 014743N

UDIN: 23537525BGXEWQ8768



Date: 12th July, 2023.

Place: Mandi.

THE SARDAR PATEL UNIVERSITY, MANDI, TEH. & DISTT. MANDI (H.P.)
(A STATE GOVERNMENT UNIVERSITY)
BALANCE SHEET AS ON 31ST MARCH, 2023.

LIABILITIES	AMOUNTS (RS.)	ASSETS	AMOUNTS (RS.)
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
Corpus Fund	0.00	(As Per Schedule-I)	71462112.04
<u>GRANT-IN-AID</u>		<u>CURRENT ASSETS</u>	
(As Per List-A)	328947000.00	<u>Loan & Advances</u>	
		(As Per List-D)	13279254.00
<u>CURRENT LIABILITIES</u>		<u>SECURITY DEPOSIT</u>	
<u>Sundry Creditors</u>		(As Per List-E)	190438.00
(As Per List-B)	112019.00		
<u>EXPENSES PAYABLE</u>		<u>OTHER ASSETS (FDR's)</u>	
(As Per List-C)	632080.00	(As Per List-F)	56847307.00
		<u>CASH & BANK BALANCE</u>	
		(As Per List-G)	105502852.22
		<u>INCOME & EXPENDITURE ACCOUNT</u>	
		Opening Balance	40434132.80
		Add: Excess Of Expenditure	
		Over Income	41975002.84
TOTAL:-	329691099.00	TOTAL:-	329691099.00

AUDITORS REPORT:-

In terms of our audit report of
even date annexed.

FOR:- ASHISH MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

RAJINDER KUMAR
PARTNER

M. NO 537525

FRN. 014743N

UDIN:23537525BGXEWQ8768



PLACE:- MANDI

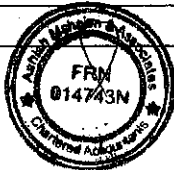
DATED:- 12TH JULY, 2023

THE SARDAR PATEL UNIVERSITY, MANDI, TEH. & DISTT. MANDI (H.P.)
(A STATE GOVERNMENT UNIVERSITY)

LIST-A OF GRANT IN AID AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
Grant in Aid From HP Govt. (Capital Assets)	30000000.00
Grant in Aid From HP Govt. (Non Salary)	90000000.00
Grant in Aid From HP Govt. (Salary)	208947000.00
TOTAL:-	328947000.00

LIST-B OF SUNDRY CREDITORS AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
M/s KALDAV College of Women , Palampur	18619.00
M/s Lord Buddha College of Education, Mandi	9200.00
M/s Noble College, Pandoh, Mandi	9200.00
M/s Rameshwari Teacher Training Instt. Kullu	75000.00
TOTAL:-	112019.00

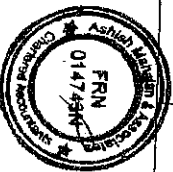
LIST-C OF EXPENSES PAYABLE AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
TDS Payable (CGST @1%)	52240.50
TDS Payable (IGST @2%)	18368.00
TDS Payable (SGST @1%)	52240.50
TDS From Contractor (94C)	274765.00
TDS On Professional Services (94J)	49656.00
TDS Salary	12618.00
CPS Sub (Employee's)	7164.00
CPS Sub (Employer's)	10028.00
Earnest Money Deposited	155000.00
TOTAL:-	632080.00



THE SARDAR PATEL UNIVERSITY, MANDI, TEH. & DISTT. MANDI (H.P.)
(A STATE GOVERNMENT UNIVERSITY)

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2023

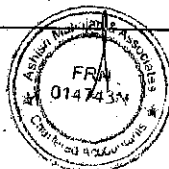
SNo.	Particulars	Dep Rate	Opening Balance	Addition		Sales/ 2nd Half	Sale	Total	Amount quality to full Dep	Amount quality to half Dep	Depreciation on full quality amount	Depreciation on half quality amount	Total Depreciation	Closing Balance
				1st Half	2nd Half									
1	Furniture & Fixture (Classroom)	10 %	1,120,281.80	380,762.00	1,940,000.00	-	-	3,421,033.80	1,481,033.90	1,940,000.00	148,103.39	97,000.00	245,103.39	3,175,930.51
2	Furniture & Fixture (Office)	10 %	4,455,896.73	8,099,903.00	25,169,544.00	-	-	37,725,143.73	12,555,599.73	25,169,544.00	1,255,559.97	1,258,477.20	2,514,037.17	35,211,106.56
3	Furniture & Fixture (V.C. Residence)	10 %	45,275.11	-	71,924.00	-	-	117,199.11	45,275.11	71,924.00	4,527.51	3,596.20	8,123.71	109,075.40
4	Furniture & Fixture (Girls Hostel)	-	-	-	1,169,006.00	-	-	1,169,006.00	-	1,169,006.00	-	58,450.30	58,450.30	1,110,555.70
Total: A			5,621,253.74	8,460,665.00	28,350,474.00	-	-	42,432,382.74	14,081,908.74	28,350,474.00	1,408,190.87	1,417,523.70	2,825,714.57	39,606,668.17
5	IT Software	40 %	19,555.04	-	18,989.00	-	-	38,544.04	19,555.04	18,989.00	7,822.02	3,797.80	11,619.82	26,924.22
Total: B			19,555.04	-	18,989.00	-	-	38,544.04	19,555.04	18,989.00	7,822.02	3,797.80	11,619.82	26,924.22
6	New University Buildings	0 %	200,000.00	-	486,750.00	-	-	686,750.00	-	-	-	-	-	686,750.00
Total: C			200,000.00	-	486,750.00	-	-	686,750.00	-	-	-	-	-	686,750.00
7	IT Hardware Equipments	15 %	2,987,480.13	4,440,536.00	7,543,422.00	-	-	14,971,438.13	7,428,016.13	7,543,422.00	1,114,202.42	565,756.65	1,679,959.07	13,291,479.06
8	LAB CHEMICAL	15 %	8,209.30	-	-	-	-	8,209.30	8,209.30	-	1,231.40	-	1,231.40	6,977.91
9	LAB Equipment (Zoology)	15 %	944,487.02	-	-	-	-	944,487.02	944,487.02	-	141,673.05	-	141,673.05	802,813.97
10	LAB Equipment & Chemical	15 %	373,860.95	-	-	-	-	373,860.95	373,860.95	-	56,079.14	-	56,079.14	317,781.81
11	LAB Equipment, Chemical & Specimen (Botany)	15 %	775,507.58	-	-	-	-	775,507.58	775,507.58	-	116,326.14	-	116,326.14	659,181.44
12	LAB Equipment (Chemistry)	15 %	932,657.90	-	-	-	-	932,657.90	932,657.90	-	139,898.89	-	139,898.89	792,759.22
13	LAB EQUIPMENT (Physics)	15 %	1,309,900.59	-	6,356,955.00	-	-	7,666,855.59	1,309,900.59	6,356,955.00	196,485.09	476,771.63	673,256.71	6,993,598.88
14	Library BOOKS	15 %	741,803.42	-	472,281.00	-	-	1,214,084.42	741,803.42	472,281.00	111,270.51	35,421.08	146,691.59	1,067,392.83
15	Office Equipments	15 %	783,538.07	3,890,505.00	1,140,486.00	-	-	5,794,529.07	4,654,043.07	1,140,486.00	698,108.46	85,536.45	783,642.91	5,010,886.16
16	Equipment (Gifts hostel)	15 %	2,159,703.51	-	251,498.00	-	-	2,159,703.51	2,159,703.51	251,498.00	-	18,862.35	18,862.35	232,835.65
17	Purchase of Car/Secrecy V.C.'s Residence Equipments	15 %	153,546.76	-	-	-	-	153,546.76	153,546.76	-	23,032.01	-	23,032.01	1,835,747.98
Total: D			11,150,695.23	8,331,041.00	15,764,642.00	-	-	35,246,378.23	19,481,736.23	15,764,642.00	2,922,260.43	1,182,348.15	4,104,608.58	31,141,769.65
Grand Total: (A+B+C+D)			16,991,504.07	16,791,696.00	44,620,855.00	-	-	78,404,055.07	33,583,260.01	44,134,105.00	4,338,273.32	2,803,669.85	6,941,942.97	71,482,112.04



LIST-D OF LOAN & ADVANCES AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
Advance to Colleges:-	
BTC DAV College Banikhet Chamba	2607.00
GDC, Baijnath, Kangra	3556.00
GDC Chamba	6434.00
GDC, Dehri, Kangra	20000.00
GDC, Dhairara (Kangra)	13876.00
GDC Dharamshala	13086.00
GDC, Haripur, Manali	2423.00
GDC, Indora, Kangra	2385.00
GDC, Jawalaji, Kangra	20000.00
GDC, Joginder Nagar	20000.00
GDC, KARSOG	4236.00
GDC, KULLU	20000.00
GDC, MANDI	20000.00
GDC, Nagrota Bagwan	6877.00
GDC, Nagrota Surian	20000.00
GDC, Naura	20000.00
GDC, Nurpur, Kangra	2114.00
GDC, Palampur, Kangra	20000.00
GDC, SARKAGAHAT	6037.00
GDC, Thural	20000.00
KLDAV, Palampur	20000.00
MLSM College, Sundernagar	7621.00
Advance to BE.d. Colleges:-	
Abhlashi College of Edu. Mandi	3500.00
A-One College of Edu. Kangra	3500.00
Awasthi Memorial College of Edu. Kangra	3500.00
D.D.M.P. College of Edu Kangra	3500.00
Dronacharya College of Edu. Kangra	3500.00
GCT, Dharamshala	3500.00
GDC Chamba (BEd)	3500.00
GDC, DHALIARA, KANGRA	3500.00
GDC, Jawala Ji, Kangra (BEd)	3500.00
GDC, Joginder Nager (BEd)	3500.00
GDC, Karsog (BEd)	3500.00
GDC, Kullu (BEd)	3500.00
GDC, Mandi (BEd)	3500.00
GDC, Nurpur, Kangra (BEd)	3500.00
GDC, Sarkaghat (BEd)	3500.00



Gian Jyoti Inst. of Bechelor Edu. Knagra	3500.00
Janak Raj Mahajan, BEd. College, Kangra	3500.00
Kanta College of Edu. Kangra	3500.00
KLDAV College for Women, Palampur (BEd)	3500.00
Krishma Edu. Centre Mandi	3500.00
Kshatriya College of Education. Kangra	3500.00
Laljee B.Ed College, Mandi	3500.00
Minerva College of Edu. Kangra	3500.00
Minerva Education Society, Baggi, Mandi	3500.00
MLSM Sundernagar, Mandi	3500.00
Noble College of Edu., Pandoh Mandi	3500.00
Priyadarshini College of Education, Chamba	3500.00
Rameshwari Teacher Training Inst. , Kullu	3500.00
Sharan College of Education, Kangra	3500.00
Vaishno College of Education, Kangra	3500.00
Vijay Memorial College of Education, Mandi	3500.00
Other Advances:-	
Advance to Controller of Examination	2500000.00
Advance to HPPWD Div No-II, Mandi	2109736.00
Adv. to Dr. Hitesh Kumar, AP (Botany)	100000.00
Adv. to Hem Raj, Supdt Gr-II	1209.00
Adv. to HPSEBL Sub Division-II	3486840.00
Adv. to Mamta Sharma, DSW	10000.00
Adv. to Ms Gargi, DEO	20000.00
Adv. to Sh. Deepak Puri, Supdt Gr-II	20000.00
Adv. to SPU Mandi Innovation and Enterpreneurship	105000.00
Dr. Rakesh Kumar Sharma, AP History	3000.00
Lakhveer Singh, AP (Chemistry)	8000.00
M/s HP State Electronics Dev. Corp Shimla	4304834.00
PROF. RAJESH KUMAR, PHYSICS	175000.00
Temp. Advance to Dr. Sanjay Kumar Narang, AP	20000.00
Temp. Adv. Sh. Vishal Bhatia, Peon	1000.00
Temp. Adv. to Anish (Peon)	5820.00
Temp. Adv. to Dr. Anupam Tandon, Guest Faculty	57.00
TEMP. ADV. TO DR. MANJULA, AP (CHEMISTRY)	6.00
Temp. Adv.to Dr. Vikrant Jaswal, AP (MBA)	9000.00
Temp. Adv. to SH. Rajesh Kumar (AP History)	20000.00
TOTAL:-	13279254.00



LIST-E OF SECURITY DEPOSITS AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
Electricity (Security)	173971.00
Gas (Security)	9274.00
Telephone (Security)	7193.00
TOTAL:-	190438.00

LIST-F OF OTHER ASSETS (FDR's) AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
FDR (State Bank Of India)	11571821.00
FDR (Union Bank Of India)	27681490.00
FDR (PNB)	17539124.00
Interest Accured On FDR	19245.00
Interest Accured On FDR	35627.00
TOTAL:-	56847307.00

LIST-G OF CASH & BANK BALANCE AS ON 31ST MARCH, 2023.	
PARTICULARS	AMOUNTS (RS.)
Cash in Hand	0.00
TOTAL:- A	0.00
S.B.I. A/c No.38433411167	64414768.72
S.B.I. A/c No.39358062643	9916574.77
S.B.I. A/c No.39825240539	23413328.53
HDFC A/c No. 2205	5014342.00
HDFC A/c No. 3501	2743838.30
TOTAL:- B	105502852.32
GRAND TOTAL:- (A+B)	105502852.32



THE SARDAR PATEL UNIVERSITY, MANDI, TEH. & DISTT. MANDI (H.P.)
(A STATE GOVERNEMENT UNIVERSITY)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023.

EXPENDITURE	AMOUNTS (RS.)	INCOME	AMOUNTS (RS.)
TO GENERAL EXP & COMMON SERVICES		By Interest Income	
-Advertisement Expenses 96101.00		-Interest On Saving A/c 750884.00	
-Books, Journals & Newspaper Exp. 94321.00		-Interest On FDR A/c 5878119.00	6,629,003.00
-Depreciation 6941942.97		By Development Fund & Annual Charges	
-Electricity Expenses 677833.00		-Develop Fund (Non-Subs) 92750.00	
-Medical Reimbursement 255052.00		-Develop Fund (Subs) 65875.00	
-Misc. Contingent Charges 1072857.00		-Develop Fund (Subs IRDP) 1600.00	
-Outsourcing of Services 11045425.00		-Culture Activity Fund 22250.00	
-Postage Expenses 44780.00		-Student Aid Fund 19953.00	
-Printing & Stationery Expenses 560749.00		-Youth Welfare Fund 119800.00	
-Repair & Maint. (IT Hardware) 53491.00		-Breakage Fees 279000.00	
-Repair & Maint. (Office Equipments) 0.00		-Common Room Charges 8900.00	
-Repair & Maint. (Office Building) 925177.00		-Continuaton Fees 48030.00	
-Sanitary Expenses 585945.00		-Examination Fees 20410505.04	
-Telephone/Mobile Expenses 302459.30		-Holiday Home Fees 15534.00	
-Travelling Expenses 719375.00		-Identity Card Fees 22250.00	
-Water Charges 45499.00	23421007.27	-Magazine Fees 22250.00	
TO SALARY & WAGES		-Medical Fees 22250.00	
-Salary to Staff 61338368.00		-Sports Fees 142445.00	21,293,392.04
-Wages Charges 813050.00	62151418.00		
TO OTHER CHARGES		By Monthly Charges	
-Audit/Other Fees 42527.00		-Amalgamated Fund 172315.00	
-Gas Connection Charges 4354.00		-Computer Fees 134250.00	
-Honorarium/Remuneration 5230716.00		-Dilapidation Fees 53740.00	
-Hospitality & Refreshment 864855.00		-Population Education Club Fees 53400.00	
-Legal Charges 75000.00		-Tution Fees 566580.00	980,285.00
-Module Development, Data Collection 577168			
-Office Expenses 77550.00		By Fee From Colleges	
-Rent Charges 369644.00		- Exam Centre Creation Fee 98890.00	
-Registration Charges 12485.34		- Inspection Fee. 1078725.00	
-Service Charges For CRA (NPS) 5333.00		-Affiliation Fee 1904234.00	
-V.C's Residence Expenses 298876.00		-Token Money 3136000.00	
-Website Hosting & Maint. Charges 773325.00		Security Deposited (Colleges) 1000000.00	
-Conveyance Expenses 5800.00		Applicaton Fee (Colleges) 155244.00	7,373,093.00
-Lab Glassware, Chemical, Specimen E 1946742.00			
-Water, Tank, Pump etc 162189	10446564.34	By Subs Fees	
TO TRANSPORT EXPENSES		-Subsidizes Fees 75260.00	75,260.00
-Hired Vehicle Charges 1953766.00			
-Vehicle (Insurance) 36479.00		By Non-Subs Fees	
-Petrol Expenses 339440.00		-Non-Subsidizes Fees 6950646.00	6,950,646.00
-Repair & Maint. (Vehicles) 154573.00	2484258.00		
To Examination Expenses		By On Admission	
Exam Department General Expenses 501070.00		-Admission Fees 41000.00	
Exam Printing Expenses 27553.00	528623.00	-Caution Fees (Refundable) 90800.00	
		-Library Security (Refundable) 79200.00	211,000.00
		By Other Income	
		-Application Processing Fees 1500.00	
		-Attached Vehicle Deduction 19313.00	
		-Income From University Vehicle 21074.00	
		-Residences Licence Fees 71481.00	
		-RTI Fees 5225.00	
		-Staff Recruitment Application Fees 3054169.25	
		-Student Registration Fees 7365485.38	
		-Teacher Welfare Fund 1832.00	
		-Tender Fees 21500.00	
		-University Development Fund 1522670.00	
		-Registration Fee (Seminar) 29500.00	



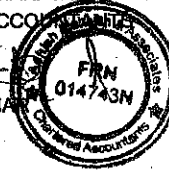
		Re-Evaluation Fee	12900.00	
		Re- Appear Fee	40000.00	
		Misc Receipts	-29816.00	
		Migration Fee	23400.00	
		Library Fine	1093.00	
		Application Fee (Student)	220797.10	
		Admission/Registration Fee (PHD)	10000.00	
		Annual Fee (MCA)	206390.00	
		Applicatoin Fee (BE.d.)	3423.00	
		Application Fee (PHD)_	227050.00	
		CMC Fee	20500.00	
		Exam Centre Change Fee	4000.00	
		Hall Maintenance Fee	3000.00	
		Late Fee	3300.00	
		Levy Charges	76076.00	12,935,862.73
		By Hostel Fee		
		-By Hostel Fee	578510.00	578,510.00
		By Excess Of Expenditure Over Income		41,975,002.84
		TOTAL:-	99,031,870.61	TOTAL:-
				99,002,054.61

AUDITORS REPORT:-

In terms of our audit report of
even date annexed.

FOR:- ASHISH MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

RAJINDER KUMAR
PARTNER
M. NO 537525
FRN. 014743N
UDIN:23537525BGXEWQ8768



PLACE:- MANDI
DATED:- 12TH JULY, 2023

THE SARDAR PATEL UNIVERSITY, MANDI, TEH. & DISTT. MANDI (H.P.)
(A STATE GOVERNMENT UNIVERSITY)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023.

RECEIPTS	AMOUNTS (RS.)	PAYMENTS	AMOUNTS (RS.)
By Opening Balance		TO GENERAL EXP & COMMON SERVICES	
-Cash in Hand	0.00	-Advertisement Expenses	96101.00
-FDR (SBI)	42142750.00	-Books, Journals & Newspaper Exp.	94321.00
-FDR (UBI)	76670035.00	-Electricity Expenses	677833.00
- FDR (PNB)	30000000.00	-Medical Reimbursement	255052.00
-Accrued Interest On FDR	1264815.00	-Misc. Contigent Charges	1072857.00
-S.B.I. A/c No.38433411167	11269860.36	-Outsourcing of Services	11045425.00
-S.B.I. A/c No.39358062643	1057049.52	-Postage Expenses	44780.00
-S.B.I. A/c No.39825240539	1453730.01	-Printing & Stationery Expenses	560749.00
	163858239.89	-Repair & Maint. (IT Hardware)	53491.00
By Grant Director Higher Education H.P		-Repair & Maint. (Office Building)	925177.00
-Grant Received for Salary	63147000.00	-Sanitary Expenses	585945.00
-Grant Received for Non-Salary	30000000.00	-Telephone/Mobile Expenses	302459.30
-Grant Received for (Capital Assets	10000000.00	-Travelling Expenses	719375.00
	103147000.00	-Water Charges	45499.00
By Interest Income			16479064.80
-Interest On Saving A/c	750884.00	TO SALARY & WAGES	
-Interest On FDR A/c	5842492.00	-Salary to Staff	61338368.00
	6593376.00	-Wages Charges	813050.00
By Development Fund & Annual Charges			62151418.00
-Develop Fund (Non-Subs)	92750.00	TO OTHER CHARGES	
-Develop Fund (Subs)	65875.00	-Audit/Other Fees	42527.00
-Develop Fund (Subs IRDP)	1600.00	-Gas Connection Charges	4354.00
-Culture Activity Fund	22250.00	-Honorarium/Remuneration	5230716.00
-Student Aid Fund	19953.00	-Hospitality & Refreshment	864855.00
-Youth Welfare Fund	119800.00	-Legal Charges	75000.00
-Breakage Fees	279000.00	-Module Devlp., Data Collection etc	577168.00
-Common Room Charges	8900.00	-Office Expenses	77550.00
-Continuaton Fees	48030.00	-Rent Charges	369644.00
-Examination Fees	20410505.04	-Registration Charges	12485.34
-Holiday Home Fees	15534.00	-Service Charges For CRA (NPS)	5333.00
-Identity Card Fees	22250.00	-V.C's Residence Expenses	298876.00
-Magazine Fees	22250.00	-Website Hosting & Maint. Charges	773325.00
-Medical Fees	22250.00	-Conveyance Expenses	5800.00
-Sports Fees	142445.00	-Lab Glassware, Chemical etc	1946742.00
	21293392.04	-Water, Tank, Pump etc	162189.00
By Monthly Charges			10446564.84
-Amalgamated Fund	172315.00	TO TRANSPORT EXPENSES	
-Computer Fees	134250.00	-Hired Vehicle Charges	1953766.00
-Dilapidation Fees	53740.00	-Vehicle (Insurance)	36479.00
-Population Education Club Fees	53400.00	-Petrol Expenses	339440.00
-Tution Fees	566580.00	-Repair & Maint. (Vehicles)	154573.00
	980285.00		2484258.00



By Fee From Colleges			To Examination Expenses		
- Exam Centre Creation Fee	98890.00		-Exam Department General Exp.	501070.00	528623.00
- Inspection Fee	1078725.00		-Exam Printing Expenses	27553.00	
-Affiliation Fee	1904234.00				
-Token Money	3136000.00		To Capital Investment		
-Security Deposited (Colleges)	1000000.00	7373093.00	-Furniture & Fixture (Classroom)	2300752.00	
-Applicaton Fee (Colleges)	155244.00		-Furniture & Fixture (Office)	33269447.00	
			-Furniture & Fixture (VC Residence)	71924.00	
By Subs Fees			-Furniture & Fixture (girls Hostel)	1169006.00	
-Subsidizes Fees	75260.00	75260.00	-IT Software	18989.00	
			-New University Buildings	486750.00	
By Non-Subs Fees			-IT Hardware Equipments	11983958.00	
-Non-Subsidizes Fees	6950646.00	6950646.00	-LAB EQUIPMENT Physics)	6356955.00	
			-Library BOOKS	472281.00	
By On Admission			-Office Equipments	5030991.00	61412551.00
-Admission Fees	41000.00		-Equipment (Girls hostel)	251498.00	
-Caution Fees (Refundable)	90800.00				
-Library Security (Refundable)	79200.00	211000.00	To Loan and Advances		
			-Advance to College	271252.00	
By Other Income			-Advance to BE.d. College	108500.00	
-Application Processing Fees	1500.00		-Advance to Controller of Exam.	2500000.00	
-Attached Vehicle Deduction	19313.00		-Adv. To Hitesh Kumar	100000.00	
-Income From University Vehicle	21074.00		-Adv. To Mamta Sharma	10000.00	
-Residences Licence Fees	71481.00		-Adv. To Gargi, DEO	20000.00	
-RTI Fees	5225.00		-Adv. To Deepal Puri, Supdt. Gr-II	20000.00	
-Staff Recruitment Application Fee	3054169.25		-Adv. To Rakesh Kumar Shrama	3000.00	
-Student Registration Fees	7365485.38		-Adv. To Lakhveer Singh	8000.00	
-Teacher Welfare Fund	1832.00		-Adv. To HPSEDC, Shimla	4282175.00	
-Tender Fees	21500.00		-Adv. To Rajesh Kumar	175000.00	
-University Development Fund	1522670.00		-Adv. To Sanjay Kumar Narang	20000.00	
Registration Fee (Seminar)	29500.00		-Adv. To Vishal Bhaitha	1000.00	
Re-Evaluation Fee	12900.00		-Adv. To Anish	5820.00	
Re- Appear Fee	40000.00		-Adv. To Anupam Tandon	57.00	
Migration Fee	23400.00		-Adv. To Manjula	6.00	
Library Fine	1093.00		-Adv. To Vikrant Jaswal	9000.00	
* Application Fee (Student)	220797.10		-Adv. To Rajesh Kumar	0.00	
Admission/Registration Fee (PHD)	10000.00		-Adv. To HPSEBL	250000.00	7888810.00
Annual Fee (MCA)	206390.00		-Adv. To SPU Mandi Innovation etc	105000.00	
Applicatoin Fee (BE.d.)	3423.00		To Security Deposited		
Application Fee (PhD)	227050.00		-Security (Electricity)	150000.00	150000.00
CMC Fee	20500.00				
Exam Centre Change Fee	4000.00		To Loans and Liabilities Paid		
Hall Maintenance Fee	3000.00		-TDS U/ s 94C	130.00	
Late Fee	3300.00		M.Son Steel Furniture Industry	733658.00	733788.00
Levy Charges	76076.00	12965678.79			



-29-60-

By Hostel Fee				To Closing Balance	
-By Hostel Fee	578510.00	578510.00		Cash in Hand	0.00
B: Loan & Liabilities				-FDR (SBI)	11571821.00
-TDS CGST 1%	40710.50			-FDR (UBI)	27681490.00
-TDS IGST 2%	18368.00			- FDR (PNB)	17539124.00
-TDS SGST 1%	40710.50			-Accrued Interest On FDR	19245.00
-KLDVA College of Women	18619.00			-S.B.I. A/c No.38433411167	64414768.72
-Lord Buddha College of Education	9200.00			-S.B.I. A/c No.39358062643	9916574.77
-Noble College of Education	9200.00			-S.B.I. A/c No.39825240539	23413328.53
-Rameshwari Teacher Training Instt	75000.00			-HDFC A/c No. 2205	5014342.00
-EMD	70000.00			-HDFC A/c No. 3501	2743644.00
-CPS Sub (Employee's)	7164.00				162314338.02
-CPS Sub (Employer's)	10028.00				
-TDS U/ s 94C	247940				
-TDS U/ s 94J	3376.00				
-TDS U/s 92	12618.00	562934.00			
TOTAL:-		324589414.66			324589414.66

AUDITORS REPORT:-

In terms of our audit report of even date annexed.

FOR:- ASHISH MAHAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

RAJINDER KUMAR
PARTNER

M. NO 537525
FRN. 014743N

UDIN:23537525BGXEWQ8768

PLACE:- MANDI

DATED:- 12TH JULY, 2023