

Annexure - II

AUDIT AND INSPECTION NOTE ON THE PLA FUNDS OF POST GRADUATE GOVT COLLEGE SEC. 11, CHANDIGARH

PERIOD OF AUDIT APRIL 2004 TO MARCH 2014

PART 1 LAST AUDIT NOTE

1. Last audit notes: No formal reply to the previous audit note(s) has been furnished by the College authorities, but a few items have now been shown compliance, as a result of which, some of the audit paras have been settled now, which appear as Annexure "A" to the present audit note and rest of the paras stand and appear as Annexure "B" to the present audit note.

PART II PRESENT AUDIT

2. The present audit of the college was conducted by a team comprising of Sh. P.V. Batish, Section Officer and Sh. Narindar Kumar Patney, Auditor for the period from 07.07.2014 to 13-12-2014. Audit fee amounting to Rs. 49,500/- (Rupees Forty-nine thousand and five hundred only) has been deposited by the Principal of the college under Head "0070 - Other Administrative Services - 60- Other Services - 110 - Fee for Govt. audit (Local Audit Department UT Chandigarh) vide scroll No. 305 dated 29th Nov., 2014. As per details appearing hereunder :-

Sr. No.	Name of the fund	Rate Per year	No. of years	Amount
1	Book Replacement Fund (BRF)	100/-	Ten	1000.00
2	NCC	100/-	Ten	1000.00
3	Amalgamated Fund	250/-	Ten	2500.00

4	Sports	100/	Ten	1000.00
5	M.P.Ed research Fund (MPR)	100/	Ten	1000.00
6	Physics	100/	Ten	1000.00
7	Chemistry	100/	Ten	1000.00
8	Botany	100/	Ten	1000.00
9	Biotech	100/	Ten	1000.00
10	Zoology	100/	Ten	1000.00
11	Geography	100/	Ten	1000.00
12	Psychology	100/	Ten	1000.00
13	Functional English	100/	Ten	1000.00
14	CEF	100/	Ten	1000.00
15	Contract Security (Cont. Sec)	100/	Ten	1000.00
16	Physical Education	100/	Ten	1000.00
17	B.P.Ed./M.P.Ed.	100/	Ten	1000.00
18	Fine Arts	100/	Ten	1000.00
19	Defence Studies	100/	Ten	1000.00
20	Exam. Fund	100/	Ten	1000.00
21	Magzine Fund	100/	Ten	1000.00
22	Video	100/	Ten	1000.00
23	Identity Card	100/	Ten	1000.00
24	College Dev. Fund (PDF)	100/	Ten	1000.00
25	Dilapidation	100/	Ten	1000.00
26	Music	100/	Ten	1000.00
27	Health Fund	100/	Ten	1000.00
28	Cycle Fund (Parking)	100/	Ten	1000.00
29	Library Security	100/	Ten	1000.00
30	Uniform Fund	100/	Ten	1000.00
31	Red Cross	100/	Ten	1000.00

32	Personal Dev. Fund (PDF)	100/	Ten	1000.00
33	Hostel Fund Account (HFA)	100/	Ten	1000.00
34	Career Counseling Fee (CCF)	100/	Ten	1000.00
35	Student Aid Fund (SAF)	100/	Ten	1000.00
36	Activity Fund	100/	Ten	1000.00
37	Hostel Security	100/	Ten	1000.00
38	Commerce Pract. Fee (CPF)	100/	Ten	1000.00
39	Mess Security	100/	Ten	1000.00
40	Honours Fee	100/	Ten	1000.00
41	Computer Science	100/	Ten	1000.00
42	Stat & CS	100/	Ten	1000.00
43	Water Electricity	100/	Ten	1000.00
44	Environment Education	100/	Ten	1000.00
45	BBA/BCA Security	100/	Ten	1000.00
46	BBA/BCA Staff Infrastructure	100/	Ten	1000.00
47	FS Fund	100/	Ten	1000.00
48	Smart Card	100/	Ten	1000.00
	Total (Rs. Forty-nine thousand and five hundred only)			49500.00

Following months were selected for detailed audit :-

Sr. No.	Year	Months selected
1	2004-05	May 2004 and March 2005
2	2005-06	June 2005 and Jan., 2006
3	2006-07	April 2006 and Jan., 2007
4	2007-08	Aug., 2007 and 10/2007
5	2008-09	9/2008 and 2/2009
6	2009-10	9/2009 and 2/2010

7	2010-11	9/2010 and 2/2011
8	2011-12	8/2011 and 11/2011
9	2012-13	8/2012 and 1/2013
10	2013-14	9/2013 and 3/2014

2A The college is maintaining following funds as PLA funds :-

Sr. No.	Name of the fund
1	Book Replacement Fund (BRF)
2	NCC
3	Amalgamated Fund
4	Sports
5	M.P.Ed research Fund (MPR)
6	Physics
7	Chemistry
8	Botany
9	Biotech
10	Zoology
11	Geography
12	Psychology
13	Functional English
14	CEF
15	Contract Security (Cont. Sec)
16	Physical Education
17	B.P.Ed./M.P.Ed.
18	Fine Arts
19	Defence Studies
20	Exam. Fund

21	Magzine Fund
22	Video
23	Identity Card
24	College Dev. Fund (PDF)
25	Dilapidation
26	Music
27	Health Fund
28	Cycle Fund (Parking)
29	Library Security
30	Uniform Fund
31	Red Cross
32	Personal Dev. Fund (PDF)
33	Hostel Fund Account (HFA)
34	Career Counseling Fee (CCF)
35	Student Aid Fund (SAF)
36	Activity Fund
37	Hostel Security
38	Commerce Pract. Fee (CPF)
39	Mess Security
40	Honours Fee
41	Computer Science
42	Stat & CS
43	Water Electricity
44	Environment Education
45	BBA/BCA Security
46	BBA/BCA Staff Infrastructure
47	FS Fund
48	Smart Card fund

2B **DETAILS OF RECORD NOT PUT UP:**

All the record needed for audit was put up to audit for their inspection and there is no record which was needed and not put up.

3. **OUTSTANDING ADVANCES** : Audit sent a requisition for ascertaining the amount given by the College authorities out of the PLA funds as advance(s) for various activities. Following advances are still outstanding. Audit Memo No. SOI/2014/168 dated 21.8.2014 has been sent to the Principal for getting the same adjusted. The total outstanding advances are to the tune of **Rs. 15,05,980.00** out of which Rs. 12,65,366.00 pertain to the advances given for meeting with the liabilities, which are otherwise required to be paid out of the contingent grant of the institution. It was explained to audit that sometimes the funds at the disposal of the Principal in O.E. deplete and are not enough to meet the liabilities. In such times, the PLA funds are borrowed in shape of advances and the same are returned as and when the grants in the Govt. contingency fund are received from the Director Higher Education, UT. Although principally the practice is not allowable, but keeping in view the exigency, the same is allowed, but with a word of advice that this should not be made a permanent feature.

Sr. No.	Sr. No. in the list under ref	Vr. No. / dt	Name of the official / officer	Purpose of advance	Amount	Remarks
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(A)ADVANCES GIVEN TO STAFF MEMBERS

1	4	9533 28.11.05	Sh. Kesar Singh, C.T. Out of Amalg. fund	Purchase of Mali Beldar items	5,000.00	Amount needs to be recovered from Sh. Kesar Singh as the details of the items purchased were not requisitioned by any deppt:
2	21	9868/ 12.9.05	Mrs. Rama Kumar (Botany) Out of Amalg. fund	Purchase of earthen pots	1,000.00	Settled as per record shown
3	30	10067 /22.10.05	Mr. Mukesh Ranjan Out of Amalg. fund	Yourth festival	4,000.00	Settled as per record shown
4	31	10073/ 24.10.05	Loan basis Govt. side for postmaster	Not mentioned	4,007.00	Advance recouped from O.E. vide challan

			Out of HCF fund			25 / 31.3. 2006 - para settled
5	32	10068-69/ 22.10.05	Ms. Rama Kumar (Botany) Out of Amalg. fund	Youth festival 2005	2,000.00	Settled as per record shown
6	38	10126/ 17.11.05	Mr. A.K. Angrish Out of Bio-tech fund	Day to day expenses	1,000.00	Settled as per record shown
7	45	10329/ 18.01.06	Mr. Bhupinder Singh Out of Amalg. fund	Inspection of MA	3000.00	Settled as per record shown
8	46	10483/ 17.02.06	Mr. Rajinder Singh Out of Amalg. fund	Hose Pipe	4,360.00	Settled as per record shown
9	48	10508/ 24.02.06	Dr. Jasvinder Kaur Out of Amalg. fund	Convocation	6,000.00	The convocation is the function of the college

						admn: and hence to be met out of the O.E. para not settled
10	49	10509/ 24.02.06	Govt. side out of HCF fund	Telephone bill	3,703.00	Advance recouped from O.E. vide challan 25 / 31.3. 2006 - para settled
11	50	10520- 21/ 25.02.06	Mrs. Rama Kumar (Botany) Out of Amalg. fund	Convocation	800.00	The convoca- tion is the function of the college admn: and hence to be met out of the O.E. para not settled
12	54	10647/ 9.03.06	Rawel Singh out of Cycle / scooter fund	Cycle / scooter	10,000.00	Settled as per record shown
13	65	11262 /	Sh. Kesar	Cutting of	1,000.00	The

		5.10.06	Singh for payment to XEN Hort. Division Sec. 23, out of the CDF	grass		documents shown were not sufficient to prove the work as genuine
14	87	12509/ 24.12.07	Prashant Kr. Dass out of sports fund	To visit NCTE Jaipur B.P. Ed 4 years.	7,000.00	Settled as per record shown
15	161	16524/ 30.10.10	Prashant Kr. Dass out of sports fund	Not mentioned	7,460.00	Para not settled due to non production of record required for the same.
16	202	19251/ 4.3.03	Mr. B.R. Bansal exam incharge out of the Exam fund	Purchase of postage funds	17,000.00	Settled as per record shown
17	204	19590/ 6.8.10	Mrs. Renu Oberoi, librarian out of the Identity	Release of balance payment of 16 CCTV cameras	1,38,318.00	Not settled as the same is proposed to be recouped

			card fund	installed in the library		out of the UGC grant likely to be received in future. Till then, para stands
18	213	19690/ 18.9.2013	Mr. Bhagwant Singh Phy. Education out of the sports fund	Panjab University inter college camp and coaching men	5,860.00	Settled as per record shown
19	221	19895/ 22.11.13	Mr B R Bansal out of Exam fund	Purchase of postal stamps for dispatch of report cards	15,000.00	Settled as per record shown
20	226	20231/ 25.03.14	Ms Anju Sharma out of Botany fund	Mtc. Of botanical garden	4,106.00	Settled as per record shown
				Total	2,04,614.00	
(B) ADVANCES GIVEN TO GOVT. CONTINGENT HEAD FOR PAYMENT OF WATER / ELECY / TELEPHONE BILLS						
21	27	9990 / 4.10.05	Loan basis Govt. side for elecY	ElecY: Bills	2,56,883.00	Advance recouped from O.E.

			bills Out of W/E fund			vide challan 25 / 31.3. 2006 - para settled
22	28	9991 / 4.10.05	Loan basis Govt. side for elec bills Out of W/E fund	Elecy: Bills	2,16,180.00	Advance recouped from O.E. vide challan 13 / 26.4. 2006 - para settled
23	39	10173/ 6.12.2005	Loan basis Govt. side for water charges bills Out of W/E fund	Water charges bill	4,84,071.00	Advance recouped from O.E. vide challan 13 / 26.4. 2006 - para settled
24	40	10268/ 22.12.05	Loan basis Govt. side for Telephone bills Out of HCF fund	Telephone charges	4,556.00	Advance recouped from O.E. vide challan 25 / 31.3. 2006 - para settled
25	41	10355/ 27.01.06	Loan basis Govt. side for water	Water / electricity charges	3,03,676.00	Advance recouped from O.E.

			charges/ Elecy: bills Out of W/E fund			vide challan 25 / 31.3. 2006 - para settled
				Total	12,65,366.00	
Grand Total (A) + (B) Rs. 2,04,614.00 + 12,65,366.00 = Rs. 15,05,980.00						

4. **PAYMENT OF FINE ON ACCOUNT OF LATE SUBMISSION OF EXAMINATION FORMS WITH THE PANJAB UNIVERSITY.** During the period of audit, it has been noticed that the College authorities paid a sum of Rs. 3,50,300/- on account of fine imposed by the Panjab University for late submission of examination forms. The case was settled with the Panjab University by paying the over due charges. The DPI (Colleges), now known as Director Higher Education got an inquiry conducted into the episode by the Section Officer of DHE office and the Inquiry report reveals that delay in the deposit of examination fees rests on the part of the Principal Govt. College for Boys including the staff members i.e. Administration Clerk (in fact admission clerk), fee clerk, supdt Accounts, Supdt. Estt., Accountant & Burser (In all six persons), who had been dealing with the depositing of examination fee of students with the University". The college was further required to send a detailed proposal to the office of the DHE to take up the matter with the Panjab University, but nothing was done and no proposal till the beginning of the audit was sent to the DHE and the case remained buried, with no follow up of the same with the higher authorities. So much so, one of the defaulters Ms. Maninder Kaur, Clerk (now posted in UT Sectt:) of the college, who was among the persons found to be the defaulters in the Inquiry report of the Section Officer, was selected in the U.T. Secretariat. The DHE, vide their Memo No. 230-DPI-UT-ADIII-13(18)2004, dated 13.04.2007 allowed that Ms. Maninder (now posted in

UT Sectt:) may be relieved of her duties after obtaining an undertaking to the effect that in case of non-waiving of the recovery by the Panjab University, she will deposit the amount of recovery which will become due against her. But it is alarming that despite the fact that the case was not taken up with the Panjab University and also no efforts have been made to get the defaulted amount recovered from the persons named in the Inquiry report as guilty. Audit is of the view that the recovery of Rs. 3,50,300/- alongwith interest @ 18% P.A. till the date of recovery needs to be recovered and deposited under PLA fund A/c. Credit of the above amount may be afforded to the fund from where the same was drawn. The amount due as upto 31.12.2014 has been worked out and the same is Rs. 7,75,915/- (Including interest of Rs. 4,25,615/- upto 31.12.2014) Moreover responsibility for not persuing the case may also be got fixed and action taken against the erring official / officer under intimation to audit. In fact it appears that the Education department appears to have been trying to put the case into cold store. So much so that one official, Ms. Maninder Kaur, Clerk (now posted in UT Sectt:), was relieved from the department without clearing the dues. Although an undertaking exists in the record of the college, but no action appears to have been taken. Audit view is that the Admission clerk (Ms. Maninder Kaur) who was supposed to initiate the process is main accused. The role and responsibility of fee clerk, Supdt Accounts.,Supdt. Estt: Bursar and the Principal may be got evaluated and responsibility fixed accordingly. However, the matter may be decided by the Director Higher Education as to who has to be held responsible for the lapse in view of the inquiry report and also in view of the natural justice. The extent of responsibility may also be worked out, so that the recovery could be made from the defaulters The loss to PLA funds alongwith upto date interest @ 18% P.A. till the date of recoupment needs to be got deposited in the PLA funds at the earliest under intimation to audit. The Principal, PGCC Sec. 11, vide his Memo No. 7997 dated 15-09-2006 (copy available as Annexure "C") stated that the problem occurred due to new soft-

ware of the University as well as attributed the problem to the fact that the Admission clerk and the fee clerk were newly appointed persons. Audit does not see eye to eye with the above excuse. In case the lapse occurred due to inexperienced staff, it was the responsibility of the Principal to get work from the staff and in case the new incumbents were inefficient, it was better to get them changed than to get fine imposed on their account. This can be attributed as “lack of supervision” on the part of the then Principal.

5. **Income and expenditure:**

(A) Income and expenditure out of the PLA funds for the period under audit was as under as reported by the Principal is given below :-

Sr. No.	Year	Amalgamated & other funds	G. total
1	2004-05	Rs.	Rs.
	Opening balance	2,73,77,233	2,73,77,233
	Income	1,69,31,802	1,69,31,802
	Expenditure	1,12,29,805	1,12,29,805
	Closing balance	3,30,79,230	3,30,79,230
2	2005-06		
	Opening balance	33079230	33079230
	Income	20073824	20073824
	Expenditure	12674834	12674834
	Closing balance	40478220	40478220
3	2006-07		
	Opening balance	40478220	40478220
	Income	20694635	20694635
	Expenditure	13905638	13905638
	Closing balance	47267217	47267217

4	2007-08		
	Opening balance	47267217	47267217
	Income	20116501	20116501
	Expenditure	18484488	18484488
	Closing balance	48899230	48899230
5	2008-09		
	Opening balance	48899230	48899230
	Income	30861581	30861581
	Expenditure	33368743	33368743
	Closing balance	46392068	46392068
6	2009-10		
	Opening balance	46392068	46392068
	Income	39537078	39537078
	Expenditure	35172693	35172693
	Closing balance	50756453	50756453
7	2010-11		
	Opening balance	50756453	50756453
	Income	43553950	43553950
	Expenditure	55115367	55115367
	Closing balance	39195036	39195036
8	2011-12		
	Opening balance	39195036	39195036
	Income	54688108	54688108
	Expenditure	52663575	52663575
	Closing balance	41219569	41219569
9	2012-13		
	Opening balance	41219569	41219569
	Income	57548876	57548876

	Expenditure	58501094	58501094
	Closing balance	40267351	40267351
10	2013-14		
	Opening balance	40267351	40267351
	Income	55230713	55230713
	Expenditure	62925603	62925603
	Closing balance	35572461	35572461

6. **RECONCILIATION:**

(A) There were two PLA Accounts, earlier i.e., PLA (Main) and PLA (Security), but as conveyed, at present there is only account being maintained at the Central treasury, Chandigarh. The results of the reconciliation as reported by the Principal was as under :-

Sr. No.	Year	Closing date	Balance as per cash book	Balance in the treasury as per reconciliation register	Difference (-)shows balance in treasury more than cash book
1	2004-05	31.3.2005	33079230	35678090	-2598860
2	2005-06	31.3.2006	40478220	43034320	-2556100
3	2006-07	31.3.2007	47267217	49721857	-2454640
4	2007-08	31.3.2008	48899230	51186917	-2287687
5	2008-09	31.3.2009	46392068	48438217	-2046149
6	2009-10	31.3.2010	50756453	53085714	-2329261

7	2010-11	31.3.2011	39195036	41052720	-1857684
8	2011-12	31.3.2012	41219569	42801474	-1581905
9	2012-13	31.3.2013	40267351	41791496	-1524145
10	2013-14	31.3.2014	35572461	35625042	-52581

Audit will like to be explained the reason for difference in figures as per cash book and those in treasury, so that factual position could be ascertained.

7. **IRREGUAR PURCHASE / EXPENDITURE OUT OF PLA FUNDS:** Following expenditure has been incurred without following proper procedure etc. and reason for their being irregular expenditure are mentioned against each item :-

Sr. No.	Month	Vr. No.	Particulars	Amount	Audit observations
1	May 2004	8233	Purchase of apron for botany Deptt:	1560.00	Stock entry not shown to audit. Not a fit charge in absence of the stock entry
2	May 2004	8234	Purchase of Khad from Mr. Kishan Singh	600.00	1. No sanction 2.No bill 3. No receipt from the recipient. 4. No stock entry hence not a fit charge in view of above.
3	May 2004	8238	Purchase of stock reguster	500.00	1. An amount of Rs. 500/- has been granted as advance for the

					purchase of stock register and out of it Rs. 450/- are stated to have been spent, but no voucher for the same same has been shown to audit. No stock entry and no other required formality / compliance shown to audit. Not a fit charge in view of above.
4	May 2004	8248	Purchase of stationery items for examinations	483.00	The purchase has been recorded but no stock entry of the items in relevant stock register has been shown to audit as such not a fit charge on the funds.
5	May 2004	8249	Purchase of stationery items for examinations	920.00	The purchase has been recorded but no stock entry of the items in relevant stock register has been shown to audit as such not a fit charge on the funds.
6	May 2004	8251	Courier charges and purchase of	600.00	The purchase has been recorded but no stock entry of the items in

			cloth for wrapping / packing the reports required to be submitted to NAAC		relevant stock register has been shown to audit as such not a fit charge on the funds.
7	May 2004	8252	Courier charges and purchase of cloth for wrapping / packing the reports required to be submitted to NAAC	20.00	The purchase has been recorded but no stock entry of the items in relevant stock register has been shown to audit as such not a fit charge on the funds.
8	May 2004	8253	Purchase of curtain cloth for the office room of Burser	1000.00	The purchase and or stitching and fixing of the curtains for the office room of burser are not a fit charge on the PLA funds as the same needs to me met out of the Govt. grant under Office expenses. Not a fit charge in view of above audit

					observations.
9	May 2004	8254	Stitching of the above curtains	120.00	The purchase and or stitching and fixing of the curtains for the office room of burser are not a fit charge on the PLA funds as the same needs to me met out of the Govt. grant under Office expenses. Not a fit charge in view of above audit observations.
10	May 2004	8255	Lamination charges	200.00	No sanction for the charges shown to audit. No stock entry shown to audit. Not a fit charge on the PLA funds in view of above.
11	May 2004	8256	Purchase of hardware material	264.00	No sanction for the charges shown to audit. No stock entry shown to audit. Not a fit charge on the PLA funds in view of above.
12	May 2004	8258	Photo copy of NAAC reports	760.00	Over-writing in the bill. Purchase bifurcated into voucher No. 8258 to

					8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Moreover submission of NAAC reports are concerned with the activities of the College and hence should have been charged to the Office expenses head.
13	May 2004	8259	Photo copy of NAAC reports	1000.00	Purchase bifurcated into voucher No. 8258 to 8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Moreover submission of NAAC reports are concerned with the activities of the College and hence should have been charged to the Office expenses head.

14	May 2004	8260	Photo copy of NAAC reports	650.00	Purchase bifurcated into voucher No. 8258 to 8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Morevoer submission of NACC reports are concerned with the activities of the College and hence should have been charged to the Office expenses head.
15	May 2004	8261	Photo copy of NAAC reports	1038.00	Purchase bifurcated into voucher No. 8258 to 8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Morevoer submission of NACC reports are concerned with the activities of the College and hence should have

					been charged to the Office expenses head.
16	May 2004	8262	Photo copy of NAAC reports	605.00	Purchase bifurcated into voucher No. 8258 to 8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Moreover submission of NAAC reports are concerned with the activities of the College and hence should have been charged to the Office expenses head.
17	May 2004	8263	Photo copy of NAAC reports	108.00	Purchase bifurcated into voucher No. 8258 to 8262 to avoid inviting of quotations, for preparation of comparative statement and assigning job to the lowest competitor. Moreover submission of NAAC reports are concerned with the

					activities of the College and hence should have been charged to the Office expenses head.
18	May 2004	8266	Payment of water charges bill of the hostel	58093.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
19	May 2004	8278	Purchase of tube rods and bulbs etc.	4750.00	The sanction does not disclose the purpose of purchase of tube rods or the bulbs. In case these are for the hostels, then a fit charge - otherwise not a fit charge on the PLA funds. Moreover

					no stock entry shown to audit, as such not a fit charge on the fund.
20	May 2004	8279	Purchase of plastic dust bins	2700.00	The sanction does not disclose the purpose of purchase of plastic dust bins. In case these are for the hostels, then a fit charge - otherwise not a fit charge on the PLA funds. Moreover no stock entry shown to audit, as such not a fit charge on the fund.
21	May 2004	8284	Repair of main gate of the college	4680.00	Repair of main gate of the college is not a fit charge on the PLA funds, rather it should have been met out of the O.E. grants of the college.
22	May 2004	8286	Purchase of curtains.	990.00	Purchase of curtains is not a fit charge on the PLA funds, rather it should have been met out of the O.E. grants of the college.
23	March 2005	9380	Purchase of	640.00	Purchase of locks is not

			locks		a fit charge on the PLA funds, rather it should have been met out of the O.E. grants of the college.
24	March 2005	9397	Advance for hospitality and expenditure on TA/DA of the Chief guest	5000.00	No vouchers in support of the adjustment of advance shown to audit. TA/DA of chief guest at any official function of the college is not a fit charge on the funds as this amounts to an activity aimed as college's normal activity. In the advance register a sum of Rs. 2,000/- has been shown as refunded but no vouchers in support of the expenditure shown to audit.
25	March 2005	9408	Payment of water charges on average basis	30,574.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with

					the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
26	June 2005	9615	Purchase of toner cartridge for the Photocopier	3,350.00	The Photocopier appears to be property of the O.E. / Plan / Non plan funds. Re-charging of the same out of PLA funds is not a fit charge on the funds as the same should have been met out of the O.E.
27	Jan., 2006	10288	Purchase of pipe out of the C.D.F.	4,500.00	No stock entry for the purchase has been shown to audit as such not a fit charge on the funds. No quotations / NIQ / comparative statement etc. shown to audit.
28	Jan., 2006	10300	Refreshment	505.00	No stock entry for the

			expenditure for the events of November 2005		purchase has been shown to audit as such not a fit charge on the funds.
29	April 2006	10779	Purchase of Apron cloth	779.00	No bill for the purchase shown to audit. Only invoice shown. No entry made on the body of the invoice recording "Paid and cancelled" shown to audit. The advance is for Rs. 780/-
30	Jan., 2007	11426	Repair of autoclave	835.00	Not a fit charge on the PLA funds as the autoclave whose repair has been charged does not appear to have been purchased out of the PLA funds. The repair of property items bought out of the OE funds needs to be met out of the OE funds.
31	Jan. 2007	11464	Purchase and stitching of curtains	2,465.00	Purchase of curtains is not a fit charge on the PLA funds, rather it should have been met out of the O.E. grants of

					the college.
32	Jan. 2007	11471	Purchase of printer	9,900.00	Neither the sanction nor the stock entry disclose where the printer is to be used. It is not clear whether the printer is to be attached to a computer purchased out of the PLA or not. In case the same is to be used as attachment to the existing computer, purpose of the same needs to be explained to audit. In case the printer is to be used in office or office related activity, then not a fit charge on the PLA funds.
33	Jan. 2007	11497	Purchase of Almirah for the hostel.	4,850.00	No stock entry for the same has been shown to audit, as such not a fit charge on the P L A funds.
34	Jan. 2007	11498	Purchase of Almirah for the hostel.	4,850.00	No stock entry for the same has been shown to audit, as such not a fit

					charge on the P L A funds.
35	Jan. 2007	11420	Purchase of cash book for the PLA funds	1,800.00	No stock entry for the same has been shown to audit, as such not a fit charge on the P L A funds.
36	August 2007	12072	Payment of charges for tea etc. for Principal's office	500.00	Principal's office expenses, if otherwise, are to be met out of the O.E. grant of the office and not from the PLA funds as this is in no way in the line of welfare of the students whose funds have been placed at the custody of the college.
37	August 2007	12073	Payment of charges for tea etc. for Principal's office	500.00	Principal's office expenses, if otherwise, are to be met out of the O.E. grant of the office and not from the PLA funds as this is in no way in the line of welfare of the students whose funds have been placed at the custody of

					the college.
38	August 2007	12074	Payment of charges for tea etc. for Principal's office	500.00	Principal's office expenses, if otherwise, are to be met out of the O.E. grant of the office and not from the PLA funds as this is in no way in the line of welfare of the students whose funds have been placed at the custody of the college.
39	August 2007	12116	Payment for providing refreshment to the Chief guest / teachers / non teaching staff of the college	1,000.00	Refreshment to the chief guest can only be allowed, if it pertains to the activities of the PLA funds and that too when rules/guidelines for the event provide for the same. In absence of rules / guidelines, not a fit charge on the PLA funds.
40	August 2007	12181	Repair of two locks	100.00	There is no mention in the sanction or the bill whether the locks were purchased out of PLA funds or not. In case the

					property got repaired does not belong to the PLA funds, the same cannot be got repaired out the PLA funds - Not a fit charge on PLA funds.
41	August 2007	12183	Payment for purchase of CD writer	1250.00	There is no mention in the sanction or the bill whether the computer with which the CD writer attached to the computer was purchased out of PLA funds or not. In case the property got repaired does not belong to the PLA funds, the same cannot be got repaired out the PLA funds - Not a fit charge on PLA funds.
42	August 2007	12184	Payment for purchase of UPS	2,794.00	There is no mention in the sanction or the bill whether the computer with which the UPS attached to the computer was

					purchased out of PLA funds or not. In case the property got repaired does not belong to the PLA funds, the same cannot be got repaired out the PLA funds - Not a fit charge on PLA funds.
43	August 2007	12185	Payment for purchase of net working charges	2,425.00	There is no mention in the sanction computer with which the net working charges paid for the computer was attached to the computer was purchased out of PLA funds or not. In case the property got repaired does not belong to the PLA funds, the same cannot be got repaired out the PLA funds - Not a fit charge on PLA funds.
44	August 2007	12186	Payment of fee of students	11,480.00	It is no where mentioned whether the fee paid was after

					recovery from the students or not. In case the recovery from the students was not made before making the payment, then it is not a fit charge on the funds.
45	October 2007	12260	Payment for attending workshop In the Panjab University	1,000.00	Not a fit charge as no details for the same have been shown / provided to the audit.
46	October 2007	12269	Payment for providing refreshment to the Chief guest / teachers / non teaching staff of the college	680.00	Not a fit charge as no details for the same have been shown / provided to the audit.
47	October 2007	12272	Repair of old CPU	300.00	It is not clear from the papers shown / documents produced, whether the CPU got repaired does not belong to the PLA funds, the same cannot be got repaired out the

					PLA funds - Not a fit charge on PLA funds.
48	October 2007	12314	Payment for providing refreshment to the Chief guest / teachers / non teaching staff of the college	1,000.00	Not a fit charge as no details for the same have been shown / provided to the audit.
49	October 2007	12315	Payment for providing refreshment to the Chief guest / teachers / non teaching staff of the college	1,000.00	Not a fit charge as no details for the same have been shown / provided to the audit.
50	October 2007	12355	Payment of delegation fee out of the PLA funds.	300.00	Bill not shown to audit. No support of rules / guidelines available for verification by the audit whether the payment made is a fit charge on the PLA or not shown to audit. Hence Not a fit charge.
51	October	12356	Payment of	600.00	Bill not shown to audit.

	2007		delegation fee out of the PLA funds.		No support of rules / guidelines available for verification by the audit whether the payment made is a fit charge on the PLA or not shown to audit. Hence Not a fit charge.
52	September 2008	13511	Purchase of CFL tube and holder	225.00	As the sanction is silent about the place where the tube or the holder are to be utilized, as such not a fit charge of the PLA funds.
53	September 2008	13512	Purchase of Halid lamps	3,570.00	As the sanction is silent about the place where the tube or the holder are to be utilized, as such not a fit charge of the PLA funds.
54	September 2008	13513	Purchase of sanitation items	5,025.00	As the sanction is silent about the place where the items purchased are to be utilized, as such not a fit charge of the PLA funds.
55	September 2008	13515	Purchase of torch	1,485.00	As the sanction is silent about the place where

					<p>the tube or the holder are to be utilized, as such not a fit charge of the PLA funds. Moreover the GFR certificate was initially recorded by the care taker in defiance of the instructions, where only the authority competent to order purchase can sign the same, the same needs to be signed by the competent authority. Care should be taken in future to avoid such happenings.</p>
56	September 2008	13516	Purchase of Phenyl	720.00	<p>The GFR certificate was initially recorded by the care taker in defiance of the instructions, where only the authority competent to order purchase can sign the same, the same needs to be signed by the competent authority. Care should be taken in</p>

					future to avoid such happenings.
57	September 2008	13555	Water charges bill of the hostel.	76,717.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
58	September 2008	13580	Refilling of fire extinguishers of ABC multipurpose pressure type refills	1,65,937.00	There is no mention whether the refills purchased were for the fire-extinguishers purchased out of the PLA or the O.E. funds. In the fire extinguishers were originally not purchased out of the PLA, then not a fit

					charge on the PLA funds.
59	September 2008	13585	Purchase of material	3,955.00	No justification for the purchase of material mentioned in the sanction / proposal letter, hence not a fit charge on the funds.
60	September 2008	13586		5,890.00	No justification for the purchase of material mentioned in the sanction / proposal letter, hence not a fit charge on the funds.
61	February 2009	14194	Payment of water charges bill on average basis	4,497.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant

					for the welfare of the students.
62	February 2009	14195	Payment of water charges bill on average basis	870.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
63	February 2009	14196	Payment of water charges bill on average basis	531.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average

					basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
64	February 2009	14270	Refilling of toner of the photocopier	4,000.00	There is no mention whether the refills purchased were for the fire-extinguishers purchased out of the PLA or the O.E. funds. In the fire extinguishers were originally not purchased out of the PLA, then not a fit charge on the PLA funds.
65	February 2009	14272	Refreshment to 300 students and staff on account of group activities	9,000.00	The refreshment has been served to staff also. College authorities are requested to work out the amount of refreshment served to office staff, which should be got deposited in to the PLA funds as the PLA funds are

					meant for welfare of students only.
66	February 2009	14276	Purchase of wires for computers / fans and or tunes etc.	10,985.00	The expenditure made out of the PLA funds for the purpose mentioned on the body of the bill / sanction does not justify it as a fit charge on the funds. This type of expenditure if made for the purpose of items purchased out of the O.E. funds needs to be made out of the O.E. funds
67	February 2009	14277	Purchase of electrical wires in the placement cell / office of the Vice Principal	5,386.00	The expenditure made out of the PLA funds for the purpose mentioned on the body of the bill / sanction does not justify it as a fit charge on the funds. This type of expenditure if made for the purpose of items purchased out of the O.E. funds needs to be made out of the O.E. funds. Moreover the

					expenditure in respect of the Vice Principal's office cannot be met out of the PLA funds.
68	September 2009	14836	Payment of late fee for VC approval for 25 M.Ped students @ 1300/- each	32,500.00	It is no where mentioned whether the late fee was imposed due to inaction on the part of the college or the students. In case this a lapse on the part of the college, then the expenditure needs to be recovered from the concerned staff at fault but in case it is an inaction on the part of the concened students, the expenditure needs to be met by recovering the same from the concerned students.
69	September 2009	14837	Purchase of flower pots	6,400.00	The bill suggests that the entry has been made in the bill register, but the entry needs to have been made in the stock register and not the bill

					register. Moreover the certificate under GFR 145 has been signed by an - unauthorised person, this should have been from the competent authority as mentioned in the rule under reference.
70	September 2009	14838	Purchase of cement (flower) pots	2,760.00	The bill suggests that the entry has been made in the bill register, but the entry needs to have been made in the stock register and not the bill register. Moreover the certificate under GFR 145 has been signed by an - unauthorised person, this should have been from the competent authority as mentioned in the rule under reference.
71	September 2009	14839	Purchase of selection grass	3,000.00	The bill suggests that the entry has been made in the bill register, but the entry needs to have

					been made in the stock register and not the bill register. Moreover the certificate under GFR 145 has been signed by an - unauthorised person, this should have been from the competent authority as mentioned in the rule under reference.
72	September 2009	14840	Purchase of chain saw cutter	2,900.00	The Purchase has been purchased from a firm located at Patiala, which does not come within the jurisdiction of Chandigarh. Moreover the certificate under GFR 145 has been signed by an - unauthorised person, this should have been from the competent authority as mentioned in the rule under reference.
73	September 2009	14865	Purchase of chalk boxes	12,100.00	The chalks are not a fit charge on the PLA funds, this belongs to

					the basic requirement of any educational institute and has to be met out of the O.E. grant and not the PLA, hence not a fit charge on the PLA funds
74	September 2009	14873	Repair of Mitsubishi projector	14,500.00	There is no mention whether the projector was purchased out of the PLA or the O.E. funds. In the fire extinguishers were originally not purchased out of the PLA, then not a fit charge on the PLA funds.
75	September 2009	14895	Payment of water charges bill on average basis.	5,547.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in

					overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
76	February 2010	15532	Payment for (hiring of) dresses	4,000.00	The bill is silent about the fact whether the dresses were out rightly purchased or hired on rent. Neither the sanction nor the bill carries any such suggestion - this fact should be kept in mind while ordering the purchase etc. The Head of the Institute should take extra care while sanctioning any expenditure.
77	February 2010	15540	Typing / printing / binding of AQAR six copies	1,500.00	Neither the sanction nor the bill mentions the number of pages typed / contained in the report. Moreover it is not clear whether the report has been got bound as spiril binding

					/ pucca binding or otherwise. All these aspects should have been taken care at the time of sanctioning.
78	February 2010	15548	Purchase of halogen heaters	4,350.00	The utility of halogen heaters for the students not justified in the sanction. Every purchase out of the PLA / other funds should be clearly justified before purchase is effected.
79	February 2010	15549	Payment of water charges bill on average basis.	531.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the

					students.
80	February 2010	15550	Payment of water charges bill on average basis.	2,33,798.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
81	February 2010	15551	Payment of water charges bill on average basis.	4,497.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in

					overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
82	February 2010	15580	Repair of sound machine	3,700.00	There is no mention whether the sound machine got repaired was purchased out of the PLA or the O.E. funds. In case the sound machine was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
83	February 2010	15591	Advt. for admission in Tribune	1,590.00	The advertisement is for the classes of BBA/BCA / B.Com. All the classes in whose respect the advt. is appearing belong to self financing courses or the normal courses. In case of normal courses, the expenditure is to be met out of the O.E. As such not a fit charge on PLA.

84	February 2010	15594	Advt. for admission in Tribune	2,272.00	The advertisement is for the classes of BBA/ BCA / B.Com. All the classes in whose respect the advt. is appearing belong to self financing courses or the normal courses. In case of normal courses, the expenditure is to be met out of the O.E. As such not a fit charge on PLA.
85	September 2010	16278	Servicing of split / window Air conditioners	2,000.00	There is no mention whether the Air conditioners got serviced wer purchased out of the PLA or the O.E. funds. In case the A.C' s were originally not purchased out of the PLA, then not a fit charge on the PLA funds.
86	September 2010	16334	Payment of Water charges bill on average basis. (the bill is manual)	76,574.00	The bill is on average basis. Secondly the bill has been got prepared manually while it should have been a

					computerized bill. Audit cannot ascertain whether the bill contains any arrears or not.
87	September 2010	16346	Hiring of dresses	14,000.00	No NIQ / quotations /comparative statement have been formulated, which is against the rules. As such not a fit charge on the funds.
88	September 2010	16348	Hiring of dresses	9,800.00	No NIQ / quotations /comparative statement have been formulated, which is against the rules. As such not a fit charge on the funds.
89	September 2010	16351	Erection of platform for Parallel bar and notice board	14,800.00	The payment has been made in a lump for both material and labour. The bill is on the letter head of the firm, while this should have been on proper bill form so as to ascertain the amount of tax being paid by the college. In such a case, there is every scope of

					tax evasion by the firm.
90	September 2010	16359	Payment of electricity bill containing sundry charges	3,59756.00	The bill contains Rs. 3,26,504.00 as sundry charges, which needs to be clarified. These charges can be arrears payable for the past bills and or other charges. The department should have get these points clarified before making the payment.
91	September 2010	16373	Refilling of toner of lazerjet printer	2,500.00	There is no mention whether the printer got refilled was purchased out of the PLA or the O.E. funds. In case the printer was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
92	September 2010	16377	Refilling of toner of the Photostat machine	4,200.00	There is no mention whether the Photostat machine got refilled was purchased out of the PLA or the O.E. funds. In case the

					Photostat machine was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
93	February 2011	17071	Repair of memory cell of the weighing machine	3,000.00	There is no mention whether the weighing machine got refilled was purchased out of the PLA or the O.E. funds. In case the weighing machine was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
94	February 2011	17072	Purchase of office table for the IT Department	14,625.00	Purchase of office table for the IT Department is not a fit charge on the fund as no justification of the item purchased has been explained either in proposal or the sanction - hence not a fit charge on the PLA funds.
95	February	17088	Purchase of	10,400.00	No NIQ / quotations

	2011		double distillation flask		/comparative statement have been formulated, which is against the rules. As such not a fit charge on the funds.
96	February 2011	17093	Purchase of halogen heater for the BBA Department	1,750.00	The utility of halogen heaters for the students not justified in the sanction. Every purchase out of the PLA / other funds should be clearly justified before purchase is effected.
97	February 2011	17094	Repair of UPS	1,750.00	There is no mention whether the UPS was purchased out of the PLA or the O.E. funds. In case the UPS was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
98	February 2011	17095	Repair of UPS	765.00	There is no mention whether the UPS was purchased out of the PLA or the O.E. funds. In case the UPS was originally not purchased

					out of the PLA, then not a fit charge on the PLA funds.
99	February 2011	17096	Purchase of halogen heater for the examination Department	3,500.00	The utility of halogen heaters for the students not justified in the sanction. Every purchase out of the PLA / other funds should be clearly justified before purchase is effected.
100	February 2011	17123	Purchase of nine office chairs for visitors in the IT Deptt: @ 1465/- each chair.	14,833.00	Purchase of office chairs for visitors in the IT Department is not a fit charge on the fund as no justification of the item purchased has been explained either in proposal or the sanction - hence not a fit charge on the PLA funds.
101	August 2011	17505	Payment of water charges bill	10,602.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal

					Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
102	August 2011	17506	Payment of water charges bill	2,304.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
103	August 2011	17507	Payment of water charges bill	1,94,205.00	The bill is on average basis for the last so many months and no

					efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
104	August 2011	17511	Purchase of steel pot for the Bio-tech department	1,495.00	The utility of steel pot for the students not justified in the sanction. Every purchase out of the PLA / other funds should be clearly justified before purchase is effected.
105	August 2011	17514	Purchase of 12A cartridge	400.00	There is no mention whether the instrument where the above cartridge was used was purchased out of the PLA or the O.E. funds. In case the same was

					originally not purchased out of the PLA, then not a fit charge on the PLA funds.
106	August 2011	17522	Repair of AC	1,350.00	There is no mention whether the AC was purchased out of the PLA or the O.E. funds. In case the UPS was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
107	Nov. 2011	17766	Payment of Elecyc: charges of hostel.	76,723.00	Original electricity bill not shown to audit. The bill shown is a manual bill. Audit needs a clear cut information where the original bill is lodged, moreover there are chances that the manual bill may contain the charges which had been paid previously.
108	Nov. 2011	17778	Payment of water charges bill on average basis	49,268.00	The bill is on average basis for the last so many months and no efforts appear on record

					to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
109	Nov. 2011	17779	Toner for Kenia Minolta	4,000.00	There is no mention whether the Photostat machine was purchased out of the PLA or the O.E. funds. In case the UPS was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
110	Nov. 2011	17791	Repair of Computer of Chemistry lab	4,253.00	No quotations/ NIQ comparative statement etc. There is no mention whether the computer now got repaired was purchased out of the

					PLA or the O.E. funds. In case the computer was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
111	Nov. 2011	17792	Toner of arova computer	368.00	. There is no mention whether the computer now got repaired was purchased out of the PLA or the O.E. funds. In case the computer for whose printer was originally not purchased out of the PLA, then not a fit charge on the PLA funds.
112	Nov. 2011	17805	Repair of server	13,850.00	There is no source with the audit to verify whether the networking through the server was used for the benefit of the students or for the office. Not a fit charge, if the server is meant for the office staff.
113	Nov. 2011	17811	Hiring of	2,700.00	No quotations / NIQ /

			sound system		comparative statement etc. hence not a fit charge on the PLA funds.
114	August 2012	18575	Expenditure on curtains	750.00	There is no mention where the articles purchased are to be utilized. Not a fit charge
115	August 2012	18607	Purchase of 2 cell universal	200.00	There is no sanction on record. Moreover the purpose for which the items purchased are to be utilized is not clear - hence not a fit charge on the PLA funds
116	August 2012	18614	Printing of 3 rd Annual report	14,963.00	The annual report is a departmental activity and utilisation of PLA funds for that is not a fit charge on the PLA funds.
117	August 2012	18531	Water charges bill on average basis	2,550.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with

					the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
118	August 2012	18532	Water charges bill on average basis	11,833.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
119	August 2012	18533	Water charges bill on average	8,445.00	The bill is on average basis for the last so

			basis		many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
120	August 2012	18535	Water charges bill on average basis	1,54,673.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant

					for the welfare of the students.
121	January 2013	19032	Payment of water charges bill on average basis	49,268.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
122	January 2013	19086	Purchase of room heater	4,950.00	Necessity for halogen heater not justified in the sanction
123	January 2013	19100	Repair of computer of library	5,726.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (

					Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
124	January 2013	19148	Copper rebinding of 5 HP motor	4800.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
125	September 2013	19630	Purchase of chemicals	14,765.00	No quotations / No NIQ / No comparative statement. The GFR certificate stamp is affixed on the bill, but the same has not been signed by the competent authority.
126	September 2013	19639	AMC of old software	25,843.00	The software costing Rs. 70,000/- was purchased in the year 2005, the

					AMC of the same has been awarded @ Rs. 25,843/- P.A., which appears to be on a very high side - needs justification whether the AMC has to be done by the supplier only and the same can be awarded to other competitors in the field also. Moreover no quotations have been shown to audit - NFC.
127	September 2013	19652	Purchase of computer parts	4,400.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
128	September 2013	19653	Purchase of computer parts	5,250.00	It is not clear from the record put up to audit

					whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
129	September 2013	19655	Refreshment to guests	975.00	The PLA funds are meant for the students activities and the guests are not supposed to be entertained out of the fund. Not a fit charge
130	September 2013	19656	Bouquets to guests	600.00	The PLA funds are meant for the students activities and the guests are not supposed to be entertained out of the fund. Not a fit charge
131	September 2013	19657	Stationery items to the participants	700.00	The PLA funds are meant for the students activities and the guests are not supposed to be entertained out of the fund. Not a fit charge

132	September 2013	19667	Repair of grass cutting machine	640.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
133	September 2013	19668	Repair of grass cutting machine	1,140.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
134	March 2014	19691	Refreshment to players	3,600.00	No quotations / No NIQ / No comparative statement. NFC
135	March 2014	19692	Water Charges	49,268.00	The bill is on average

			bill - payment thereof on average basis		basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
136	March 2014	20192	Printing of certificates	1,500.00	Not a fit charge on the PLA funds - it is a fit charge on the O.E. funds.
137	March 2014	20197	Water Charges bill - payment thereof on average basis	1,03,464.00	The bill is on average basis for the last so many months and no efforts appear on record to show any correspondence with the Municipal Corporation for the change of water meter

					etc. Payment on average basis may result in overpayment resulting in a loss to the PLA funds which are meant for the welfare of the students.
138	March 2014	20210	Purchase of CFL for the Gym	630.00	The purchase of CFL is an expenditure for the basic structure of the college, hence needs to be met out of the O.E. - not a fit charge on the PLA
139	March 2014	20218	Purchase of anti-virus ,mouse / etc.	14,100.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
140	March 2014	20219	Purchase of RAM, DDR2,	1,838.00	It is not clear from the record put up to audit

			2GB		whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
141	March 2014	20220	Purchase of anti-virus for the computers	1,313.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
142	March 2014	20221	Refilling of toner / drum / PCR roller and doct balancing	1,485.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased

					out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
143	March 2014	20222	Refilling of toner / drum	750.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
144	March 2014	20230	Refilling of LPG gas cylinders	2,022.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to

					PLA, this is not a fit charge on the funds.
145	March 2014	20237	Refilling of toner etc. of the computers / printers	12,863.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.
146	March 2014	20238	Replacement of batteries of the UPS.	8,788.00	It is not clear from the record put up to audit whether the original property belongs to PLA funds or the the same was purchased out of the O.E. head (Plan or non-plan). Unless it is certified that the property belongs to PLA, this is not a fit charge on the funds.

8. Non utilization of Grants from outsiders: While going through the record of the college, it has been noticed that a sum of Rs. 21,00,000/- (Rupees Twenty one lac) was received as grant in aid from the Chief Minister, Haryana's discretionary fund for the

construction of Alumni Hall by the then Chief Minister Sh. Bhupinder Singh Hooda, who had been a student of the college. The grant was received in the month of June 2011, but even after lapse of more than 3 years, nothing concrete has been done and the money is lying without any rhyme or reason with the college. So much so that the donor state is facing audit objection from the A.G. Haryana, for not supplying them the Utilisation Certificate for the amount granted, but the college apparently is not worried about that. Audit advice is that the case may be taken up with the D.H.E. / Administration on demi-official level for early settlement.

9. SELF FINANCING COURSES;

It was inquired from the college regarding status of expenditure on the Self financing course and it was informed that during the years under audit a sum of Rs. 7,94,24,958/- was collected by the college from the students as fee for the courses while Rs. 6,50,79,806/- was spent for these courses. Thus the income exceeds the expenditure. It was also seen that a sum of Rs. 77,00,000/- was allowed by the Education Secretary as expenditure out of these funds for construction of 2nd floor of BCA classes.

10. MISCELENEOUS : Although the accounts have been kept better than before, yet a closer check at the level of Principal is required as in some cases required formalities like defacing of the vouchers escaped the attention of the Principal. Although the same have now been attended to by the present Principal and audit observations have been attended to.

10. OBJECTION STATEMENT:

No separate objection statement was issued to the college and audit memos were issued for ascertaining certain information (s) and the same were replied to / complied to except those mentioned above in various paras.

11. CONCLUSION: No reply to the last audit note was sent to audit ealier, but compliance of the audit observations in some cases was shown / reported in view of

which some paras have been settled now. Special mention of advances from the PLA funds is needed and it has been seen that during the period under audit such advances have been reduced and it is an healthy sign for the financial discipline. Audit team was fully co-operated and names of Sh. Ramesh Dutt, Accountant and Ms. Jaswinder Kaur PLA clerk are worth mentioning who helped the audit team to conduct the same. Other staff including Principal also cooperated, which needs to be appreciated.

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ANNEXURE "A"

(DETAILS OF AUDIT PARAS, **NOW SETTLED**, IN RESPECT OF THE AUDIT REPORT FOR THE PERIOD ENDING 31.3.2004)

Sr. No.	Period of audit note	Audit para No.	Description of audit observation	Amount involved, if any	Reply	Audit comments on the reply
1	Period ending 3/1999	5	Reconciliation		Needful done / compliance seen	Para settled in view of the compliance
2	Period ending 3/1999	7	Un=- authorised		Needful done / compliance	Para settled in view of

			retention of pupil's fund in bank		seen	the compliance
3	Period ending 3/1999	8	Irregular / over withdrawal		Needful done / compliance seen	Para settled in view of the compliance
4	Period ending 3/1999	9	Un authorized collection of funds		Noted for compliance in future	Para settled as no such activity is being repeated
5	Period ending 3/1999	13	Loss of books written off		The loss was written off by obtaining permission of the competent authority as per rules of the library	Para settled in view of the reply / record produced
6	Period ending 3/1999	14	Lapsed security		The lapsed (Library) security has been deposited into the govt. revenue fund	Para settled in view of the reply / record produced

7	4/99 to 3/2004	2A	Detail of names struck off during the period under audit		Necessary record is available for verification by audit - para may be settled	Para settled in view of the record now verified
8	4/99 to 3/2004	2A	Rent / security register in respect of canteens, hostel and other commercial out-lets.		The record could not put up to the audit team earlier as the same was not traceable and the same has now been traced and is available for inspection by audit - may kindly settle the para	Necessary record has been verified and para settled accordingly
9	4/99 to 3/2004	2A	Loan register		Necessary record is available for verification by audit - para may be	Para settled in view of the record now verified

					settled	
10	4/99 to 3/2004	2A	Property register		Necessary record is available for verification by audit - para may be settled	Para settled in view of the record now verified
11	4/99 to 3/2004	2A	Hostel security register and relavant record for 11/99		Necessary record is available for verification by audit - para may be settled	Para settled in view of the record now verified
12	4/99 to 3/2004	2A	Mess security for the month of 11/99 and 2/2003		Necessary record is available for verification by audit - para may be settled	Para settled in view of the record now verified
13	4/99 to 3/2004	2A	Library security registers and all other record pertaining to	11/99, 11/2000 and 1/2003	Necessary record is available for verification by audit - para may be	Para settled in view of the record now verified

			for the period		settled	
14	4/99 to 3/2004	2A	Relevant record of college fund accounts for the month of 11/99, 7/2000 and 11/2000		Necessary record is available for verification by audit - para may be settled	Para settled in view of the record now verified
15	4/99 to 3/2004	6 (a)	Irregular / avoidable and invalid expenditure		The advances from the PLA funds were taken to avoid penalty on the electricity / water charges bills of the college as there existed insufficient / low funds in the O.E. grant. The same were recouped as and when the grant under	Para settled in view of the reply

					O.E. was received - para may be settled	
16	4/99 to 3/2004	6(b) (i)	Invalid charge on the fund on account of purchase of catalogue card	700.00	The catalogue cards are the part of library activity for maintaining the record of issue / return of books. Para may be settled.	Para settled in view of the reply
17	4/99 to 3/2004	6(b) (iii)	Invalid charge on the fund on account of purchase of catalogue card	500.00	The catalogue cards are the part of library activity for maintaining the record of issue / return of books.	Para settled in view of the reply

					Para may be settled.	
18	4/99 to 3/2004	6(b) (viii)	Invalid charge on the fund on account of purchase of cow dung	650.00	The cow dung is meant for up keep of plants etc. - para may kindly be dropped / settled	Para settled in view of the reply
19	4/99 to 3/2004 out of Amalgamated fund Vr. No. 5933 to 5936	8	Writing of / numbering of godrej chairs	1364.00	The numbering of the chairs purchased out of the funds was got done, as such it is a fit charge on the PLA funds - May kindly allow the same	Settled in view of the reply
20	4/99 to 3/2004 of Hostel fund vide vr. No. 5180 and 5181	8	Purchase of bulbs	1960.00	Bulbs were purchased for and used in the hostel for the up-keep of the hostel rooms - May kindly allow the	Settled in view of the reply

					same	
21	4/99 to 3/2004 out of Amalgamated fund Vr. No. 5174 (and not 5974) to 5181	8	Charges for rehearsal of Bhangra	7425.00	The Bhangra is part of regular activity of the college, hence may be allowed	Settled in view of the reply
22	4/99 to 3/2004 out of Amalgamated fund 6699 to 6701	8	Payment of designing charges of magazine Vikas	1500.00	Magazine is the regular activity of the college for the welfare of the students - may be allowed	Settled in view of the reply
23	4/99 to 3/2004 out of Amalgamated fund vr. 7737 to 7739	8	Decoration of hall	1990.00	Dance and drama are regular activity of the college for the welfare of the students and the hall was decorated to teach them the activities	Settled in view of the reply

					- may be allowed	
24	4/99 to 3/2004 out of Chemistry fund vr. 5175 to 5177	8	Purchase of aprons	2,080.00	The aprons are used in the chemistry and other labs to safeguard the students and faculty as such the same may be allowed	Settled in view of the reply
25	4/99 to 3/2004 out of BCA fund		Appointment of faculty members without the permission of competent authority	1,71,075.00	The appointments were made with the due permission of the DPI Colleges / DHE, UT and all the relevant sanctions are available for inspection of audit - para may be	Settled in view of the reply

					settled	
26	4/99 to 3/2004 out of BBA/BCA	9	Appointment of faculty members without the permission of competent authority	2,89,099.00	The appointments were made with the due permission of the DPI Colleges / DHE, UT and all the relevant sanctions are available for inspection of audit - para may be settled	Settled in view of the reply
27	4/99 to 3/2004 out of HISP / HCP	9	Appointment of faculty members without the permission of competent authority	1875.00	The appointments were made with the due permission of the DPI Colleges / DHE, UT and all the relevant sanctions are	Settled in view of the reply

					available for inspection of audit - para may be settled	
28	4/99 to 3/2004 out of Public Admn:	9	Appointment of faculty members without the permission of competent authority	78,550.00	The appointments were made with the due permission of the DPI Colleges / DHE, UT and all the relevant sanctions are available for inspection of audit - para may be settled	Settled in view of the reply
29	4/99 to 3/2004	10	Non production of actual payee's receipts in respect of voucher No. 7751, 7752, 7760, 7762 (Amalgamated fund), 7741 (Physics fund	87680.00 (sanctioned) and actual paid 87472.00	All the payments were made through cheques and the cheques have been	Settled in view of the reply after verification from bank record.

), 6682 Botany fund and 5133 magazine fund		cleared from banks and the same is available for inspection by audit. The amount sanctioned was Rs. 87680.00 and actual paid 87472.00	
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ANNEXURE 'B'

(DETAILS OF PARAS OUT OF PREVIOUS AUDIT NOTES NOT SETTLED IN RESPECT OF THE AUDIT NOTE FOR THE PERIOD ENDING 31.3.2004)

Sr. No.	Period of audit note	Audit para No.	Description of audit observation	Amount involved, if any	Audit comments, if any
1	Period ending 3/1999	4	Short realization	1,13,533/-	As no co,pliance shown, para stands
2	Period ending 3/1999	6	Outstanding advances		The advances have been carried forward to the audit note from 4/99 to 3/2004 - details of the same is appearing separately in the audit note.
3	Period ending 3/1999	10(a)	Exp. On the part of PLA	As no details have been provided by the audit, the same cannot be replied / complied with	As no action has been reported as yet, therefore para stands
4	Period ending 3/1999	10(B), (a)(b)	Exp. Out of college fund account	As no details have been provided by	As no action has been reported as yet, therefore para stands

				the audit, the same cannot be replied / complied with	
5	Period ending 3/1999	11	Non recovery of rent from STD shops	Recovery of rent from STD shops is creditable to revenue head of the education department and there is no relevance of the PLA funds on that issue - para may be settled	Necessary report may be obtained from the DHE and intimated to audit - till than para stands
6	Period ending 3/1999	12	Non recovery of practical excess charges	The audit has not provided details as to how the excess charges are	Para stands

				to be recovered - apparently the excess charges are refunded and not recovered - audit may please clarify	
7	4/99 to 3/2004	4	Short recovery of Rs. 39,900/- short recovered from various contractors	39,900/-	As no action has been reported as yet, therefore para stands
8	4/99 to 3/2004 out of Amalgamated fund Vr. No. 5928	6(b) (ii)	Purchase of Modi toner.	495.00	As no justification for the expenditure has been reported, the same is not allowed and para stands
9	4/99 to 3/2004 out of Amalgamated fund Vr. No. 9199	6(b) (iv)	Purchase of computer stationery.	1,950.00	As no justification for the expenditure has been reported, the same is not allowed and para stands
10	4/99 to 3/2004 out of Amalgamated fund 5140,	6(b) (v),	Purchase of duster and	982.00 + 2,187.00 +	As no justification for the expenditure has

	5306, 7941 & 7946	(vii) , (x) and (xiii)	chalks etc.	900.00 + 950.00	been reported, the same is not allowed and para stands
11	4/99 to 3/2004 out of Amalgamated fund 7939 & 7944	6(b) (ix) and (xi)	Purchase of tube rods and Halogen lights	950.00 + 950.00 + 260.00	As no justification for the expenditure has been reported, the same is not allowed and para stands
12	4/99 to 3/2004 out of Exam fund Vr No. 6439	8 (vi)	Purchase of Nut bolts	500.00	As no justification for the expenditure has been reported, the same is not allowed and para stands
13	4/99 to 3/2004 out of Amalgamated fund Vr. No. 5933 to 5936	8	Ptg. Of certificates	2500.00	As no justification for the expenditure has been reported, the same is not allowed and para stands

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