

Inspection Report on the Accounts of the Office of Principal, Govt. College, Sanjauli Shimla Himachal Pradesh for the year 2024-25 (period from 11/2005 to 06/2024)

Part-1 (Introduction)

(A) Brief Description

The main objective of the Higher Education Department is to provide access to quality secondary and higher education to the habitants of Himachal Pradesh. Senior Secondary and High Schools and Colleges are the implementing units of all the programs, policies and schemes being run in the domain of higher education in the state. The Principal Govt. College Sanjauli Shimla, HP was established in 1969.

(B) Overall hierarchy of the department

The Principal Secretary (Education) is the Administrative Head of the Education Department. Overall responsibility for the implementation of the program and policies of the department is vested with the Principal Secretary. The Director of Higher Education is the Head of the Department who is assisted by Joint Directors and Deputy Directors at Directorate level. At district level, the educational programs are being monitored by 12 Deputy Directors (Higher Education). The Principals/Headmasters of each school are implementing the education programs/ policies of the department.

(D) Budget and Expenditure

The details of budget allocation and expenditure incurred (Non-Plan and Plan) during the period from [2020-21 to 2024-25 \(upto 06/2024\)](#) are as under:

(in lakhs)

Year	Budget Allotment	Total Expenditure
2020-21	865.86	851.01
2021-22	1043.25	938.79
2022-23	1130.38	1210.91
2023-24	1178.60	1141.07
2024-25(upto June)	1107.05	32.18

SOE wise details of Expenditure incurred:

SOE wise FOR SML00-222-PR GOVT COLLEGE SANJAULI SHIMLA									
SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.
2020-21		2021-22		2022-23		2023-24		2024-25	
01-SALARIES	824.34	01-SALARIES	903.20	01-SALARIES	1181.39	01-SALARIES	1100.61	01-SALARIES	241.09
03-TRAVEL EXPENSES	0.13	03-TRAVEL EXPENSES	0.25	03-TRAVEL EXPENSES	0.10	03-TRAVEL EXPENSES	0.20	03-TRAVEL EXPENSES	0.05
05-OFFICE EXPENSES	4.50	05-OFFICE EXPENSES	6.18	05-OFFICE EXPENSES	2.99	05-OFFICE EXPENSES	3.98	05-OFFICE EXPENSES	0.41
06-MEDICAL REIMBURSEMENT	14.31	06-MEDICAL REIMBURSEMENT	15.93	06-MEDICAL REIMBURSEMENT	16.70	06-MEDICAL REIMBURSEMENT	28.37	06-MEDICAL REIMBURSEMENT	0.98
07-RENT, RATES &	7.74	07-RENT, RATES &	9.78	07-RENT, RATES &	9.38	07-RENT, RATES &	7.92		


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TAXES	TAXES		TAXES		TAXES			
	21- MAINTENANC E	3.45						

(E) Scope of audit

The records i.e. cash books, vouchers, pay bill register, service books, pass books, grant received under various schemes from central/state finance commission along with relevant documents maintained in the office have been test checked during audit for selected months. [The record for the period 10/2005 to 03/2016 was been lying with Vigilance Department.](#)

(F) Audit Party Composition & period of Audit

The present inspection which includes a general examination and test check on the accounts of the Principal, Govt. College, Sanjauli Shimla as well as the other activities executed in the college for the period from November, 2005 to June, 2024, as conducted by an audit party comprising of Sh. Rakesh Machhan, Sr. Audit Officer, Sh. Kunj Lal Sharma, Assistant Audit Officer and Sh. Rajneesh Kumar, Supervisor w.e.f. 22.07.2024 to 24.07.2024.

(G) Sampling procedure

As per the orders of Headquarters, one month was to be selected for detailed test audit per year of pending audit period, subject to a maximum of three months corresponding to the most recent three financial years for which audit is being conducted. The audit of Principal, Govt. College, Sanjauli, Shimla (L) was earlier conducted up to 10/2005. For detailed check 07 months had been selected i.e. 09/17, 03/18, 10/2020, 03/2021, 06/2023, 03/2024 & 05/2024 (record pertaining to the months selected of the earlier period i.e. 6/11, 03/12, 11/14, 03/15 was lying with Vigilance Department).

(H) Audit Criteria

The audit criteria used for benchmarking the audit findings are as under:

Government notifications, instructions issued by the GOI/State Government from time to time for implementation of Schemes under Higher Education.

Departmental Manual/Policies/Rules and regulation.

Manual/guidelines on Higher Education State Financial Rules.

Budget/Subsidiary Treasury Rules; and

Procedures prescribed for monitoring and evaluation of scheme/ programs

(I) Sources of criteria adopted to evaluate the selected subject matter

The subject matter evaluated on the basis of financial powers delegated to the department, Budget Manual of HP, orders/notifications issued by the government of Himachal Pradesh from time to time, HP Financial Rules, TA Rules, Medical Attendant Rules, guidelines of central sponsored schemes issued by the GOI/State Government, etc.

The Inspection Report has been prepared on the basis of information supplied and records made available by the Principal, Govt. College Sanjauli Shimla. The Principal Accountant General (Audit) H.P Shimla disclaims any responsibility for misinformation and non- supply

of information/records by the Principal, Govt. College Sanjauli Shimla. The results of the current audit have been incorporated in the succeeding paragraphs.

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

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

Nil

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1423792

Para 1: Unspent amount of Rs. 67.07 lakh under Amalgamated fund

The Himachal Pradesh Secondary Education Code vide [Para 4.6.3](#) provides that Amalgamated Fund is a collective fund which is utilized for the student related requirements and activities of the college. The fund is meant to support the student welfare and development. It is utilized for the cultural activities, library related funds such as books, magazines, newspapers, computer software and data management, medical facilities and red cross related activities.

During audit of Principal Govt. College, Sanjauli, Shimla it was noticed that funds amounting to Rs. [67,07,048/- were lying unspent in saving bank account opened under Amalgamated Fund of the Govt. College Sanjauli](#) as of March, 2024. These funds had been deposited into Saving Bank Account No. 20600100000023 opened in UCO Bank Branch, Sanjauli Longwood Shimla under Amalgamated Fund.

These funds had not been disbursed/exhausted or handed over to executing agencies pertaining to students-oriented activities, hence resulting in blockade of funds Rs. 67.07 lakh which was contrary to the provision of Amalgamated funds *ibid*.

The [Principal in reply](#) to [Audit enquiry reference : #2 \(AENQ-558017\)](#) dated: 22.7.24 stated that the amalgamated funds of the college is spent on welfare activities of the students, however during COVID times, there was no student activity and no fund was used for more than two years, thus such a huge amount remained unspent. The reply is testimonial to the audit contention. The necessary steps now be initiated under intimation to audit.

Reference Number: OBS-1423799

Para 2: Irregular expenditure of Rs. 11.34 lakh

The Himachal Pradesh Secondary Education Code vide [Para 4.6.3](#) provides that Amalgamated Fund is a collective fund which is utilized for the student related requirements and activities of the college. The fund is meant to support the student welfare and development. It is utilized for the cultural activities, library related funds such as books,


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magazines, newspapers, computer software and data management, medical facilities and red cross related activities.

During audit of Principal Govt. Boys College Shimla, it was noticed that expenditure amounting to Rs. 11,34,985/- had been incurred on account of electricity and water charges during the period 2021-22 to 2023-24 from the funds deposited under Amalgamated Fund. The expenditure so incurred was in contravention of the provisions ibid. The month wise detail of the payment made is provided in [Annexure "A"](#) enclosed and the year wise detail is mentioned below:

Year	Electricity charges (Rs.)	Water charges (Rs.)
	A	B
2021-22	377703	0
2022-23	306427	71815
2023-24	32947	346093
Total	717077	417908
Gross total	11,34,985(A+B)	

The [department in reply](#) to [Audit enquiry reference : #3 \(AENQ-558033\)](#) dated: 22.7.24 stated that due to no budget in OE, the charges were paid from the amalgamated funds, now the same had been recouped and balance amount of Rs. 3,80,806/- remained to be recouped. The reply is self-explanatory that the electricity charges and water charges were paid from the amalgamated funds which was irregular. The necessary steps now be initiated in this regard under intimation to audit.

Reference Number: OBS-1426521

Para 3: Non-disposal of obsolete library books amounting to Rs. 0.21 Lakh

[Vide rule 143 of HPFR 2009](#) The following procedures shall be observed for purchase, disposal, physical verification and write off library books maintained in the libraries of various Government Departments: -

- (a) the library books for libraries of various Government Departments shall be purchased in the prescribed manner.
- (b) library books in Government libraries which are mutilated or damaged or have become obsolete shall be disposed of on the recommendation of the committee constituted for this purpose by the Competent Authority.

During test check of library records of Principal Govt. College Boys Sanjauli, Shimla, it was noticed that [292 no's of books amounting to Rs. 21581/-](#) have been found


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unserviceable/obsolete by the library committee during annual physical stock verification of college library during 2022-23 on [31.05.2023](#). These books have still not been disposed off in contradiction of the provisions *ibid*.

On being pointed out vide [Audit enquiry reference : #6 \(AENQ-560097\)](#) dated: 23.7.24, the Principal in [reply](#) confirmed the facts and figures and further stated that the obsolete books will be disposed of under intimation to audit. Action is awaited in audit.

Reference Number: OBS-1426676

Para 4: Overdue return of borrowed books from college library by the faculty members

As per Notification [dated 31.07.1990](#) of Education department of Himachal Pradesh, rules regarding book borrowing from the collage library is as follows:-

- a. Faculty members: 5 books for an academic session
- b. Students: 2 books for home study for 30 days.
- c. Non-Teaching Staff members: 2 books for 15 days

Fine of 10 Paisa- per day per book (a &b Above) will be charged beyond due date of submission of the book.

During test check of loan register of college library register of Principal Govt. Collage boys Sanjauli, Shimla, it was noticed that the faculty members borrowed books from the collage library as detailed in table below:

Table:-

Name of the faculty member	Date of issue of books	Page No of accession register	No of Books
Prof. Gain Chand	03.08.2018	10	1
Prof Muneet Lakhanpa	26.09.2022	14	2
Prof Nidhi	12.12.2019	26	1
Sh Madan Shandil	24.11.2022	42	2
Dr. Vinod Sharma	05.07.2022	53	1
	04.10.2022		3
	28.10.2022		2
Prof. Reeta Chandel	25.02.2019	68	1
Prof. Anupama Singh	01.11.2019	70	2
	18.10.2022		1


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Prof Saachi Sood	05.11.2020	76	2
Dr Meenakshi Sharma	14.12/2018	84	2
	12.04.2019		1

It was further noticed that borrowed books were still lying with them for more than the time limit of an academic session in contradiction with ibid notification of the education department. These books have not been returned to the college library after the lapse of substantial period of time.

On being pointed out vide audit enquiry [AENQ NO 560099 dated 23.07.2024](#) office in its [reply](#) stated that matter will be pursued with faculty members to return the books. Action is awaited in audit

Reference Number: OBS-1426682

Para 5: Short-comings in maintenance of Service Books of Gazetted /Non-Gazetted Government Employees

Service Book is a document to record all the events of a government servant in his/her entire service period and career, recording each administrative action concerning the Government servant right from the stage of his recruitment till his retirement to reflect the history of service of a government employee. The entries regarding date of birth, photo of the employee, verification of service, receipt of nomination for DCR Gratuity and Family Pension, Increment Certificates, and Pay fixation statements and leave in the leave account must be maintained and attested for each Government servant (Gazetted or Non-Gazetted) by the Head of Office.

During test check of Service Book of Principal Govt. CollegeBoys Sanjauli Shimla. irregularities were noticed as per [Annexure "B"](#) to this para. The cases mentioned are by way of illustrations only, all such similar cases may also be looked into. On being pointed out vide audit enquiry [Audit enquiry reference : #8 \(AENQ-560100\) dated: 23.7.24](#) the office in its [reply](#) stated that the nomination forms will be collected and corrections will be made in service books under intimation to audit. Action is still awaited in audit.

Reference Number: OBS-1426689

Para 6: Irregular reimbursement of medicines amounting to Rs. 0.02 lakh

[Swamy's instuctions of medicines, June, 2016](#) provide that cost of inadmissible medicines should not be reimbursed to the claimants. The cost of lab tests conducted at private labs should also be restricted with Government rates prescribed for each test.

During Scrutiny of records of Principal Govt. College, Shimla. H.P it was noticed that medical reimbursement amounting to Rs.2425/- has been made as detailed in table below:


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Sr. No.	Name and designation of the claimant Ms./Mr.	Bill no and date	Patient Name	Total Medical Amount Reimbursed (Rs)	Inadmissible Medicine	Amount reimburse (Rs)	Total
1	Raj Gopal Sood (Prof.)	100294 05.12.2023	Shobha Sood (wife)	105453	Vitamin D3	181	2425
					Shelcal XT 500MG/2000IU	394	
					Shelcal XT 500MG/2000IU	394	
					Shelcal XT 500MG/2000IU	414	
					Shelcal XT 500MG/2000IU	829	
					Nutiva Gold	213	

Inadmissible medicine amounting to Rs. 2425/- had been reimbursed to Sh. Raj Gopal Sood (Prof.) was in contradiction of the provisions of medical attendance Rules. The case is illustrative only other such cases may be looked into under intimation to audit.

On being pointed out vide [Audit enquiry reference : #9 \(AENQ-560101\)](#) dated 23.07.2024, the office in its [reply](#) stated that the amount will be recovered and will be deposited in Distt. Treasury Shimla.

Action as per rules may be taken under intimation to audit.

Reference Number: OBS-1426695

Para 7: Inadequate staff

During test check of records and information provided by Principal Govt. College Boys Sanjauli Shimla, it was noticed that there was the shortage of staff in all categories. The detail in this regard is provided in the table below.

[As per detail given below](#) there was shortage 10 men in position of staff against the sanctioned strength of 21 and the inadequacy of staff is ranging up to 48%.

<u>SLNo</u>	<u>Name of Post</u>	<u>Post Sanctioned</u>	<u>Men In Position</u>	<u>Post Vacant</u>
1	Physical Education	2	1	1
2.	Assistant Professor	3	2	1


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	Physics			
3	Assistant Professor Sociology	3	2	1
4	Assistant Professor History	3	2	1
5	Librarian	1	0	1
6	Superintendent Gr--1	1	0	1
7	Clerk	4	2	2
8	JLA	4	2	2
	Total	21	11	10

On being pointed out vide [Audit enquiry reference : #10 \(AENQ-560103\) dated: 23.7.24](#) the office [in its reply](#) confirmed the facts and figures and further stated that matter has already pursued with concerned authorities for filling up vacant posts.

Reference Number: OBS-1426701

Para 8: Non conducting physical verification of stores/stock

[As per rule 140 of HPFR 2009](#) the officer-in-charge of the stores shall cause to maintain the inventory for fixed assets, consumable goods and dead stock or unserviceable items.

(2) Head of the Department shall conduct the physical verification of fixed assets, consumable goods and dead stock or unserviceable items or cause it to be conducted through his subordinate officer (s) or through a committee constituted either by him or by the State Government, at least once in a year.

[141. Procedure for Verification.](#) – (1) Physical Verification shall always be conducted in the presence of the officer (s), responsible for the custody of the inventory.

(2) A certificate of verification along with the findings shall be recorded in the stock register by the officer (s) or the committee conducting the physical verification.

(3) Discrepancies, including shortages, damages and dead stock items, unserviceable goods, if any identified during verification, shall immediately be brought to the notice of the Competent Authority by the officer (s) or the committee conducting the physical verification for taking appropriate action in accordance with the provisions of departmental regulations or any other rules framed by the State Government in this behalf.


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During checking of records of Principal Govt. College Sanjauli, Shimla, it was noticed that the physical verification of stock/ stores has not been conducted for the [period 2016-17 to 2023-24](#) (June, 2024). In the absence of the physical verification, it could not be ascertained in audit as to whether the material purchased during the period of audit and earlier stock still exist in the office or any pilferage of material has occurred.

Non-conducting the physical verification of store/ stock is irregular and in contravention of the provisions of *ibid* HPFR.

On being pointed out vide audit enquiry [AENQ NO 56106 dated 23.07.2024](#), office in its [reply](#) confirmed the facts and figures and further stated that the committees for Physical verification has been constituted and compliance from the committees still awaited. Action is awaited in audit.

Reference Number: OBS-1427270

Para 9: Non surrender of excess budget Rs. 76.30 lakh

[As per Rule 41 of HPFR 2009](#), Heads of Departments of the State Government through their Administrative Department shall surrender to the Finance Department, by the dates prescribed by the Finance Department before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Department shall communicate the acceptance of such surrenders as are accepted by them to the Head of Department, before the close of the year. The funds provided during the financial year and not utilized before the date(s) to be prescribed by the Finance Department shall stand lapsed at the close of the financial year or on the date prescribed by the Finance Department, whichever is earlier.

During test check of the records of Govt. College Sanjauli, Shimla, it was noticed that during [the period 2020-21 to 2023-24 there was saving of Rs. 76,30,561/-](#) against the allocated budget as per detail given below:-

Year	Budget Allotment	Total Expenditure	Saving of budget
	Rs.		
<u>2020-21</u>	86585951	85101182	
<u>2021-22</u>	104325232	93879223	
<u>2022-23</u>	113037944	121091425	
<u>2023-24</u>	117860244	114106980	
Total	42,18,09,371	41,41,78,810	

The savings should be surrendered to the Government immediately when they are foreseen, without waiting till the end of the financial year. Non surrender of saving timely to the Finance Department is irregular and against the Financial Rules which needs justification and


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clarification.

The reply is awaited to the [Audit enquiry reference : #13 \(AENQ-560650\)](#) dated 24.7.24.

Reference Number: OBS-1427278

Para 10: Non deduction of tax at source under Goods and Service Tax Act amounting to Rs. 0.76 lakh

Section 51 of Central Goods and Services Tax Act provides that notwithstanding anything to the contrary contained in this Act, the Government may mandate (a) a department or establishment of the Central Government or State Government; or (b) local authority; or (c) Governmental agencies; or (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council, to deduct tax at the rate of two per cent from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. Section 51 of the Act came into force from **18th September, 2017** vide **Notification No. 33/2017 – Central Tax (1665-F.T. dt. 18.09.2017).** The Section further provides that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient.

During the scrutiny of records for RUSA (Grants-in-Aid) of the office of the Principal, Government College Sanjauli, it was observed that the college made the [following procurements exceeding Rs. 2.50 lakh after the implementation of the Goods and Services Tax Act.](#)

Sr. No.	Voucher/Bil l No. & Date	Name of the supplier firm	Item Description	Total Amount without taxes	Tax deductible @2%
1	01/2018, Dated: NIL	Satluj Documents Co. Khaneri, Rampur HP	Payment of Digital Teaching Devices for college	330506	6610
2	21/2018, Dated: 5.1.19	-do-	HP all in one 400 G3IT desktops	955932	19119
3	17/2019, Dated: NIL	Office Solution and Suppliers Rampur	Steel Book case 4 Door	355932	7119
4	21/2019, Dated: NIL	Satluj Documents Co. Khaneri,	Eliteone Computer system	386209	7724


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		<u>Rampur HP</u>			
5	01/2021, Dated: 26.3.21	<u>Global Netcom Sanjauli</u>	Desktops	423328	8465
6	02/2022, Dated: 29.10.22	<u>M/s MD HPSEDC Mehli</u>	Desktops	1118700	22374
7	115/2022, Dated: 17.10.2022	<u>M/s e café Sanjauli</u>	Basketball blacktop	224576	4492
	Total			3795183	75903

However, while making the above payments amounting to ₹ 37.95 lakh to the firms, the college had not deducted tax at source (GST) amounting to ₹ 0.76 lakh, which was in contravention of the aforementioned section of the Act.

In reply to Audit enquiry reference : #5 (AENQ-559126) dated: 23.7.24 Principal Govt. College, Sanjauli stated that matter will be settled with the concerned firms and intimation will be sent to audit. Final compliance will be awaited in audit.

Reference Number: OBS-1427316

Para 11: Non-settlement of accounts after execution of deposit works amounting to Rs. 107.49 lakh

Govt. of Himachal Pradesh adopted (22 .07.2020) Works Manual of Central Public Works Department (CPWD) and other publication of CPWD in Himachal Pradesh Public Works Department. Further, para three of Standard Operating Procedure (3/6) for CPWD Works Manual provides that the Engineer in Charge sends every month the Statement of Expenditure in Form CPWA 65 A along with the Schedule of Deposit Works in Form CPWA 65, for onward transmission to the concerned client after verification and to the Technical Sanctioning authority. The para further stipulates that the Engineer in Charge settles the accounts against the deposit works expeditiously so that the amount does not remain unsettled for long.

During course of audit it was observed that an amount of Rs. 2.00 crore was received under the infrastructure component of RUSA Scheme by the Principal, Govt, College, Sanajuli during the year 2018 (Rs. 1.00 crore), 2020 (Rs.0.50 crore) and 2022 (Rs.0.50 crore). Out of Rs. 2.00 crore an amount of Rs. 1.07 crore was deposited with the HPPWD for execution of following works:

Sr. No	Name of the work	Date of deposit	Amount deposited	Funds utilised	Status of work	Saving
	Repair and Maintenance and construction of					


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1	Basketball Court	15.04.2019	1377824	1077357	Completed	300467
2	Brick work at Hostel	15.04.2019	327362	213513	Completed	113849
3	Art block ground	13.03.2019	824367	552125	Completed	272247
4	Old hostel repair	15.04.2019	759990	579985	Completed	180005
5	C/o room below extended playground etc.	18.01.2020	1558069	No Form CPWA 65 was submitted by Executing Engineer to the College		
6	Electrical work in the college	06.11.2020	1191740			
7	Electrical work in the hostel	22.01.2021	338900			
8	Interlocking pavers on ground	29.01.2021	652346			
9	Parking near hostel	09.05.2022	1854495			
10	Painting and distempering etc.	07.10.2022	1224408			
11	Interlocking pavers on ground balance	13.10.22	498561			
12	Fixing fencing at parking	24.03.23	140736			
	Total		10748798			

Scrutiny of project completion certificate issued by the Principal, Govt. College, Sanjauli (December 2023) to the State Project Director (RUSA) and Director, Higher Education HP revealed that implementation of all the projects has been completed in all respect under the financial assistance of Government of India and State of HP. It was also noticed that no status of progress of work that is Schedule of Deposit Works CPWA 65 and utilization certificates were submitted by the executing agency except for the first five works of the table (05.04.2021) wherein there was a savings of Rs. 8.66 lakh. Thus, due to non-settlement of accounts funds amounting to Rs. 8.66 lakh remained idle with the HPPWD department for last three years. Similarly, in the case of other works there may be savings also. The UCs may be obtained now from the HPPWD, and accounts may be settled expeditiously with the executing agency accordingly under intimation to audit.

In reply to Audit enquiry reference : #12 (AENQ-560554) dated: 24.7.24 Principal Govt. College, Sanjauli stated that accounts will be settled soon with the executing agency and audit will be intimated accordingly. Final compliance will be awaited in audit.


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Reference Number: OBS-1427328

Para 12: Blockade of funds amounting to Rs. 0.10 lakh for more than six years

During the course of audit of the accounts of RUSA funds maintained in the office of the Principal Govt. College, Sanjauli it was noticed that an amount of Rs. 20000 was received from the Directorate of Higher Education, Shimla for conducting Sensitisation programme on Choice Based Credit System of RUSA to the students through the faculty of colleges on 21.03.2016. Out of which an amount of Rs. 9270/- was utilised for the said purpose. However, remaining funds amounting to Rs. 10714 were transferred to from RUSA Bank Account (14707) to Misc. Bank Account (2438)on July 2018. More than six years have been elapsed since it remained unutilized. This has not only resulted in blockade of funds but also resulted in non-rendering of intended benefits to students. The funds may be remitted back to the funding agency or permission may be obtained from the funding agency to utilize it for other purposes.

In reply to Audit enquiry reference : #4 (AENQ-559117) dated: 23.7.24 Principal Govt. College, Sanjauli stated that the funds will be utilised soon and audit will be intimated accordingly. Final compliance will be awaited in audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Year	Para No.	Title of the para	Reply of the department
03/1988 to 07/1993	6(a)	Non-recovery from G.S. Chauhan Rs. 3300 and Sh. R.K. Verma (900)	Compliance awaited. Para stands.

PART-IV (Best Practice)

No best practices have been noticed during the instance of audit.

PART-V (Acknowledgement)

Principal Govt. College, Sanjauli Shimla. Himachal Pradesh extended co-operation during audit and directed the staff under his control for early production of record and reply of audit memos during audit. On completion of audit, the Audit Party called on the Principal Govt. College, Sanjauli, Shimla. Himachal Pradesh. The objections raised in the current audit were discussed at length. All the minor points noticed during the course of audit were discussed and settled on spot. Principal also assured for settlement of paras. The audit party thanked the principal and staff for their cooperation extended by them during audit. The charge of Principal Govt. College Sanjauli Shimla was held by the following during the period under audit:

Name and designation	Period
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Dr. BL Binta	30.04.2003 to 09.04.2008
Dr. Amar Dev	09.04.2008 to 09.04.2012
Dr. Karuna Bhardwaj	09.04.2012 to 31.05.2012
Dr. Uma Randev	01.06.2012 to 08.01.2013
Dr. J.S. Negi	08.01.2013 to 01.04.2016
Smt. Navendu Sharma	01.04.2016 to 11.05.2016
Diksha Malhotra	11.05.2016 to 11.07.2018
Dr. Charnder Bhan Mehta	11.07.2018 to 31.03.2023
Dr. Bhupinder Singh Thakur	01.04.2023 to 23.08.2023
Prof. Bharti Bhagra	23.08.2023 to till date

Seen, discussed and facts verified.

Sd/-
Principal, Govt. College, Sanjauli,
Shimla. HP.

Sd/-
Senior Audit Officer,
Camp at Shimla.

Attested

Assistant Audit Officer


Principal,
COE, Govt. College
Sanjauli, Shimla-6