



GOVT.
COLLEGE
KULLU

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Self-Assessment Report (SAR) for Annual Internal Ranking (AIR) of Govt. Colleges of Himachal Pradesh for the Academic Session 2024-25

Criterion 7- Miscellaneous

7.3 AG Audit paras settled up to date
Yes
AG AUDIT Settled

Audit and Inspection Note on the accounts of the Government College Kullu Distt. Kullu for the period from 01/2015 to 02/2019

Part-I

INTRODUCTION

The main objective of Govt. Degree Kullu, District Kullu, is to provide quality higher education to the Students and implement the state/central sponsored scheme Rashtriya Uchchar Shiksha Abhiyan (RUSA).

(A) Officers' in charge

Charge of the office during the period covered under audit was held by following officers:

Name & designation	Period from	Period To
Sh. Yas Pal Mahant, Principal	07.02.2014	31.03.2015
Sh Nand Lal Sharma, Principal	07.04.2015	10.01.2019
Smt. Bandana Vaidya, Principal	10.01.2019	To date

(B) Party Composition and period of audit

The present inspection which includes a general examination and test check on the accounts of the College, Kullu, Distt. Kullu for the period from 01/2015 to 02/2019 was conducted by an audit party comprising of Sh. K.C. Dhulia, Sr. Audit Officer, Praveen Kumar Sen Supervisor and Sh. Puneet Kumar, Sr. Auditor with effect from 05.03.2019 to 08.03.2019.

(C) Budget and financial performance

The Budget and expenditure of the last three years of Government College Kullu Distt. Kullu was as under:

Amount in Rs.

Year	Budget	Expenditure
2015-16	60364208	58033104
2016-17	65214083	62845194
2017-18	65311353	65143830
2018-19 (upto 01/2019)	74981685	60629158

Figures supplied by the Department

Note: the audit has been conducted in accordance with the Auditing Standards of CAG.

Part : II: Current Audit Findings

Audit findings of the current audit are embodied in the succeeding paragraphs

Part II (A) : Significant Audit Findings

-----Nil-----

Part II(B) : Other Audit Findings

Para 1: Late deposit of receipts in Government account Rs.25.77 lakh.

Rule 3 (i) of Himachal Pradesh Financial Rules, 2009 provides that all moneys received by or on behalf of the Government either as dues of the Government or otherwise for deposit, remittance there from, shall be brought into Government account immediately (on subsequent day, if not possible on the same day), in accordance with such general or special rules as may be issued under the constitution and under any other rules and instructions of the Government, issued from time to time.

Test check of records of the Principal, Govt. Degree College, Kullu revealed that Rs.2576950/- collected as admission fee, tuition fee, late fee from the students were deposited into Govt. Treasury after a delay ranging between 1 and 75 days as detailed below which was in contravention of above rules.

Period of receipt	Amount (Rs)	Date of Deposit	Challan No	Date	Delay ranging Between
21.06.2016 to 20.07.2016	653275	22.07.2016	40	22.07.2016	1 day and 30 days
16.06.2017 to 03.07.2017	663525	31.08.2017	HIMGRN-B17 H138725	31.08.2017	58 days and 75 days
18.06.2018 to 21.07.2018	1260150	25.07.2018	HIMGRN-B18 G139296	25.07.2018	3 days and 36 days
Total	2576950				

It was also noticed that the amounts of fees and funds received had not been worked out on daily basis i.e. on the date of receipt in the fee Collection Register maintained by the college

Settled vide letter No. EDN-4
(5) C (15) / 66- Audit Report
dated 20/2/21

Principal
Govt. College Kullu (H.P.)

In reply to the audit memo No. 6 dated 08.03.2019 the Principal confirmed the facts and figures and stated that the amount collected from students as admission fee, tuition fee, late fee were kept in bank account and deposited into the treasury later on. Reply is not acceptable in audit because the rule stipulates that the moneys collected on behalf of Govt. should be deposited into Govt. exchequer immediately after the collection.

Para 2: Non-deposit of Govt. receipts into Government exchequer Rs 2.01 lakh.

Rule 3 (i) of Himachal Pradesh Financial Rules, 2009 provides that all moneys received by or on behalf of the Government either as dues of the Government or otherwise for deposit, remittance there from, shall be brought into Government account immediately (on subsequent day, if not possible on the same day), in accordance with such general or special rules as may be issued under the constitution and under any other rules and instructions of the Government, issued from time to time.

Test check of records of the Principal, Govt. College, Kullu revealed that receipts amounting to ₹ 388900 (₹ 201100 received from the Co-ordinator IGNOU Study Centre Kullu during the period 8/2015 to 2/2019 on account of Room Rent and ₹ 187800 collected on account of rent of canteen accommodation and electricity and water charges as per Annexure B) received by the college as per Annexure A and Annexure B to this Para have not been deposited in the Govt. account and were lying deposited in bank accounts which was irregular.

In reply to the audit memo No. 5 and 7 dated 08.03.2019 the Principal confirmed the facts and figures and stated that the amount received from the Co-ordinator IGNOU and on account of rent of canteen and water and electricity charges will be deposited into the Govt. exchequer.

Compliance would be awaited in audit.

the dealing Assistants of different branches had made available records to audit for checking

Principal

Govt. Degree College

Kullu, Distt. Kullu

Sr. Audit Officer

Camp at Kullu

Annexure Ato Para 2

Sr No.	Period of examination	No. of students	Rate	Amount (Rs)	Paid to Principal vide cheque No.	Date
1	TEE June, 2015	781	@ Rs.10/- per student	7810	652709	24.08.2015
2	TEE December, 2015	993	@ Rs.10/- per student	9930	368503	28.03.2016
3	TEE June, 2016	2450	@ Rs.10/- per student	24500	368598	30.08.2016
4	TEE December, 2016	1922	@ Rs.10/- per student	19220	144795	27.03.2017
5	TEE June, 2017	4227	@ Rs.10/- per student	42270	996359	23.06.2017
6	TEE December, 2017	2038	@ Rs.10/- per student	20380	820756	26.12.2017
7	TEE June, 2018	4534	@ Rs.10/- per student	45340	993867	05.09.2018
8	TEE December, 2018	3165	@ Rs.10/- per student	31650	082065	07.02.2019
	Total	20110		201100		

Annexure B to Para 2

Period	Rate	Rent / received(Rs.)	Date of receipt	Water/electricity charges (Rs)	Date of receipt	Total(Rs)
7/2017 to11/2017	@ Rs 11000 p.m.	55000	05.07.2017	1000	05.07.2017	56000
		0		200	30.06.2017	200
12/2017	@ Rs 5100 p.m.	5100	27.04.2018	0	0	5100
2/2018 to 4/2018 & 6/2018	@ Rs 5100 p.m.	20400	14.06.2018	1700	14.06.2018	22100
7/2018 to 12/2018	@ Rs 13000 p.m.	78000	02.07.2018	0	0	78000
		0		4000	27.11.2018	4000
2/2019 to 3/2019	@ Rs 10000 p.m.	20000	16.02.19	2400	16.02.2019	22400
				9300	G.Total	187800
	Total	178500				

2(15) 1/66 - Audit Report dated 20/3

Principal
Govt. College Kullu (H.P.)

Para 3: Excess Reimbursement of Medical Expenses Rs.0.06 lakh

As per the instruction issued by the HP. State Govt. the reimbursement of expenses incurred in connection with the medical treatment by a Govt. Servant shall be restricted to the rates charged by the Govt. Hospital of the state Govt. or the IGMC. During test check of records of the Principal, Govt. Degree College Kullu, Distt.Kullu, it was noticed that the reimbursement of medical expenses of the following Govt. Servants had not been restricted to the rates charged by IGMC/Govt. Hospital of the state. Consequently the reimbursement of medical expenses to them had been made in excess by Rs.5670 as detailed below:

S. No.	Bill No. & Date	Name of Employee	Relation	Name of Medicines/Tests	Amount Reimbursed	Amount Reimbursable	Excess Amount Paid	Remarks
1	10027dt. 01.08.16	Dr. Nand Lal Sharma	Daughter	1) USG ABD 2) CBC 3) FFT 4) URINCS 5) Room Rent	1200 320 360 350 1390	400 50 50 50 600	600 270 310 300 790	2270
2	62 dt. 06.01.16	Charn Ahluwalia	Self	Biopsy Instrument Gun	2200	--	2200	2200
3	22 dt 23.07.15	Madhu r Veena Thakur	Self	Ultrasound	1600	400	1200	1200
						Total	5670	

In reply to the audit memo No. 8 dated 08.03.2019 the Principal confirmed the facts and figures and stated that the excess reimbursement of medical expenses will be recovered and deposited into Govt. exchequer. Reply is not acceptable because the reimbursement should have been restricted to the rates charged by IGMC/Govt. Hospitals.

Compliance would be awaited in audit.

Settled vide letter No. B-DM-1-HCS) C
(15) 1/66 - Audit Report dated
20/3/21

Para4(A) : Non writing of RUSA cash book of expenditure Rs.61.87 lakh

Principal
Voluntary College Kullu (H.P)

Rule 2.2(ii to vi) of Chapter-II of Himachal Pradesh Financial Rules, 1971 provides that;

1. all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check;
2. cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct,;
3. at the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General. Such certificate must be signed by the head of the office who should invariably date the signature. If, however, the head of the office is absent from headquarters at the end of the month, he may delegate the duty of verifying the cash balance to a gazetted government servant, or, if there is no gazetted government servant to his office Superintendent, Head Clerk or other similar ministerial official of corresponding rank; but he should personally verify the cash balance on his return to headquarters.
4. when government moneys in the custody of a government officer are paid into the treasury or the bank, the head of the office making such payments should compare the Treasury Officer's or the bank's receipt on the challan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the bank. By the 15th of every month, he should obtain from the treasury a consolidated receipt for all remittances made during the previous month, which should be compared with the postings in the cash book.

During test check of records it was noticed that expenditure amounting Rs6187143/- of RUSA account had not been recorded in the RUSA cash book as per Annexure "C" which was irregular. It was further noticed that the closing balances and the entries of transactions recorded in the cash book had not been attested by the DDO/HO Office by putting the signatures/initials there against. Closing Balances had also not been recorded in words and the totals of the cash book had neither been verified by the head of office nor got verified from some other subordinate official other than the writer of the cash book.

In reply to the audit memo No. 9 dated 08.03.2019 the Principal confirmed the facts and figures and stated that the transactions will now be recorded in the cash book. Reply is not acceptable in audit because all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

Compliance would be awaited in audit.

*Settled vide letter No. EDMC-H
(5) C(15)1/66- Audit Report
dated 20/3/21*

Para 4 (B): Irregularities in maintenance of cash book.

Rule 2.2 of Himachal Pradesh Financial Rules, 1971 provides as under:

*Signature
Principal
Govt. College Kullu (H.P.)*

- i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.
- ii) The cashbook should be closed regularly and checked completely. The head of the office should verify the totalling of the cashbook or have this done by some responsible subordinate other than writer of the cashbook.
- iii) At the end of each month should verify the cash balance in the cashbook and record a signed and dated certificate to that effect.
- iv) An erasure or over writing of any entry once made in the cashbook is strictly prohibited. If a mistake is discovered it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines and head of the office should initial such entries.
- v) Page numbers should be inserted through machine in the cashbook.

During test check of the records it was noticed that the cashbooks were not being maintained as per the above provisions.

In reply to the audit memo No.10 dated 08.03.2019 the Principal confirmed the facts and figures and stated that cash book could not be maintained properly due to un-awareness of the provision of the rule. Reply is not acceptable in audit because cash book is an important document and it should be maintained in accordance with the provisions of the rule *ibid*.

Part-III

Follow up on findings outstanding from previous reports

Following Paras of the previous Audit Reports were outstanding at the commencement of the current Audit. These Paras have been reviewed and the position thereof has been given in the remarks column against each of these Paras.

Sr. No.	Inspection period	Para No.	Subject	Amount(In Lakh)	Remarks
1	1/2005 to 12/2014	1	Irregular drawl of salary.	7.17	Para already settled vide HQ letter No.S. S/1/Adhoc-Committee/2015-16/24/02/2016
	--do--	2 A	Irregular/paymentof family planning allowance to Smt Anju Rani Chauhan Associate Profassor.	0.48	----do---
		2 B	Irregular Payment of F P A to Smt. Safali	0.33	----do---
	---do---	3	Excess payment in medical claim	0.11	--do---
	---do---	4	Non recovery of library books	Rs 3932/-	--do--

Part-IV Best practices

Nil

Part-V Acknowledgement

Part-IV Best practices

Nil

Part-V Acknowledgement

All the dealing Assistants of different branches had made available records to audit for checking.

Principal

Govt. Degree College

Kullu, Distt.Kullu

Sr. Audit Officer

Camp at Kullu

Attested
[Signature]
AAO

Annexure A to Para 2

Sr No.	Period of examination	No. of students	Rate	Amount (Rs)	Paid to Principal vide	Date