



Govt college Kullu-175101

UGC -NAAC accredited

B++institution Phone No.

&Fax -01902-222568

E-mail: gckullu-hp@nic.in



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SUPPORTING DOCUMENTS

6.4.1- Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/ non-government organizations) and conducts financial audits regularly (internal and external).



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6.4.1: The college is fully funded by HP Government in all respects including salary, pension, TA, DA, medical claims, infrastructure, office expenses etc. For budgetary allocations, the developmental plans are submitted to Department of Higher Education that sanctions budgets after evaluating the priorities and urgency of the situations.

The Amalgamated Fund and other student funds are utilised according to directions given under chapter IV of Himachal Pradesh Revised Education Code 2011 for expenditure on student welfare activities after completing all codal formalities by conveners, approved by the bursar and sanctioned by the Principal/DDO.

Chapter IV of HP
revised education
code 2011

<https://education.hp.gov.in/sites/default/files/chapter4.pdf>

PTA Fund: The PTA fund is utilised under regulations framed by college as per Government guidelines for engaging staff and development activities.

To
The Branch Manager
KCCB College Gate
Dhalpur Kullu (H.P.)

Kindly Transfer the following amount from our PTA Fund a/c no. **20006507323** in respect of following employees in their bank account numbers mentioned below in lieu of salary/honorarium/remuneration for the month of Dec. 2023

SALARY STATEMENT OF PTA FACULTY FOR THE MONTH OF Dec 2023							
Sr. No.	Name	Designation	G.Total	Account No.	Name of Bank	IFSC Code	Signature
1	Manisha Thakur	DATA OP	10650	50065147174	KCCB KULLU	KACE0000006	
2	Damyanti	ASST. LIB	13310	20006511635	KCCB KULLU	KACE0000006	
3	Damyanti Devi	Restorer	11740	20006508633	KCCB KULLU	KACE0000006	
4	Sh Kiran Chand	LA	10000	50065041519	KCCB KULLU	KACE0000006	
5	Sh Kiran Chand	LA	2550	50065041519	KCCB KULLU	KACE0000006	
6	Sh Jai Nand	ASSTT CHM	10000	20006508702	KCCB KULLU	KACE0000006	
7	Sh Narayan Singh	ASSTT PHY	10000	20006510596	KCCB KULLU	KACE0000006	
8	Sh Prakash Chand	DIG LIB ATD.	2090	20006505687	KCCB KULLU	KACE0000006	
9	Smt Hem Lata	LA	10000	20006511169	KCCB KULLU	KACE0000006	
10	Smt Oma Devi	LA	8420	50058145131	KCCB KULLU	KACE0000006	
11	Sh Vidya Sagar	TI	11740	20006506589	KCCB KULLU	KACE0000006	
12	Sh Rajesh	Mali	3180	34029597874	SBI KULLU	SBIN0000672	
	G. Total		103680				

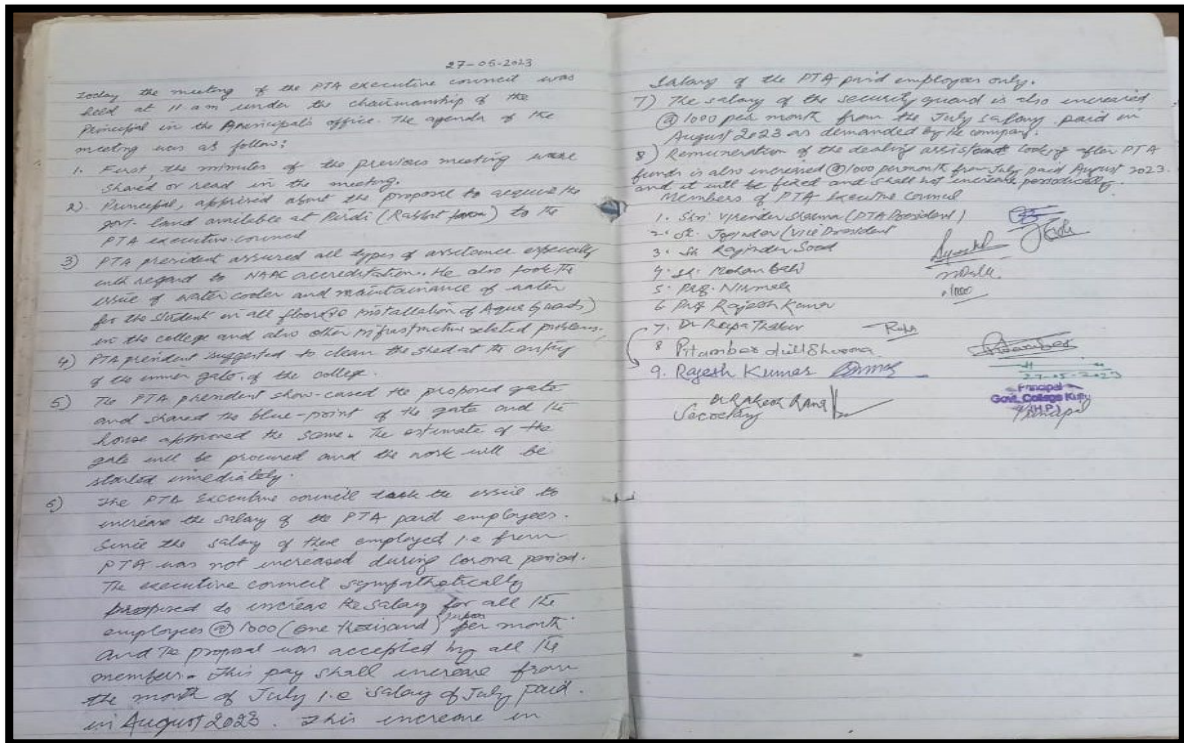
Chq. No.
Dated

[Signature]
Principal
Pradwara College
Kullu (H.P.)

Staff engaged by PTA is paid salary from PTA fund.



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Minutes of PTA meeting- proposals for salary and developmental activities

OSA: Alumni Contribution - Alumni association of the college contributes towards the welfare of the college.

<https://www.gckullu.ac.in/OSA.aspx>



Donated by OSA



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Donated by OSA

B.Voc.: Funding of B. Voc courses is made by HP government. Funds generated through Self-financing courses are utilised as per HP government guidelines.

<p>Vocational courses related HP Govt. guidelines</p>	<p>https://nsgfhp.org/index.php</p>
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Staff Donations: Needy students are helped by staff donations collectively or individually.

Institutional Level Scholarship provided for the students during the Last Five Year

Date and Year	Name of Scheme	Name of Candidate	Amount	Cheque No
21/12/2017	Freeships Donation Fund	Ayushi	6500	614159
29/06/2019	Freeships Donation Fund	Ayushi	5000	951404
04/3/2021	Freeships Donation Fund	Ayushi	2000	
15/12/2021	Freeships Donation Fund	Ashok Kumar	2500 and 3332	951413 and 951414

Principal
College Kullu



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Staff fund = ₹81,730.00
 Donation fund = ₹10,900.00
 Total = ₹92,630.00

12/2021 Payment done to Post-Ratna Dev to pay the hostel dues of Alok through (Cheque No. 951413 and 951414) ₹2500.00
 or ₹3332.00
 Payment done by me ₹560.00 to Mr. Laxman owner of college canteen (for a round during staff working)
 Opening balance = ₹34739.00
 SF = 23339.00
 - 560.00
 23279.00
 DF = 10900.00
 - 5832.00
 5068.00
 Donation fund deposited = 6350.00
 11418.00

01-03-2021 Cash ₹8000/- deposited as collection from teachers to help the student.
 Total collection was ₹10,000
 and 2000 was given to Pragathi to pay (donation)
 opening Balance = 21059.00
 closing Balance = 21379.00
 Staff fund = 18479.00
 Donation fund = 10900.00
 = 29379.00

Staff Donations



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Special Grants

1. Utkrisht Mahavidyalaya Yojna: The special grant of one crore under Utkrisht Mahavidyalaya Yojna was spent as per fund allocations for various activities/infrastructures/ etc.

Prof. Man Singh Khanna
27/11/21

3070
27/11/21
KULLU

Kajal

EDN-H(8)A(6)-(Utkrisht Mahavidyalaya)
 Directorate of Higher Education
 Himachal Pradesh.
 Email: dhe-sml-hp@gov.in, college_branch@rediffmail.com
 Phone No. 0177-2653120,2653575,Ext. 221 Fax: 0177-2812882

Dated : Shimla-171001, the 24th November, 2021 24 NOV 2021

To
 The Principal,
 Govt. Degree College Kullu,
 Distt. Kullu H.P.

Subject: - **Instruction regarding incurring of sanctioned amount Rs. 1.00 crore in r/o Utkrisht Mahavidyalaya allocation of budget thereof.**

Memo:
 The State Govt. vide Secretary (Education) to the govt. of H.P letter No. EDN-A-Ka(1)-Utkrisht Mahavidyalaya Yojana. Accordingly 75 % of Rs. 1.00 crore is being allocated to you as per details given here under for the current financial year 2021-22: -

Sr. No.	Component	Total approved Budget	Budget allocated. (75% of total)	Head of Account
1.	Academic up-gradation i.e. starting of new courses such as foreign language, JELET coaching. Shorty terms technical courses along with their native degree courses and introduction of other disciplines according to the present day requirement.	Rs. 05.00 Lakh	Rs. 3.75 Lakh	₹ 20.00 Lakh in SOE-"20-OC" (₹ 14.46 lakh under HOA 2202-03-103-12 S00N-Demand No.08-Educator & ₹ 5.54 lakh under HOA 2202-03-789-11 S00N D. No. 32-SCDP)
2.	Research centre for minor small research project to be executed by teachers.	Rs. 05.00 Lakh	Rs. 3.75 Lakh	
3.	Robust highly Modern placement and career guidance cell capable of empowering students through OJT and trainings making students employable and organizing job melas. It should be capable of providing academic industry interface & collaborations.	Rs. 10.00 Lakh	Rs. 7.50 Lakh	
4.	To strengthen existing sports and cultural infrastructure and creation of new infrastructure for the sports and cultural activities.	Rs. 20.00 Lakh	Rs. 15.00 Lakh	₹ 32.00 Lakh in SOE-"33-M&S" (₹ 23.14 lakh under HOA 2202-03-103-12 S00N-Demand No.08-Education & ₹ 8.86 lakh under HOA 2202-03-789-11 S00N D. No. 32-SCDP)
	Smart class rooms & virtual class rooms.	Rs. 12.00 Lakh	Rs. 9.00 Lakh	
5.	Civil work: Need based Repair & Maintenance / Renovation up gradation and beautification of college campus to give it world class look.	Rs. 25.00 Lakh	Rs. 18.75 Lakh	₹ 25.00 Lakh in SOE-"36-Minor Works" (₹ 18.07 lakh under HOA 2202-03-103-12 S00N-Demand No.08-Education & ₹ 6.93 lakh under HOA 2202-03-789-11 S00N D. No. 32-SCDP)



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Utkrish Mahavidyalaya yojna Proposal				
S. No.	Component	Funds Allocated	Proposed Activity/Work	Action Taken
1.	Academic upgradation i.e. Starting of New Courses Such as Foreign Language, ILET coaching, Short term Technical Courses along with their native degree course and introduction of other discipline according to present day requirement	5 lacs	<ol style="list-style-type: none"> 1. Certificate Course in GST and Income Tax filing 2. Certificate Course in Communication Skills (English) 3. Certificate Course in Leadership & Management. 4. Certificate Course in Legal Literacy 	Committee has been formed to develop the mechanism & syllabus for the Paid Add on Come.
2.	To Strengthen existing sport and cultural infrastructure and creation of new infrastructure for the sport and culture.	20 lacs 4 Lacs	<ol style="list-style-type: none"> 1. Development of Cricket Pitch 2. Purchase of Folk Instruments. 	Site has been selected for Cricket Pitch.
3.	Civil Work: Needed based repair & Maintenance/renovation upgradation and beautification of college campus to give it world class look	25 lacs 15	<ol style="list-style-type: none"> 1. Renovation of Campus 2. Development of Botanical Garden 3. Renovation of Toilets (Boys & Girls) 	A Committee has been formed & site has been selected to develop Botanical Garden.
4.	Complete digitization of office work, fee collection, admission, examination MISC.(Management of Student information) e-Library, smart class room, virtual class room	30 lacs ERP at Computer	<ol style="list-style-type: none"> 1. Purchase and Installation of LMS / MIS 2. Upgradation of Smart Classroom. 3. Establishment of Language Lab (English & Sanskrit) 	A Committee has been formed to search for appropriate MIS system for college.
5.	Research Centre for minor small research projects to be executed by teachers	5 lacs Camp	<ol style="list-style-type: none"> 1. Establishment of Research Centre 	A Committee has been formed to select suitable space & other requirements for Research Centre in College.
6.	Robust highly Modern Placement and Career guidance cell capable of empowering students' employable and organizing job melas. It should be capable of providing academic industry interface and collaboration	10 lacs	<ol style="list-style-type: none"> 1. Establishment of Fully equipped Placement cell. 2. Organization of Job Fair. 3. Collaboration with Public/ private industries in Local Area. 	Committee has been formed to organize for fair and search probability of collaboration with the Industries in Local area
7.	Recurring expenditure needed to run the above facilities.	5 lacs	<ol style="list-style-type: none"> 1. Office expenditure for the above activities. 	-


 Head of Institution
 Govt. College Kullu
 (H.P.)



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**Government College, Kullu
Utkrishi Mahavidyalaya yojna (Detailed Report)**

S. No.	Component	Funds Allocated	Activity/Work	Report	Remarks
1.	Academic upgradation i.e. Starting of New Courses Such as Foreign Language, IELET coaching, Short term Technical Courses along with their native degree course and introduction of other discipline according to present day requirement	5Lacs	<ol style="list-style-type: none"> 1. Certificate Course in GST and Income Tax filling. 2. Certificate Course in Communication Skills (English). 3. Certificate Course in Leadership & Management. 4. Certificate course in Pruning & grafting. 	<p>It is submitted that Deptt. Of English, Public Adm. Botany and Commerce of GC Kullu has conducted the certificate courses cited above under utkrishi Mahavidyalaya yojna in session 2021-22. In which 35 students completed the certificate course in "Leadership and Management", 55 students completed the certificate course in "Communication skill in English", 35 students completed the certificate course in "Maintenance of Orchard: Pruning and grafting and 4 students completed the certificate course in "Income tax filling". All the courses were highly beneficial for the students.</p>	
2.	To Strengthen existing sport and cultural infrastructure and creation of new infrastructure for the sport and culture.	20 lacs	<ol style="list-style-type: none"> 1. Purchase of Folk Instruments. 2. Purchase of Sports equipment. 	<p>Culture: An amount of Rs. 5,64,600/- (Five Lakh Sixty Four Thousand Six Hundred Only) were spent to purchase</p>	

	Robust highly Modern Placement and Career guidance cell capable of empowering students' employable and organizing job melas. It should be capable of providing academic industry interface and collaboration	10 lacs	<ol style="list-style-type: none"> 1. Establishment of Fully equipped Placement cell. 2. Organization of Job Fair. 3. Collaboration with Public/private industries in Local Area. 	<p>Report on career counseling and placement cell: Career counseling has established one career counseling room with following facilities :- 1.65" Fully interactive panel with windows and android connectivity. The interactive panel has LAN and WiFi connections for connectivity.</p> <p>2The room also has a HD video camera and wireless Audio and voice system for video-conferencing and virtual classes.</p> <p>3. Conference table and 8 conference chair for videoconferences.</p> <p>4. Three All in one Computer with WiFi connectivity and one Full Duplex Printer/ Scanner/Fax system.</p> <p>5. This career counseling room enables college to expose student to career counseling, video conferencing and virtual classes</p>	
7.	Recurring expenditure needed to run the above facilities.	5 lacs	<ol style="list-style-type: none"> 1. Office expenditure for the above activities. 	<p>3 Computers were purchased for office work including 3 full duplex printers/scanner.</p>	

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2. RUSA Grant: The RUSA grant of 1.5 crores was also spent as per the guidelines for fund allocation.

RUSA GRANT					
A.Civil Work/New Construction					
Sub-Head	Facility Created	Amount Utilized	Executing Agency		Physical & Financial Progress in Percentage
			Name of Agency	Date of fund Transfer	
Indoor Stadium	Indoor Stadium	5000000.00	BSNL	12-02-2019	Under Progress
	Indoor Stadium	3700000.00	BSNL HQ N/Delhu	16.3.2021	
	Total	8700000.00			
Up-gradation/renovation					
Establishment of GIS Laboratory	Vitrified Tiles	176214.00	Ganpati Marble Khaleli	26-09-2018	Completed
	Wooden Work	75324.00	PPA to Labour pavment 33459-	07-11-2018	
	Electric Work	17548.00	M/S Suruya Salnes G Nagar 40865	02-11-2018	
	Sana	12500.00	M/S Rubby Electronics Kullu	02-11-2018	
	Desktop (Core i3-7100 4GB RAM DDR4 1TB HDD)	496500.00	Saurav Bhardwaj Kullu	02-11-2018	
	Online Inverter UPS 6VA, 100AH (20 Batteries)	359500.00	M/S DSM Info Tech Kullu	27-11-2018	
	HP Printer	13800.00	M/S DSM Info Tech Kullu	27-11-2018	
	Construction Work	17550.00	PPA Parth Enterprises Gandhi Nagar	19-10-2018	
	GPS Device	17000.00	M/S DSM Info Tech Kullu	27-11-2018	
	Revolving Chairs	99120.00	M/S Furniture Mohal Shamshi	27-11-2018	
	Paint Work	13936.00	Mahmood, Shamata Kumar 7476-	14-12-2018	
			M/S Prashar Enterprises Kullu 6460-	11-12-2018	
	Total	1298992.00			
Development of Chemistry Laboratory	Sand	15000.00	Saurav Bhardwaj Kullu	18-03-2019	Completed
	Aggregate	7500.00	Saurav Bhardwaj Kullu	18-03-2019	
	Bricks	9250.00	M/S Jay Enterprises Ramshila	26-11-2018	
	Tiles	53808.00	M/S Ganpati marble Shamshi	23-11-2018	
			Labour work	25-03-2019	
			Labour Work	13-02-2019	
			Labour Work	21-01-2019	
			Dr. Brij Bala(Adv)	17-10-2018	
	Concrete Work	292294.00	M/S Parth Enterprises G Nagar	21-12-2018	
	Electric Work	28885.00	Rubby Electric work AB Kullu	12-02-2019	
	Wooden Work	11650.00	M/S Surya Sales Gandhi Nagar	12-02-2019	
Paint Work	18260.00	Shanta Kuma,Mulmud and M/S Prashar Enterprises Shishamati	02-03-2019		
Gas Fitting	116690.00	Rao Gas service Mandi	19-02-2019		
Sign Board	1200.00	Pankaj Arts Kullu	31-07-2019		
Floor Work	5664.00	M/S Ganpati marble Bajaura	29-03-2019		
Total	560201.00				
Administrative Building	A.C. 1.5 Ton	294600.00	MS/ Raman Enterprises SB Kullu	18-10-2018	Completed
	Office Table	11800.00	Anand enterprises Badah	17-10-2018	
	Steel Almirah	9440.00	Anand enterprises Badah	17-10-2018	
	Lenovo Desktop i3-7100	37400.00	Parth Enterprises Gandhi Nagar Kullu	19-10-2018	
	HP LeserJet Printer	27600.00	Parth Enterprises Gandhi Nagar Kullu	19-10-2018	
	UPS	4800.00	Parth Enterprises Gandhi Nagar Kullu	19-10-2018	
	Total	69800.00			
Solar Power Plant	PTA GC Kullu Solar Power Plant	385640.00			Completed
	Solar two way meter	32088.00	FTA account	03-05-2020	
	Establishment of Solar Power Plant	80026.00	M/S auto Power Bajura	12-05-2020	
Smart Class Room	Total	626220.00	Project Officer Himuja Kullu	25-02-2019	
	Digital Podium (Model : i-Touch Lectern)	483800.00	M/S Infa Lab. Ambla	11-12-2018	
Total	483800.00				
Campus Development	Repair of Ceiling (Library Hall)	187304.00	Labour Work	07-11-2018	Completed
	Iron Benches	127322.00	Anupama Glass & Plywood store SB Kullu	07-11-2018	
	Airport Benches	87320.00	Labour Work	14-12-2018	
	Swing	84960.00	Anand enterprises Badah	22-10-2018	
			Anand enterprises Badah	22-10-2018	
Total	486906.00				
Basketball Court	Pole	262000.00	M/S Sports Land Dhalpur	10-02-2021	
	Pole	262000.00			
Equipments	Desktop i3-7100	374000.00	DSM Info-Tech AB Kullu	19-10-2018	Completed
	UPS	24000.00	DSM Info-Tech AB Kullu	19-10-2018	
			DPS Publishing House Darya Garj New Delhi	19-02-2019	

Principal
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 D.O. Code 212



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Books	279471.00	M/S Academic & Agrovet Books Ansari Road Delhi	14-01-2019	
Digital Podium (Model : i-Touch Lectern)	483800.00	Infra Lab Ambla Cantt.	21-12-2108	
Digital Podium with Camera	497000.00	Infra Lab Ambla Cantt.	18-03-2021	
Total	1658271.00			
	14924844.00			

Principal
 Govt. College Kullu (G.P.)
 D.D.O. Code 212

RUSA Grant

The principal who is the DDO of the college takes steps for the optimal utilisation of the funds available as per priorities and according to HPFR 2009. The principal in consultation with the Advisory Committee, IQAC, College Development Committee and HODs gives permission for purchase/developmental activities. As per government notification, utmost priority for procurement of equipment is given to GeM portal. However, purchases are also made from agencies having government rate contracts and on quotation if need arises. The purchase committee after completing all codal formalities makes the purchases and payments are made through Public Finance Management System (PFMS).

HPFR 2009	https://himachal.nic.in/WriteReadData/finance/regulations/2009hpfr-eng.pdf
GeM Portal	https://himachal.nic.in/WriteReadData/1892s/1_1892s/Regulations-26827371.pdf
PFMS	https://pfms.nic.in/NewDefaultHome.aspx



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Audits

The institution conducts external and internal audit regularly and all expenditures and purchases are made as per HPFR 2009. Funds such as staff salary, medical reimbursement, travelling expenses, office expenses, etc. disbursed through government treasury (Himkosh) and are audited by the Statutory Body - Indian Audit and accounts Department, Principal Accountant General (Audit) Himachal Pradesh Shimla. Funds of B. Voc are done by same agency. The audit of various college funds is conducted through Local Audit Department (LAD), Government of HP.

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 Uchchatar 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. Dhulla, 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

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

AHestel
 Sr. Audit Officer
 AAO



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राजकीय महाविद्यालय, कुल्लू, जिला कुल्लू, हिमाचल प्रदेश के निधि लेखाओं का
अंकेक्षण एवं निरीक्षण प्रतिवेदन।
अवधि 1.4.2014 से 31.3.2021

1 गत अंकेक्षण प्रतिवेदन-

गत अंकेक्षण प्रतिवेदन में सम्मिलित शेष पैरों के निपटारे हेतु महाविद्यालय प्रशासन द्वारा उचित कार्यवाही नहीं की गई थी। अतः तुलना दिया जाता है कि गत अंकेक्षण प्रतिवेदन में के अनिर्णीत अनुक्रमों का निपटारा प्राथमिकता के अन्तर्गत पर अतिशीघ्र करवाया जाये। गत अंकेक्षण प्रतिवेदन में सम्मिलित अनिर्णीत पैरों की नवीनतम स्थिति निम्नानुसार है-

(क) अंकेक्षण एवं निरीक्षण प्रतिवेदन अवधि 5/79 से 4/81

1	पैरा 7 (8)	अनिर्णीत
2	पैरा 7 (13)	अनिर्णीत

(ख) अंकेक्षण एवं निरीक्षण प्रतिवेदन अवधि 5/81 से 4/82

1	पैरा 6	अनिर्णीत
2	पैरा 8	अनिर्णीत
3	पैरा 13 (6)	अनिर्णीत

(ग) अंकेक्षण एवं निरीक्षण प्रतिवेदन अवधि 5/82 से 4/87

1	पैरा 5	अनिर्णीत
2	पैरा 6 (1)	अनिर्णीत
3	पैरा 6 (2)	अनिर्णीत
4	पैरा 6 (3)	अनिर्णीत
5	पैरा 10 (1) (2)	अनिर्णीत
6	पैरा 12 (1) (2)	अनिर्णीत
7	पैरा 13 (6)	अनिर्णीत
8	पैरा 14 (1)	अनिर्णीत
9	पैरा 15	अनिर्णीत
10	पैरा 17 (5)	अनिर्णीत

1

26 तदु आपत्ति विवरणी:- यह अलग से जारी नहीं की गई।
27 निष्कर्ष:- महाविद्यालय द्वारा लेखों के रख-रखाव में काफी परिश्रम किया गया है लेकिन फिर भी लेखों में उचित सुधार की आवश्यकता है।

4878 04 OCT 2021

(अनिल शर्मा)
उप निदेशक
शिक्षा राज्य परीक्षा विभाग
शिमला-171009
फोन नं 0177-2620881

पृष्ठांकन संख्या:- फिन (एलओए)प्रच(2)सी xi (iii) 64/76 खण्ड-6 दिनांक शिमला-09
प्रतिनिधि:- निम्न को सूचनार्थ/आवश्यक कार्यवाही हेतु प्रेषित है:-
1 निदेशक, शिक्षा (उच्चतर शिक्षा) शिक्षा विभाग शिमला-171001
पंजीकृत 2 प्राचार्य राजकीय महाविद्यालय कुल्लू, जिला कुल्लू (शिमला) को इस आशय के साथ प्रेषित की जाती है कि वह इस अंकेक्षण प्रतिवेदन पर उचित कारवाई करके सटिप्पण उत्तर इस विभाग को एक माह के भीतर भेजना सुनिश्चित करें।

(अनिल शर्मा)
उप निदेशक
शिक्षा राज्य परीक्षा विभाग
शिमला-171009
फोन नं 0177-2620881

35



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

PTA Audit: Every Year the external audit of fund/grants of PTA, NSS and Self-Financing Courses is conducted by a registered CA.

PTA Audit -2023

Kullu (HP)
 and Account

Balance Sheet as at 31/03/2023

Particulars	Amount (Rs.)	Assets	Amount (Rs.)
General Reserve	59,61,151.00	Fixed Assets	
Surplus	10,79,070.00	Building	
		Furniture & Fixture	677188.00
		Electrical Assets	327563.00
		Security HPSEB Kullu	52105.00
			10,56,856.00
		Loans & Advances	
		Principal Govt. College Kullu	
		Last Balance b/f	4,881.00
			11,89,423.00
		Cash & Bank Balances	
		ICICI Bank-0949	7,74,718.00
		KCCB-7323	40,14,343.00
Total	70,40,221.00	Total	70,40,221.00

Auditor's Report as per our separate report of even date.
 For Inder Raj & Associates Chartered Accountants
 (Inder Raj Chandra) Proprietor
 M.No.089275
 Mohal (Kullu) 10-10-2023
 UDIN23089275BGPLOD4583

PTA Audit -2022

The Principal Govt. College Kullu District Kullu (HP)
 PTA fund Account

Receipts & Payment Account for the year ended 31/03/2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance	2,277,418.00	PTA Staff Salary	951,416.00
ICICI Bank-0949	321,047.00	College Cleaning Exp.	243,202.00
KCCB-7323	2,651,000.00	Audit Fee	5,310.00
Students fee collection	5,000.00	Stationery & Printing	5,700.00
Collection from National Council	39,151.00	Security Guard Exp	101,515.00
Loan refund		Audit para settlement a/c Trfr	12,206.00
Other Incomes	13,751.00	TDS Processing Fee	4,020.00
KCCB Bank Interest	85,487.00	Electrical Expenses	12,175.00
ICICI Bank Interest		Web Exp.	15,000.00
		Food Exp.	30,280.00
		Documentary Exp.	14,350.00
		Electricity Bills	158,888.00
		Water Bill	17,414.00
		Misc Expenses	500.00
		Telephone Bills	15,052.00
		Postal Stamps	5,000.00
		Repairs	87,818.00
		Last year liabilities paid off	
		Cheque issued a/c	6,489.00
		Wages payable	7,364.00
		Cash & bank balances	
		ICICI Bank-0949	751,905.00
		KCCB-7323	2,837,250.00
Total	5,292,854.00	Total	5,292,854.00

Auditor's Report as per our separate report of even date.
 For Inder Raj & Associates Chartered Accountants
 (Inder Raj Chandra) Proprietor
 UDIN:22089275BDBVHC1016 Dated 14/11/2022



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

PTA Audit-2021

The Principal Govt. College Kullu District Kullu (HP)			
PTA fund Account			
Receipts & Payment Account for the year ended 31/03/2021			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance		PTA Staff Salary	1,064,358.00
KCCB Dhalpur Kullu-7323	1,287,457.00	College Cleaning Exp.	6,423.00
		Garbage collection exp.	1,500.00
		COVID-19 Exp	2,233.00
Students Admission fee	2,412,500.00	Audit Fee	5,310.00
Grant-in-aid	432,134.00	Stationery & Printing	5,370.00
		Security Guard Exp	84,846.00
Other Incomes		Wages	38,322.00
KCCB Bank Interest	36,317.00	TDS Processing Fee	6,730.00
ICICI Bank Interest	416.00	Footmat	2,166.00
		Misc. Exp	350.00
		Construction Material exp.	29,050.00
		Guest Faculty Charges	3,000.00
		Sanskritik Programe Exp.	8,100.00
		Electricity Bills	157,206.00
		Water Bill	70,199.00
		Telephone Bills	12,479.00
		Internet Bills	6,468.00
		Postal Stamps	10,000.00
		Repairs	
		Repair General	24,071.00
		Repair Electronics	3,650.00
		Assets Purchase	
		Printers & cables	28,530.00
		Cash & bank balances	
		ICICI Bank-0949	2,277,418.00
		KCCB-7323	31,047.00
Total	4,168,826.00	Total	4,168,826.00

Auditor's Report
as per our separate report of even date.

For Inder Raj & Associates
Chartered Accountants
(Inder Raj Chaudhary)
Proprietor
M.No.089275
Mohal (Kullu) 27-04-2021
UDIN:21089275AAAAJA5256

PTA Audit -2020

The Principal Govt. College Kullu District Kullu (HP)			
PTA fund Account			
Receipts & Payment Account for the year ended 31/03/2020			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance		PTA Staff Salary	15,87,572.00
KCCB Dhalpur Kullu	4,09,816.00	Garbage Collection Exp.	7,500.00
		Meeting & refreshment	15,032.00
Students Admission fee	29,00,701.00	Audit fee	6,490.00
		Security Guard Exp.	96,341.00
PTA collection from Teachers	49,836.00	College cleaning Exp.	7,887.00
		Water tank cleaning Exp.	1,600.00
Grant-in-aid (Youth Services & Sports Ministry)	50,000.00	COVID-19 Expenses	1,915.00
		White washing	1,020.00
Other income		TDS Processing Fee	3,750.00
Bank Interest	33,393.00	Gifts & presents	8,800.00
		Repairs & maintenance	8,950.00
		Swach Bharat Abhiyan	14,918.00
		Internet Exp.	6,269.00
		Wages	4,866.00
		Footmat	2,900.00
			11,900.00
		CAPITAL EXPENDITURE	
		Steel Almirah	10,000.00
		Sundry Loans & Advances	
		Principal Govt College Kullu	
		Electricity Bills	343063.00
		Water Bill	5648.00
		Telephone Bills	10068.00
		Cash & bank balances	
		KCCB Dhalpur Kullu	12,87,457.00
Total	34,43,746.00	Total	34,43,746.00

Auditor's Report
as per our separate report of even date.

For Inder Raj & Associates
Chartered Accountants
(Inder Raj Chaudhary)
Proprietor
M.No.089275 22/07/2020
UDIN:20089275AAAAADH6113



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

PTA Audit- 2019

Receipts & Payment Account for the period 31/03/2019		Amount (Rs.)
Receipts		1,569,361.00
Opening balances	826,885.00	3,000.00
KCCB Dhalpur Kullu		5,230.00
Students Admission fee	2,373,800.00	5,900.00
PTA collection from Teachers	23,000.00	86,924.00
Advance Refunded		14,707.00
Mr. Shyam	49,807.00	20,000.00
HPU Shimla	18,365.00	2,550.00
	68,172.00	6,000.00
		2,990.00
		2,996.00
		8,800.00
		290,997.00
		2,964.00
		12,310.00
Other Income		
Bank Interest	42,349.00	
Total	3,334,206.00	409,816.00
Payments		883,661.00
PTA Staff Salary		
Garbage Collection Exp.		
Meeting & refreshment		
Audit fee		
College Security Exp.		
College cleaning Exp.		
HPU Inter college Competition held at Govt College Seema		
TDS Processing Fee		
Basket Ball Meet Refreshment		
Football Meet Refreshment		
Printing & Stationary		
Repair Electrical Installation		
Oath taking Ceremony of CSCA (2018-19)		
Const. Of U-Shape Drain around Boys Hostel KLL		
Swach Bharat Abhiyan		
College Annual Function Exp.		
Sundry Loans & Advances		
Principal Govt College Kullu	471,083.00	
Electricity Bills	13,392.00	
Telephone Exp.	6,498.00	
Water Bill	10,000.00	
Postage Stamps	382,688.00	
Solar Project		
Total	3,334,206.00	409,816.00

Auditor's Report
 examined & found correct as per books of accounts produced before us.
 For Inder Raj & Associates
 Chartered Accountants
 (Inder Raj Chahal) Proprietor
 M.No.089275
 19-Apr-19

NSS Audit:

Receipts & Payment Account for the year ended 31/03/2023		Amount (Rs.)
Receipts		
Last Balance b/f	1,61,264.50	
SBI-10792147367		
Grant-in-aid		
Prog. Co-ordinator NSS HPU Shimla	1,03,000.00	
Other Income		
Bank Interest	5,425.00	
Total	2,69,689.50	
Payments		
Regular Activities		
Refreshment		6,500.00
Bank Charges		88.50
Renovation		11,560.00
Camp Charges		380.00
Special Camp Exp		
Ration & Fuel		6684.00
Momentos		1940.00
NSS camp Ration		29753.00
Momentos & Medal		450.00
Fruits & Vegetables		15530.00
Refreshment to NSS Participants		3680.00
Refund of unsecured loan		15,500.00
Balance c/f		
SBI-10792147367		1,77,644.00
Total	2,69,689.50	2,69,689.50

Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chahal) Proprietor
 M.No.089275
 UDIN:-23089275BGPLP27739



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BBA Audit: BBA Audit:2022-23

Inder Raj & Associates
 Chartered Accountants
 NH-21, Pirdi Mohal(Kullu) 175126
 Himachal Pradesh

Phone(s):094180-05611
 01902-260011
 ira910@gmail.com

Auditors' Report

1. We have audited the attached Balance Sheet with Income & Expenditure Account of Principal Cum Director BBA Govt College Kullu, District Kullu, Himachal Pradesh as at 31/03/2023 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We further report that:-

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.
- In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;

- in the case of closing balance of funds at the close, with the bank account as on 31/03/2023,
- in the case of Income & Expenditure Account, of the surplus financial result of the abovementioned Institution for the period ending on such date.

For Inder Raj & Associates
 Chartered Accountants

(Inder Raj Chanauria)
 Proprietor
 M.No.089275
 Mohal (Kullu)
 UDIN:23089275BGPLFI5257

Place Kullu
 Dated:- 26-05-2023

Principal cum Director BBA
 Govt. College Kullu
 Distt.Kullu (HP)

Income & Expenditure Account for the year ended 31/03/2023

EXPENDITURE	(Amount Rs.)	INCOME	(Amount Rs.)
General Expenses		Incomes	
Honorarium to staff	1,110,368.00	Admission fee	1,346,299.00
Audit fee	5,310.00	Other Incomes	
Security Refund	20,099.00	Saving Bank Interest	93,121.00
Printing & Stationery	10,252.00		
Registration Fee	10,116.00		
Repair & maintenance	7,494.00		
Function Expenses	2,800.00		
Depreciation (vide detail)	34,208.00		
SURPLUS			
Total	1,439,420.00	Total	1,439,420.00

Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chanauria)
 Proprietor
 UDIN:23089275BGPLFI5257
 Dated 26/05/2023

Balance Sheet as at 31/03/2023


Liabilities	(Amount Rs.)	Assets	(Amount Rs.)
General reserves		Fixed Assets	
Last Balance b/f	3374722.30	(vide detail)	233891.30
SURPLUS	238872.00		
		Cash & Bank Balances:	
		KCCB -1014	3379703.00
Total	3613594.30	Total	3613594.30

Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chanauria)
 Proprietor
 UDIN:23089275BGPLFI5257
 Dated 26/05/2023



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BBA Audit:2021-22


Inder Raj & Associates Chartered Accountants 44F-21, Mohal(Kullu) Himachal Pradesh 175126 email:ira910@gmail.com	2021-2022	Phone(s) 94189-06611 01902-260011
Auditors' Report		
<p>1. We have audited the attached Balance Sheet with Income & Expenditure Account of PRINCIPAL CUM DIRECTOR BBA GOVT. COLLEGE KULLU, Distt Kullu, Himachal Pradesh as at 31/03/2022 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.</p> <p>2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.</p> <p>3. We further report that:-</p> <p>1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.</p> <p>2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.</p> <p>In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view:</p> <p>i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2022,</p> <p>ii) in the case of Income & Expenditure Account, of the surplus financial result of the abovementioned Institution for the period ending on such date.</p>		
Place Kullu Dated:-09-06-2022	<p>For Inder Raj & Associates Chartered Accountants</p>  <p>Inder Raj Chauraria) Proprietor M.No.089275 Mohal (Kullu) UDIN:-22089275AKPAZO8238</p>	

Principal cum Director BBA			
Govt.College Kullu			
Distt.Kullu (HP)			
Balance Sheet as at 31/03/2022			
Liabilities	(Amount Rs.)		Assets
General reserves			Fixed Assets
Last Balance b/f	3326177.30		(vide detail)
SURPLUS	48545.00	3374722.30	268099.30
			Cash & Bank Balances:
			KCCB -1014
Total	3374722.30		3106623.00
			Total
			3374722.30
0 Auditor's Report			
as per our separate report of even date.			
For Inder Raj & Associates			
Chartered Accountants			
sd/-			
(Inder Raj Chauraria)			
Proprietor			
UDIN:22089275AKPAZO8238			
Dated 09/06/2022			
0			



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BBA Audit: 2020-21

Inder Raj & Associates		Phone(s)	94180-06611 01902-260011
Chartered Accountants NH-21, Mohal(Kullu) Himachal Pradesh 175126 email:ira910@gmail.com		2020-2021	
Auditors' Report			
<p>1. We have audited the attached Balance Sheet with Income & Expenditure Account of THE PRINCIPAL CUM DIRECTOR BBA GOVT. COLLEGE KULLU, Distt kullu , Himachal Pradesh as at 31/03/2021 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.</p> <p>2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.</p> <p>3. We further report that:-</p> <ol style="list-style-type: none"> 1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. 2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books. <p>In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;</p> <ol style="list-style-type: none"> i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2021. ii) in the case of Income & Expenditure Account, of the deficit financial result of the abovementioned Institution for the period ending on such date. 			
Place Kullu Dated:-27-04-2021		For Inder Raj & Associates Chartered Accountants  (Inder Raj Chaturaria) Proprietor M.No.089275 Mohal (Kullu) UDIN:-21089275AAAAIY7298	

Principal cum Director BBA Govt. College Kullu Distt. Kullu (HP)			
Receipts & Payment Account for the year ended 31/03/2021			
Receipts	(Amount Rs.)	Payments	(Amount Rs.)
Last Balance b/f		General Expenses	
KCCB Dhalpur A/c-1014	3282749.00	Honorarium to staff	858,142.00
		BBA Staff Wages	144,466.00
Admission fee	687,000.00	Telephone/internet	9,677.00
		Audit fee	5,310.00
		Advertisement	4,106.00
Other Income		COVID-19 exp	581.00
Saving Bank Interest	98,972.00	Security Refund	16,000.00
		TA/DA exp	2,269.00
		Printing & Stationery	300.00
		Remuneration For VIVA	2,990.00
		Repair & maintenance	2,564.00
		Repair electronics	2,700.00
		Balance c/f	
		Cash on Hand	
		KCCB -1014	3,019,616.00
Total	4,068,721.00	Total	4,068,721.00
Auditor's Report as per our separate report of even date. For Inder Raj & Associates Chartered Accountants sd/- (Inder Raj Chaturaria) Proprietor M.No.089275 Mohal (Kullu) 27-04-2021 UDIN:21089275AAAAIY7298			



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BBA Audit:2019-20

Inder Raj & Associates Chartered Accountants No.21, Mohal(Kullu) Himachal Pradesh 175126 email:ira910@gmail.com	<i>Coordinating Partner</i> <i>Dr. Manoj</i> <i>BBA</i> <i>Pravara</i> <i>22/07/2020</i>	Phone(s) 94180-06611 01902-260011
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2019-2020

Auditors' Report

1. We have audited the attached Balance Sheet with Income & Expenditure Account of PRINCIPAL CUM DIRECTOR BBA GOVT. COLLEGE KULLU , District Kullu, Himachal Pradesh as at 31/03/2020 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.


3. We further report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.
2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;

- i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2020,
- ii) in the case of Income & Expenditure Account, of the deficit financial result of the abovementioned Institution for the period ending on such date.

For Inder Raj & Associates,
Chartered Accountants


 Inder Raj Chanauria
 Proprietor
 M.No.089275
 Mohal (Kullu)
 UDIN:-20089275AAAAI9634


Place Kullu
Date 22/07/2020

Principal Cum Director BBA
 Govt. College Kullu
 District Kullu (HP)

Balance Sheet as at 31/03/2020

Liabilities	(Amount Rs.)	Assets	(Amount Rs.)
General reserves		Fixed Assets	
Last Balance b/f	3708874.30	(vide detail)	353119.30
Deficit	-73006.00		
	3635868.30		
		Cash & Bank Balances:	
		KCCB	3282749.00
Total	3635868.30	Total	3635868.30

0 Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chanauria)
 Proprietor
 M.No.089275 22/07/2020
 UDIN:20089275AAAAI9634


 Inder Raj Chanauria
 Proprietor
 M. No. 089275
 KULLU (H.P.)
 Chartered Accountants



Govt college Kullu-175101
 UGC -NAAC accredited
 B++institution Phone No.
 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BBA Audi:2018-19

Inder Raj & Associates
 Chartered Accountants
 NH-21, Pirdi Mohal(Kullu) 175126
 Himachal Pradesh

Phone(s):094180-06611
 office: 0190226011
 ira910@gmail.com

2018-19

Auditors' Report

- We have audited the attached Balance Sheet with Income & Expenditure Account of PRINCIPAL CUM DIRECTOR BBA GOVT. COLLEGE KULLU, bank account DISTT KULLU HP as at 31/03/2019 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.
- We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- We further report that:-
 - We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.
 In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;
 - in the case of closing balance of funds at the close, with the bank account as on 31/03/2019,
 - in the case of Income & Expenditure Account, of the surplus funds of the abovementioned Society for the period ending on such date.

For Inder Raj & Associates
 Chartered Accountants

(Inder Raj Chanauria)
 Proprietor
 M. No. 089275
 Mohal (Kullu)

Place Kullu
 Date 13-04-2019

UDIN: 19089275AAAAA V6210

Principal Cum Director BBA
 Govt. College Kullu
 District Kullu (HP)

(Figs.in Rs.)

Liabilities		Balance Sheet as at 31/03/2019		Assets	
General Reserve		Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	
Last Balance b/f	3,674,051.30			Fixed Assets	
Add:Surplus	34,823.00	3,708,874.30		(vide schedule)	405,750.30
				Sundry Advances	
				Savina Gargi	7,000.00
				Cash & Bank Balances	
				KCCB Dhalpur	3,296,124.00
				TOTAL	3,708,874.30
				TOTAL	3,708,874.30

Auditors Report
 Examined & found correct as per books of accounts produced before us.

For Inder Raj & Associates
 Chartered Accountants

(Inder Raj Chanauria)
 Proprietor
 M.No.089275
 Mohal (Kullu)
 13/04/2019



Govt college Kullu-175101
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 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BCA Audit: 2020-21

Inder Raj & Associates
 Chartered Accountants
 NH-21, Mohal(Kullu)
 Himachal Pradesh 175126
 email: ire910@gmail.com

Phone(s) 94180-06611
 01902-260011

Auditors' Report

1. We have audited the attached Balance Sheet with Income & Expenditure Account of THE PRINCIPAL CUM DIRECTOR BCA GOVT. COLLEGE KULLU, Distt kullu, Himachal Pradesh as at 31/03/2021 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We further report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.
2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;

- i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2021,
- ii) in the case of Income & Expenditure Account, of the deficit financial result of the abovementioned Institution for the period ending on such date.

For Inder Raj & Associates
 Chartered Accountants
 (Inder Raj Chanauria)
 Proprietor
 M.No.089275
 Mohal (Kullu)
 UDIN:-21089275AAAAI28506

Place Kullu
 Dated:-27-04-2021

Principal cum Director BCA
 Govt.College Kullu
 Distt.Kullu (HP)

Balance Sheet as at 31/03/2021

Liabilities		Assets		(Amount Rs.)
		(Amount Rs.)	Fixed Assets	1041293.00
General reserve	4446918.00		(vide detail)	
Last Balance b/f	-397464.00	4,049,454.00		
Deficit [-]				
			Cash & Bank Balances:	
			KCCB	3,008,161.00
			Total	4,049,454.00
Total	4,049,454.00			

Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chanauria)
 Proprietor
 M.No.089275
 Mohal (Kullu) 27-04-2021
 UDIN:21089275AAAAI28506



Govt college Kullu-175101
 UGC -NAAC accredited
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 &Fax -01902-222568
 E-mail: gckullu-hp@nic.in

BCA Audit: 2019-20

Inder Raj & Associates
 Chartered Accountants
 No.21, Mohal(Kullu)
 Himachal Pradesh 175126
 email:ira910@gmail.com

Phone(s) 94180-06611
 01902-260011

Auditors' Report

1. We have audited the attached Balance Sheet with Income & Expenditure Account of PRINCIPAL CUM DIRECTOR BCA GOVT. COLLEGE KULLU, District Kullu, Himachal Pradesh as at 31/03/2020 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.


3. We further report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.
2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view:

- i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2020,
- ii) in the case of Income & Expenditure Account, of the deficit financial result of the abovementioned Institution for the period ending on such date.

For Inder Raj & Associates
 Chartered Accountants


 (Inder Raj Chanauria)
 Proprietor
 M.No.089275
 Mohal (Kullu)
 UDIN:-20089275AAAADI7563


Place Kullu
 Date 22/07/2020

Principal cum Director BCA
 Govt.College Kullu
 Distt.Kullu (HP)

Balance Sheet as at 31/03/2020

Liabilities	(Amount Rs.)	Assets	(Amount Rs.)
General reserve		Fixed Assets	12,64,660.00
Last Balance b/f	4948324.00	(vide detail)	
Deficit [-]	-501406.00		
	44,46,918.00		
		Cash & Bank Balances:	
		KCCB	31,82,258.00
			44,46,918.00
Total	44,46,918.00	Total	44,46,918.00

Auditor's Report
 as per our separate report of even date.
 For Inder Raj & Associates
 Chartered Accountants
 sd/-
 (Inder Raj Chanauria)
 Proprietor
 M.No.089275 22/07/2020
 UDIN:20089275AAAADI7563





Govt college Kullu-175101
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BCA Audit: 2018-19

Inder Raj & Associates
 Chartered Accountants
 No-21, Pirdi Mohal(Kullu) 175126
 Himachal Pradesh

Phone(s):094180-06611
 office: 0190226011
 ira910@gmail.com

Auditors' Report

1. We have audited the attached Balance Sheet with Income & Expenditure Account of PRINCIPAL CUM DIRECTOR BCA, GOVT. COLLEGE KULLU, DISTT KULLU (H.P) as at 31/03/2019 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We further report that:-

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;

- i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2019,
- ii) in the case of Income & Expenditure Account, of the deficit funds of the abovementioned Committee for the period ending on such date.

For Inder Raj & Associates
 Chartered Accountants

(Inder Raj Charauria)
 Proprietor
 M. No. 089275
 Mohal (Kullu)

Place Kullu
 Date 11-04-2019

M. No. 089275
 Mohal (H.P.)
 Chartered Accountants

Principal Cum Director BCA
 Govt. College Kullu
 District Kullu (HP)

(Figs.in Rs.)

Balance Sheet as at 31/03/2019

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
General Reserve		Fixed Assets	1,562,066.00
Last Balance b/f	5,409,758.00	(vide schedule)	
Less: deficit	461,434.00	Sundry Advances	7,000.00
	4,948,324.00	Disha Guleria	
		Cash & Bank Balances	3,379,258.00
		KCCB Dhalpur SF 1014	4,948,324.00
TOTAL	4,948,324.00	TOTAL	4,948,324.00

Auditors Report
 Examined & found correct as per books of accounts produced before us.

For Inder Raj & Associates
 Chartered Accountants

(Inder Raj Charauria)
 Proprietor
 M.No.089275
 Mohal (Kullu)

M. No. 089275
 KULLU (H.P.)
 Chartered Accountants



Govt college Kullu-175101

UGC -NAAC accredited

B++institution Phone No.

&Fax -01902-222568

E-mail: gckullu-hp@nic.in

B.1. Details of application of funds: Academic Component

Sr. No.	Head/component of Expenditure	Rs. In lakh						Total
		2015-16	2016-17	Year-wise break up expenditure incurred			2021-22	
				2017-18	2018-19	2019-20	2020-21	
1	Contingency							
2	Existing /guest faculty cost			34498	36346		8291	4792
3	Honorarium to college principal			69200	279200	22721	237200	652800
4	Affiliation fees			35750	95500		153500	52500
5	Honorarium of one support staff			55000		65320		
	Total			184448	411046	376771	398991	710092
								2061348

Nodal Officer
B. Voc. Department
G.C.Kullu

Principal
Govt College Kullu
H.P. C. Kullu

Principal cum Director BCA
Govt. College Kullu
Distt. Kullu (HP)

Receipts & Payment Account for the year ended 31/03/2023

Receipts	(Amount Rs.)	Payments	(Amount Rs.)
Last Balance b/f		General Expenses	
KCCB Dhaipur A/c-1014	3,392,984.00	Honorarium to staff	81,830.00
		Staff Salary	1,488,367.00
Admission fee	2,569,500.00	Telephone exp	4,529.00
Fine collection	18,826.00	Electricity Bills	72,361.00
		TA/DA	2,785.00
Other Income		Audit Fees	5,319.00
Saving Bank Interest	111,241.00	Stationery	22,830.00
		Prize Distribution	39,048.00
		Staff remuneration (practical)	56,700.00
		Maintenance	59,980.00
		Security Refund	66,000.00
		SPU regn. fee	11,240.00
		Balance c/f	
		Cash on Hand	
		KCCB Dhaipur A/c-1014	4,130,839.00
Total	6,092,361.00	Total	6,092,361.00

Auditor's Report
0.00 as per our separate report of even
For Inder Raj & Associates
Chartered Accountants
sd/-
(Inder Raj Chaurasia)
Proprietor
UDIN:230892758GPLDH2106 Dated 12/04/2023
Mohal Kullu (HP) 175126

M. No. 089275
KULLU (HP)
Inder Raj & Associates
Chartered Accountants



Govt college Kullu-175101
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Steps are taken to settle audit objections raised by various auditing agencies and suggestions from the auditors are incorporated.

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 Uchchatar 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



Govt college Kullu-175101
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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-
 (5) C (15) I / CC - Audit Report
 dated 20/3/21
 Principal
 Govt. College Kullu (H.P.)



Govt college Kullu-175101
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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. 2541-HCT (S) /CC - Audit Report dated 20/3/21*

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

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 totaling 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.



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Settled memo
 C(15) 1/66 - Audit Report dated 12/1/15

[Signature]

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	100276 01.06.16	Dr. Nand Lal Sharma	Daughter	1) USG ABD 2) CBC 3) FFT 4) URINCS 5) Room Rent	1200 320 50 360 350	400 50 50 50	800 270 310 300	2270	
2	62 dt. 06.01.16	Cham Ahlawala	Self	Biopsy instrument Gun	2000	-	2000	2000	
3	12 dt. 25.07.15	Nadhu r Veena Thakur	Self	Ultrasound	1600	400	1200	1200	
Total							5670		5670