

No. LDN-HE(5)C(15)-323/2020-21-Audit-Part-II  
Directorate of Higher Education  
Himachal Pradesh Shimla-1

To

Dated, Shimla-171001, the April, 2025

1. The State Project Director (RUSA), Himachal Pradesh.
2. The Vice Chancellor, Himachal Pradesh University, Sumerhill Shimla.
3. All the Principals Govt. Degree Colleges in Himachal Pradesh.
4. All the Govt. Sanskrit Colleges in Himachal Pradesh.
5. The Principal, Govt College for Teacher Education, Dharanashala Himachal Pradesh.
6. All the Principal/Manager of 95% aided Colleges in H.P.
7. The Principal SCERT Solan, Himachal Pradesh.

**Sub:- Schedule of Adhoc Committee Meeting for settlement of A.G (Audit) paras.**

With reference to the Principal Secretary (Finance) to the Government of Himachal Pradesh vide letter No. Fin-D(A)-1/2024 dated 16.04.2025 schedule of Adhoc Committee during the year 2025 has been fixed to discuss and settle old outstanding Audit Paras and Inspection Reports pending for the last many years. The meeting is to be held in r/o Department of Higher Education as per the venue fixed for holding the meeting as per the scheduled as appended below:-

Sr. No	Particular	Dated	Venue
01	First Phase	27-05-2025 & 28-05-2025	Conference Hall DHE
02	Second Phase	15-09-2025 & 16-09-2025	Conference Hall DHE

In this connection, majority of the audit paras and Inspection Reports related to recovery of excess payment, losses to State Government, writing off the various dues, incurring expenditure without proper sanctions of competent authority etc. of your concerned office be placed before the committee in the prescribed format alongwith detailed annotated replies of each para. Therefore, you are directed to attend the meeting alongwith Controlling Officer/DDOs concerned and with well conversant official with the audit paras & original record material for on the spot settlement of old outstanding audit paras as per the date mentioned below in respect of each District(s)/Institutions/Offices:-

Sr. No.	Name of District	Date, time and venue of the Meeting
1.	All Colleges of Kangra, Chamba, Hamirpur, Mandi, Kullu, Lahaul & Spiti, Kinnaur (includes GIA 95% aided Colleges of the District), SCERT Solan and HPU.	27-05-2025 at 10:00AM in Conference Hall, Block-A, Directorate of Higher Education Shimla-1
2.	All Colleges of Bilaspur Shimla, Solan, Sirmour, Una, RUSA, GCTE Dharanashala (includes GIA 95% aided Colleges of the District) and Directorate of Higher Education, Shimla.	28-05-2025 at 10:00AM in Conference Hall, Block-A, Directorate of Higher Education, Shimla-1

It has been noticed by the undersigned that some field Officer/Official come to attend the meeting without relevant record/material. Hence, all the DDO of the District concerned shall ensure that the reply of unsettled audit paras in respect of all the educational institutions under their jurisdiction be presented alongwith all relevant record/material/supporting documents of their offices and where necessary, the officials concerned institution may also be directed to attend the meeting.

It may also be ensured that only AG (Audit) unsettled paras shall be considered for settlement in the said meeting and do not put those paras in the meeting which have already been settled during the previous year's meeting.

**Note:- The officials of such Offices/Institutions need not to attend the meeting where no audit paras of AG (Audit) are pending.**

This may be treated as most urgent.

**Encl: As above**

  
Director of Higher Education  
Himachal Pradesh  
the April, 2025

**Endst. No. Evendated Shimla-1**

Copy for information and necessary action to:-

1. The Principal Secretary (Fin) to the Govt. of HP w.r.t. letter No. Fin-D(A)4-1/2024 dated 16-04-2025 with request to depute the Nodal officer for smooth conduct/holding of the Adhoc Committee Meeting for First round of meeting as scheduled on **27 & 28 May, 2025**.
2. The Secretary (Education) to the Govt. of Himachal Pradesh with request to depute the Chairman for smooth conduct/holding of the Adhoc Committee Meeting for First round of meeting as scheduled on **27 & 28 May, 2025**.
3. The Director of School Education, Himachal Pradesh Shimla-1 for information and necessary action.
4. The Sr. Deputy Accountant General (Audit) Himachal Pradesh, Shimla-3 for further necessary action.
5. Incharge IT Cell (Internal) to please upload this letter in Department website.
6. Guard file.



Director of Higher Education  
Himachal Pradesh

24 APR 2025

IT

(4)

Basic Pay  
Credit Month  
Paid and Projected Sal  
10-10-2015  
SHARMA

2

115928  
APR 2025  
21/4/25  
Budget

No. Fin-D(A)4-1/2024  
Government of Himachal Pradesh  
Department of Finance, section 1-D

From  
The Principal Secretary (Finance) to the  
Government of Himachal Pradesh.

To  
All the Administrative Secretaries to the  
Government of Himachal Pradesh.

Dated, Shimla-2 16<sup>th</sup> April, 2025

Subject: - Schedule of Adhoc Committee Meeting for Settlement  
of old Audit Paras.

Sir / madam,

I am directed to say that the meetings of Adhoc Committee are convened every year to discuss and settle old outstanding Audit Paras and Inspection Reports pending for the last many years in various departments. Majority of the Audit Paras and Inspection Reports relate to recovery of excess payment, losses to State Government, writing off the various dues or incurring expenditure without proper sanctions of competent authorities etc.

Since many outstanding paras are pending for want of reconciliation of record, it has been decided that the Administrative Department concerned would convene meeting of Adhoc Committee to settle the paras during the year 2025 also. The constitution of the Adhoc Committee and the schedule of the meeting is annexed at Annexure-A.

It is requested that all the old Outstanding Audit paras of the Departments, at least till 2015-16 and maximum till today, may be settled before the next Adhoc Committee meeting.

Sh. Nand dev

Contd.2/--



It has been noted that some field Officers / Officials come to attend scheduled meeting of their department without relevant record /material. It is, therefore requested to direct the Heads of the Departments under your control to give necessary directions to the Field Officers to come fully prepared alongwith relevant original record and discuss each & every outstanding paras for settlement by the Adhoc Committee, especially the long pending paras.

It may also be ensured that the meeting is attended by Controlling Officers /DDOs so that necessary steps could be taken for on the spot settlement of these paras.

Your Faithfully,

*ACW*  
16/4/25  
Under Secy. (Finance) to the  
Govt. Of Himachal Pradesh

Endst.No.:-F n-D(A)4-1/2024 Dated, Shimla-02

16<sup>th</sup> April, 2025

Copy forwarded for information and further necessary action to the following:-

1. All the Head of the Departments, Himachal Pradesh, Shimla for furnishing details of Audit Paras settled every month regularly to the Accountant General (Audit), HP Shimla-03 under intimation to Finance Department.
2. The Sr. Deputy Accountant General office of the Accountant General (Audit) HP, Shimla-03 for information and necessary action please.

*ACW*  
16/4/25  
Under Secy. (Finance) to the  
Govt. Of Himachal Pradesh

**Constitution of Adhoc Committee and Schedule of ITS Meeting**

1. **Constitution Adhoc Committees.**

i.	Secretary/Special Secretary /Addl. Secretary /Joint Secretary /Deputy Secretary /Under Secretary of the Department concerned	Chairman
ii.	Additional /Joint /Deputy / Under Secretary (Finance)	Nodal officer
iii.	Head Of Departments.	Member
iv.	Sr. Audit Officer of the office of Accountant General(Audit), Himachal Pradesh Shimla-3	Member

2. **Schedule of Adhoc Committee Meetings:-**

The meeting of various Departments is to be held under the chairmanship of Administrative Secretary / Special /Additional /Joint /Deputy / Under Secretary of the Concerned Department at 11:00A.M. according to venue fixed for holding the Meeting by the departments concerned:-

S.No.	Department	Dated
1	Secretariat Administration Department	21.04.2025
2	Panchayati Raj / Panchayati Raj Institution	22.04.2025 to 25.04.2025
3	Forest/ HP Forest Corporation	01.05.2025 ,02.05.2025 & 05.05.2025
4	Election	06.05.2025
5	Tribal Development Department	07.05.2025
6	GAD/ Personnel Department / HPPSC/ HP Subordinate Selection Board.	08.05.2025
7	Corporation.	13.05.2025
8	Chief Electrical Inspector/ State Energy Dev. Agency (HIMURJA).	14.05.2025
9	Health / Rogi Kalyan Samiti, NHRM/ Aids Control Society/ HP Nursing Registration / Health Safety & Regulation.	19.05.2025 to 21.05.2025
10	Agriculture Department.	22.05.2025 & 23.05.2025
11	Agriculture University, Palampur/ HP Marketing Board.	26.05.2025
12	Higher Education / HP University /Sarv Shiksha Abhiyan/ RUSSA/RMSA/ Library/ NCC.	27.05.2025 & 28.05.2025
13	Technical Education/ HP Kaushal Vikas Nigam.	02.06.2025
14	Ayush Department.	03.06.2025
15	Excise & Taxation Department.	04.06.2025 & 05.05.2025
16	Woman Child Development / HP Mahila Vikas Nigam / Social Welfare/ Board/ HP Council for Child Welfare.	09.06.2025
17	Social Justice & Empowerment/ HP Scheduled Casts / Schedule Tribes Development Corpn. HP Minority Corpn/ HP Backward Finance Corporation / Commission for Backward Classes.	16.06.2025 & 17.05.2025
18	Tourism & Civil Aviation/ HPTDC.	18.06.2025 & 19.06.2025
19	Municipal Corporation	20.06.2025
20	Urban Development/ Smart city/ Notified Area Committee/ Nagar Panchyat.	23.06.2025 & 24.06.2025
21	Elementary Education	25.06.2025 & 26.06.2025
22	Town & Country Planning	27.06.2025
23	Youth Service and Sports/ mountaineering Institute Manali.	30.03.2025



NAAC Accredited 'A+' Grade College

Centre of Excellence

GOVT. COLLEGE, SANJAULI, SHIMLA -6, H. P.

WEB SITE: [www.gcsanjauli.com](http://www.gcsanjauli.com)  
FAX/ Tel. No: 0177-2640332

E-Mail Address: [principalsanjauli@gmail.com](mailto:principalsanjauli@gmail.com)

No.-EDN-COE-GCS-A-14-Audit- 217

Dated :-20.06.2025

To

The Assistant Audit Officer,  
O/o Principal Accountant General (Audit)  
Himachal Pradesh, Shimla-3

Subject:-

Regarding recovery pointed out by audit in the Vocher/Bills for  
September and November,2024.

Sir,

This is with reference to your office letter No. AMG-  
1/audit/Voucher-2202/2023-24/518, 515 and 523 dated 02.08.2024 on the subject cited above.  
The recovery of overpayment inadmissible medicines of the officials are as under:-

Sr. No.	Name & Designation	Voucher No. & Bill No.	Voucher Amount	Inadmissible amount recovered	Major Head where the amount disbursed
1	Sh. Vinod Kumar Assistant Professor	1625/06/02/2024 and Bill No. 100205/18/09/2023	3628/-	873/- 829/- Total Rs. 1702/-	2202
2.	Sh. Rajender Singh Jr. Lect. Assistant				
3	Sh. Vinod Kumar Assistant Professor	1608/07/02/2024 and Bill No. 100256/03/11/2023	3529/-	620/-	2202
4	Sh. Jai Pal Thakur, Supdt Gr.-I (Retired)	1603/07/02/2024 and Bill No. 100279/25/11/2023	3077/-	1496/-	2202

In this connection, it is submitted that the amount of the above officials are recovered and deposited in Govt. Receipts Heads in SBI Shimla through Challan No. 2314224322 dated 12.03.2025, Challan no. 152204310 dated 27.05.2025 and Challan No. 151035282 dated 27.05.2025 (Attested copy enclosed). It is also submitted that the claim for listed inadmissible Medicines will not be allowed in future.

Therefore, you are requested to settle the audit observation/para & convey the settlement for future references at the earliest please.

Enclosures: as Above.

Sincerely

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

Original in Chullian file

11 1522-04310

#1-221422432

E-CHALLAN  
Government Of Himachal Pradesh

Department of Finance Treasuries, Accounts & Lotteries

Valid Upto 30-May-2025 Remitter Copy  
B25E127135 Date 24-05-2025 09:47:37AM

Department Education  
Barcode  
Period 24-05-2025 To 24-05-2025  
DDO SML00-222- PR GOVT BOYS COLLEGE SHIMLA

Head ₹ Amount  
0202-01-102-07-RECOVERY OF OVER PAYMENT 829  
Total/Net Amount 829  
In words Eight Hundred Twenty Nine

Payee Detail  
Licence/Vehicle/Permit/TIN no.  
RECOVERY OF OVER PAYMENT -Recovery of over payment from  
Prinder Singh Shongli SLA  
Remitter Name:- PRINCIPAL  
Address:- GOVT. COLLEGE SANJAULI Mob:  
9418310988

FOR USE IN RECEIVING BANK  
Bank CIN No HIMGRN B25E127135  
Amount ₹ 829  
Bank MANAGER, SBI SHIMLA/UCO JCC CHAKKAR SHIMLA  
Cheque-DD-No.



E-CHALLAN  
Government Of Himachal Pradesh

Department of Finance Treasuries, Accounts & Lotteries

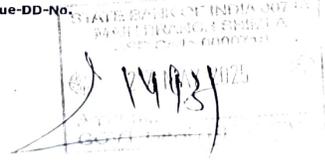
Valid Upto 30-May-2025 Remitter Copy  
HIMGRN B25E127133 Date 24-05-2025 09:44:39AM

Department Education  
Barcode  
Period 24-05-2025 To 24-05-2025  
DDO SML00-222- PR GOVT BOYS COLLEGE SHIMLA

Head ₹ Amount  
0202-01-102-07-RECOVERY OF OVER PAYMENT 1493  
Total/Net Amount 1493  
In words One Thousand Four Hundred Ninty Three

Payee Detail  
Licence/Vehicle/Permit/TIN no.  
RECOVERY OF OVER PAYMENT -Recovery of over payment from  
Vinod Kumar AP Music  
Remitter Name:- PRINCIPAL  
Address:- GOVT. COLLEGE SANJAULI Mob:  
9418310988

FOR USE IN RECEIVING BANK  
Bank CIN No HIMGRN B25E127133  
Amount ₹ 1493  
Bank MANAGER, SBI SHIMLA/UCO JCC CHAKKAR SHIMLA  
Cheque-DD-No.



E-CHALLAN  
Government Of Himachal Pradesh

Department of Finance Treasuries, Accounts & Lotteries

Valid Upto 17-Mar-2025 Remitter Copy  
HIMGRN B25C107360 Date 11-03-2025 10:29:17AM

Department Education  
Barcode  
Period 11-03-2025 To 11-03-2025  
DDO SML00-222- PR GOVT BOYS COLLEGE SHIMLA

Head ₹ Amount  
0202-01-102-07-RECOVERY OF OVER PAYMENT 1496  
Total/Net Amount 1496  
In words One Thousand Four Hundred Ninty Six

Payee Detail  
Licence/Vehicle/Permit/TIN no.  
RECOVERY OF OVER PAYMENT -MR BILL RECOVERY FROM JAIPAL  
SUPDT G-I RETIRED  
Remitter Name:- PRINCIPAL  
Address:- GOVT. COLLEGE SANJAULI SHIMLA  
Mob: 9418310988

FOR USE IN RECEIVING BANK  
Bank CIN No HIMGRN B25C107360  
Amount ₹ 1496  
Bank MANAGER, SBI SHIMLA/UCO JCC CHAKKAR SHIMLA  
Cheque-DD-No.



<b>Government of India</b> <b>Indian Audit and Accounts Department</b> <b>Principal Accountant General (Audit)</b> <b>Himachal Pradesh, Shimla-171003</b>		<b>भारत सरकार</b> <b>भारतीय लेखा तथा लेखा परीक्षा विभाग</b> <b>प्रधान महालेखाकार ( लेखा परीक्षा )</b> <b>हिमाचल प्रदेश, शिमला- 171003</b>
No. AMG-I/Audit/Voucher-2202/2023-24/ 518		Dated: 02/08/2024

सेवा में,

प्रधानाचार्य,  
 राजकीय डिग्री कॉलेज,  
 संजौली जिला शिमला  
 (हि. प्र) 171006

विषय:- लेखा मास 02/2024 मुख्या शीर्ष 2202 की केंद्रीय लेखापरीक्षा टिप्पणी।

क्रमांक सं०	वाऊचर न० दिनांक	वाऊचर की राशि	आपतिजनक राशि का अन्तरण प्रकार	शीर्ष जिसमें राशि का भेद हुआ
1	1608/07/02/2024	3529/-	620/-	2202
Bill no.	100256/03/11/2024			

Medicine/Test	Total Paid	Due	Amount Under Objection	Remarks/Relation
D MAC Shot	270/-	--	270/-	Sh. Vinod Kumar. Asstt. Prof., (Mrs. Savitri Sharma, Wife)
Vexbone-K 27	350/-	--	350/-	
Total	620/-	--	620/-	

- चिकित्सा प्रतिपूर्ति दावो का अनियमित भुक्तान Medical Attendance Rule के Schedule-II के अनुसार दये नहीं हैं। अत उपरोक्त दावे की पुनः छानबीन के उपरान्त उचित कारवाई कर, इस कार्यालय को सुचित करें।
- आहरण एवम वितरण अधिकारी (D.D.O.) यह सुनिश्चित करें कि, चिकित्सा प्रतिपूर्ति दावो मे जो अनियमितता देखी जा रही है मे अपने लेबल पर अन्य मामलो मे भी उचित रूप से समीक्षा की जाए, ताकि लेखा परीक्षा आपतियों से बचा जा सकें।

Mr. Anant  
 Bologny

वरिष्ठ लेखापरीक्षा अधिकारी  
 ए० एम०जी०-1

Government of India  
Indian Audit and Accounts Department  
Principal Accountant General (Audit)  
Himachal Pradesh, Shimla-171003



भारत सरकार  
भारतीय लेखा तथा लेखा परीक्षा विभाग  
प्रधान महालेखाकार ( लेखा परीक्षा )  
हिमाचल प्रदेश, शिमला-171003

No. AMG-I/Audit/Voucher-2202/2023-24/515

Dated: 02/08/2024

सेवा मे,

प्रधानाचार्य,  
राजकीय महाविद्यालय,  
संजौली जिला शिमला  
(हि. प्र) 171006

विषय:-- लेखा मास 02/2024 मुख्या शीर्ष 2202 की केंद्रीय लेखापरीक्षा टिप्पणी।

क्रमांक सं०	वाउचर न० दिनाक	वाउचर की राशि	आपतिजनक राशि का अन्तरण प्रकार	शीर्ष जिसमे राशि का भेद हुआ
1	1625/06/02/2024	3628/-	1702/-	2202
Bill no.	100205/18/09/2024			

Medicine/Test	Total Paid	Due	Amount Under Objection	Remarks/Relation
Sunclear gel	575/-	--	575/-	Sh. Vinod Kumar, (Madan Sharma, Son)
Kalopsia F/W	298/-	--	298/-	
Shalcal XT	829/-	--	829/-	Sh. Rajinder Singh Jr. Lect. Asstt., (Asha Rani, Wife)
Total	1702/-	--	1702/-	

- चिकित्सा प्रतिपूर्ति दावो का अनियमित भुक्तान Medical Attendance Rule के Schedule-II के अनुसार दये नहीं हैं। अत उपरोक्त दावे की पुनः छानबीन के उपरान्त उचित कारवाई कर, इस कार्यलय को सुचित करे।
- आहरण एवम वितरण अधिकारी (D.D.O.) यह सुनिश्चित करें कि, चिकित्सा प्रतिपूर्ति दावो मे जो अनियमितता देखी जा रही है मे अपने लेबल पर अन्य मामलो मे भी उचित रूप से समीक्षा की जाए, ताकि लेखा परीक्षा आपतियों से बचा जा सकें।

Mr. Aman  
B.B. Bleggy

वरिष्ठ लेखापरीक्षा अधिकारी  
ए० एम०जी०-1



No. AMG-I/Audit/Voucher-2202/2023-24/523

Dated: 02/08/2024

सेवा में,

प्रधानाचार्य,  
राजकीय डिग्री कॉलेज,  
संजौली जिला शिमला,  
(हि. प्र) 171006

विषय:-- लेखा मास 02/2024 मुख्या शीर्ष 2202 की केंद्रीय लेखापरीक्षा टिप्पणी।

क्रमांक सं०	वाऊचर न० दिनांक	वाऊचर की राशि	आपतिजनक राशि का अन्तरण प्रकार	शीर्ष जिसमें राशि का भेद हुआ
1	1603/07/02/2024	3077/-	/1496/-	2202
Bill no.	100279/25/11/2024			

Medicine/Test	Total Paid	Due	Amount Under Objection	Remarks/Relation
Mac D3	270/-	--	270/-	Sh. Jai Pal Thakur, Supdt.-I (Self)
Carnimega E	478/-	--	478/-	
Mac D3	270/-	--	270/-	
Carnimega E	478/-	--	478/-	
Total	1496/-	--	1496/-	

- चिकित्सा प्रतिपूर्ति दावों का अनियमित भुक्तान Medical Attendance Rule के Schedule-II के अनुसार दिये नहीं हैं। अतः उपरोक्त दावों की पुनः छानबीन के उपरान्त उचित कारवाई कर, इस कार्यालय को सूचित करें।
- आहरण एवम वितरण अधिकारी (D.D.O.) यह सुनिश्चित करें कि, चिकित्सा प्रतिपूर्ति दावों में जो अनियमितता देखी जा रही है उसे अपने लेबल पर अन्य मामलों में भी उचित रूप से समीक्षा की जाए, ताकि लेखा परीक्षा आपतियों से बचा जा सके।

Mr. Amert  
Bislegu

वरिष्ठ लेखापरीक्षा अधिकारी  
ए० एम०जी०-1