

**Inspection Report on the Accounts of Office of the Principal, Rajkiya Kanya Mahavidyalaya (RKMV), Shimla, Himachal Pradesh for the year 2024-25 (period from June 2015 to June 2024)**

**Part-1 (Introduction)**

**(A) Brief Description**

The main objective of the Higher Education Department is to provide access to quality secondary and higher education to the habitants of Himachal Pradesh. Senior Secondary and High Schools and Colleges are the implementing units of all the programs, policies and schemes being run in the domain of higher education in the state. The Principal Govt. Girls College (RKMV), Shimla, HP, was established in 1984.

**(B) Overall hierarchy of the department**

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

**(C) Budget and Expenditure**

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

Year	Budget Allotment	Total Expenditure
2020-21	1038.29	1000.35
2021-22	1076.44	1073.09
2022-23	1342.05	1331.86
2023-24	1367.66	1361.15
2024-25(up to June)	510.63	443.65

**SOE wise details of Expenditure incurred:**

SOE wise FOR SML00-221-PR GOVT GIRLS COLLEGE SHIMLA									
<i>Rs. In lacs</i>									
SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.	SoeCd	Exp.
<b>2020-21</b>		<b>2021-22</b>		<b>2022-23</b>		<b>2023-24</b>		<b>2024-25(up to June)</b>	
01-SALARIES	966.44	01-SALARIES	1042.67	01-SALARIES	1380.49	01-SALARIES	1328.95	01-SALARIES	329.89
03-TRAVEL EXPENSES	0.09	03-TRAVEL EXPENSES	0.01	03-TRAVEL EXPENSES	0.09	03-TRAVEL EXPENSES	0.05	05-OFFICE EXPENSES	0.50
05-OFFICE EXPENSES	3.50	05-OFFICE EXPENSES	11.00	05-OFFICE EXPENSES	4.51	05-OFFICE EXPENSES	5.17	06-MEDICAL REIMBURSEMENT	3.62
06-MEDICAL REIMBURSEMENT	9.23	06-MEDICAL REIMBURSEMENT	11.21	06-MEDICAL REIMBURSEMENT	21.57	06-MEDICAL REIMBURSEMENT	21.79		
07-RENT, RATES & TAXES	2.09	07-RENT, RATES & TAXES	8.20	07-RENT, RATES & TAXES	5.20	07-RENT, RATES & TAXES	5.20		

**(D) Scope of audit**

The records i.e. cash books, vouchers, pay bill register, service books, pass books, grant received under various schemes from central/state finance commission along with relevant documents maintained in the office have been test checked during audit for selected months.

**(E) Audit Party Composition & period of Audit**

The present inspection which includes a general examination and test check on the accounts of the Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh as well as the other activities executed in the college for the period from January 2004 to May 2024, was conducted by an audit party comprising of Sh. Rakesh Machhan, Sr. Audit Officer, Sh. Kunj Lal Sharma, Assistant Audit Officer and Sh. Rajneesh Kumar, Supervisor w.e.f. 08.07.2024 to 18.07.2024.

**(F) Sampling procedure**

As per the order of Headquarters, one month was to be selected for detailed test audit per year of pending audit period, subject to a maximum of three months corresponding to the most recent three financial years for which audit is being conducted. The audit of Principal, Govt. Degree Girls College Shimla(M) was earlier conducted up to 05/2015. For detailed check 12 months had been selected i.e.08/2015, 03/2016, 12/2017, 03/2018,10/2019, 03/2020, 06/2021, 03/2022, 11/2023, 03/2024, 05/2024 & 06/2024.

**(G) Audit Criteria**

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

1. Government notifications, instructions issued by the GOI/State Government from time to time for implementation of Schemes under Higher Education.
2. Departmental Manual/Policies/Rules and regulation.
3. Manual/guidelines on Higher Education State Financial Rules.
4. Budget/Subsidiary Treasury Rules; and
5. Procedures prescribed for monitoring and evaluation of scheme/ programs.

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

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

The Inspection Report has been prepared on the basis of information supplied and records made available by the Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh. The Principal Accountant General (Audit) H.P Shimla disclaims any responsibility for misinformation and non- supply of information/records by the Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh.

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

**PART-II**

***(Audit Findings)***

**PART-II-(A)**

**(Significant Audit Findings)**

Nil

**PART-II-(B)**

**(Other incidental Audit Findings)**

**Reference Number: OBS-1414301**

**Para 1: Unspent amount of Rs. 56.28 lakh under Amalgamated fund**

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

During audit of Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh, it was noticed that [funds amounting to Rs. 56,28,030/-](#) were lying unspent in saving bank account opened under Amalgamated Fund in favour of the RKMV College as of March 2024. These funds had been deposited into Saving Bank Account No. 190801000008810 opened in Indian Overseas Bank Branch Longwood Shimla under Amalgamated Fund.

These funds had not been disbursed/exhausted or handed over to executing agencies pertaining to students oriented activities, hence resulting in blockade of funds Rs. 56.28 lakh which was contrary to the provision of Amalgamated funds.

In [reply to Audit enquiry reference : #1 \(AENQ-551857\)](#) dated: 11.7.24 the college authority stated that funds are utilised as per requirement of the student activities. The reply was not tenable as there was a huge amount of of Rs. 56.28 lakh remained unspent as Amalgamated funds. The matter now may be looked into under intimation to audit.

**Reference Number: OBS-1414302**

**Para 2: Non surrender of savings amounting to Rs. 57.99 lakh**

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

During test check of the records of Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla, it was noticed that [during the period 2020-21 to 2023-24 there was savings of Rs. 57,98,009/- against the allocated budget as per detail given below:-](#)

**(In lakhs)**

<b>Year</b>	<b><u>Budget Allotment(Rs.)</u></b>	<b><u>Total Expenditure(Rs.)</u></b>	<b>Saving</b>
2020-21	1038.29	1000.35	37.94
2021-22	1076.44	1073.09	3.35
2022-23	1342.05	1331.86	10.19

2023-24	1367.66	1361.15	6.51
<b>Total</b>	<b>4824.44</b>	<b>4766.45</b>	<b>57.99</b>

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

The Principal, Rajkiya Kanya Mahavidyalya, (RKMV) Shimla [in reply](#) to [Audit enquiry reference : #2 \(AENQ-551858\) dated 11.7.24](#) stated that saving under the budget was due to less manpower against the sanctioned strength, however at the end of financial year same got rectified by the treasury itself. The matter now may be looked into under intimation to audit.

**Reference Number: OBS-1415098**

**Para 3: Short-comings in maintenance of Service Books of Gazetted /Non-Gazetted Government Employees**

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

During test check of Service Book of Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla, irregularities were noticed as per [Annexure A](#) to this para. The cases mentioned are by way of illustrations only, all such similar cases may also be looked into.

On being pointed out vide audit enquiry [AENQ NO 553513 dated 15.07.2024](#) office in its [reply dated 16.07.2024](#) confirmed the facts and figures and further stated that cases will be examined and necessary steps for settlement of irregularities will be made in service books. Action is still awaited in audit.

**Reference Number: OBS-1416636**

**Para 4: Over payment of salary amounting to Rs 0.39 Lakh during study leave**

As per the para [10\(2\) \(a\)](#) of [All India Services \(STUDY LEAVE\) Regulations, 1960](#), during study leave availed of in India, a member of the Service shall draw leave salary equal to the pay that the member of the Service drew while on duty immediately before proceeding on such leave and in addition dearness allowance and house rent allowance. Para [10\(2\) \(b\)](#) further provides that Payment of leave salary at full rate under clause (a) shall be subject to furnishing of a certificate by the member of the Service to the effect that he is not in receipt of any scholarship or stipend or remuneration in respect of any part-time employment. Para [10\(2\) \(c\)](#) also provides that the amount, if any received by a member of

the Service during the period of study leave as scholarship or stipend, or remuneration in respect of any part-time employment, as envisaged in sub-regulation (11) and (12) of regulation 7, shall be adjusted against the leave salary payable under this sub-regulation, subject to the condition that the leave salary shall not be reduced to an amount less than that payable as leave salary during half pay leave. [10\(2\) \(d\)](#) provides that no study allowance shall be paid during study leave for course of study in India.

During audit of the O/o the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla, H.P. it was noticed that Sh. Rajesh Kumar Associate Professor was on [study leave w.e.f 01.07.2019 to 30.06.2021](#). it was also noticed that he was allowed increments on study leave as detailed below :-

Name	Period	Salary drawn (Rs)	Salary due (Rs)	Difference (Per Month (Rs)	Months	Over Payment Total (Rs)
Sh. Rajesh Azad Associate Professor	<a href="#">07/2019 to 06/2020</a>	28090+8000 (36070)	27020+8000 (35020)	1050	12	12600
	<a href="#">07/2020 to 05/2021</a>	29160+8000 (37160)	27020+8000 (35020)	2140	11	23540
	<a href="#">06/2021</a>	30280+8000 (38280)	27020+8000 (35020)	3260	01	3260
					Total	39400

As per regulations a member of the Service shall draw leave salary equal to the pay that the member of the Service drew while on duty immediately before proceeding on such leave and in addition dearness allowance and house rent allowance. Hence increments allowed during leave resulted in overpayment of Rs. 39400/-

On being pointed out vide audit enquiry [AENQ NO 553534 dated 15.07.2024](#), office in its [reply 16.07.2024](#) stated that the matter will be examined and recovery if any would be made under intimation to audit. Action is awaited in audit

**Reference Number: OBS-1416660**

#### **Para 5: Inadequate staff**

During test check of records and information provided by Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla. H.P. it was noticed that there was the [shortage in teaching and non teaching staff](#) in the collage. The detail in this regard is given below-

Sl.No	Name Of Post/Subject	Post Sanctioned	Men In Position	Post Vacant
1	Assistant Professor Philosophy	2	1	1
2.	Assistant Professor Physics	3	2	1
3	Assistant Professor chemistry	5	4	1

4	Assistant Professor sociology	3	2	1
5	Sr.Asstt.	1	0	1
6	JOA/Clerk	4	3	1
7	LA	9	8	1
8	Tabla Instructor	4	0	4
	<b>Total</b>	<b>31</b>	<b>20</b>	<b>11</b>

From the above table it is evident that there was shortage 11 staff against the sanctioned strength of 31 and the inadequacy of staff is 35%.

On being pointed out vide audit enquiry [Audit enquiry reference : #6 \(AENQ-553555\) dated 15.07.2024](#) office in its [reply dated 16.07.2024](#) confirmed the facts and figures and further stated that matter of shortage of staff being taken up with the Govt. from time to time by submitting establishment returns after every quarter, however the Govt. will be appraised of the observation of audit. Action is awaited in audit.

**Reference Number: OBS-1416830**

**Para 6: Irregular expenditure of Rs. 26.16 lakh from Amalgamated fund**

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

During audit it was noticed that expenditure amounting to Rs. 26,16,163/- had been incurred on account of [electricity and water charges during the period 2021-22 to 2024-25](#) on 15.07.2024 from the funds deposited under Amalgamated Fund. The expenditure so incurred was irregular or in violation under the Para 4.6.3 of the Himachal Pradesh Secondary Education Code. The month wise detail of the payment made is [provided in the Annexure "B"](#) enclosed.

In response to [Audit enquiry reference : #3 \(AENQ-553479\)](#) dated: 15.7.24 the [college authority replied](#) that the demand for the OE was raised from time to time, however sufficient funds had not been provided by the competent authority. The reply is not acceptable as the expenditure was incurred on activities were not pertaining to students. Needful may be done under intimation to audit.

**Reference Number: OBS-1417370**

**Para 7: Below par performance of Placement Cell**

During accreditation of an institution, [NAAC considers the average percentage of placement of outgoing students](#) from the institution during the last five years as one of the factors while

grading the HEIs. NAAC awards maximum marks to the college where placement of students is [more than or equal to 60 percent](#).

The information provided by the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla for the number of job fairs organized for outgoing students who attended interviews and were placed in jobs during the period from 2019-20 to 2023-24, was as depicted in the Table below:

Year	Total outgoing students or passed students ( Final year/ semester )	No. of job fairs organized by the RKMV	No. of students registered for placement	No. of students placed
2019-20	1049	4	51	18
2020-21	827	2	104	86
2021-22	1082	5	214	133
2022-23	1105	3	26	11
2023-24	1051	4	31	14
<b>Total</b>	<b>5114</b>	<b>18</b>	<b>426</b>	<b>262</b>

Even after existence of placement cell only 262 students could be placed in last five years out of total 5114 outgoing students which is only 5.12 percent.

Information furnished by the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla and scrutiny of available records during audit inspection showed that there was absence of systematic facilitating mechanisms and their effectiveness in terms of placement of students. [In reply to Audit enquiry reference : #7 \(AENQ-554500\)](#) dated: 16.7.24 the Principal stated that the matter will be scrutinised on priority and audit will be intimated in due course.

Needful may be done under intimation to audit.

**Reference Number: OBS-1417376**

**Para 8: Non-meeting up to NAAC standards of average pass percentage in examinations.**

[As per NAAC Manual \(Para 2.6\), the extent to which teaching learning](#) has been effective in a Higher Education Institution, is reflected in the student performance in the examinations. Average pass percentage of undergraduate courses being run in college during last five years is depicted [in the table below](#) :

Year	Total students enrolled (Final year/final semester)	Total no. of students passed	Pass Percentage
2021-22	1314	1082	82.34

NAAC awards maximum marks to an institution where Average Pass Percentage of students is [more than or equal to 90 percent in last five years](#).

[In reply](#) to [Audit enquiry reference : #8 \(AENQ-554510\)](#) dated: 16.7.24 the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla stated that the result had improved considerably in the following years i.e 2020-21 & 2022-23.

**Reference Number: OBS-1423515**

**Para 9: Utilization of funds amounting to Rs.1.91 lakh for the purposes other than sanction**

The equity initiative under the RUSA (Rashtriya Uchchatar Shiksha Abhiyan) funds in India primarily focuses on creating a more inclusive higher education system in India by addressing socio-economic disparities and ensuring that all segments of society have equal opportunities to access and succeed in higher education. One of the main goals of the equity initiative is to increase access to higher education, especially for marginalized and disadvantaged groups such as SCs (Scheduled Castes), STs (Scheduled Tribes), OBCs (Other Backward Classes), minorities, women, and persons with disabilities.

[Funding under the equity initiative \(para 11.2 of RUSA Guidelines\) has been prioritised as under:](#)

- Girls' Hostels and related support will be given priority
- To improve education of the most vulnerable and marginalized sections, this initiative will address State as a Unit.
- Financial assistance will be provided in addressing gender disparities, education through language labs and remedial coaching for socially-economically marginalised groups
- The component would be conditionally approved with release of funds subject to submission of DPR by State.
- Institutions which have received support under RUSA 1.0 for construction/ renovation of hostels in other components will not be eligible for consideration under this component.

During scrutiny of payment vouchers and utilisation certificates of Equity Initiative component under RUSA funds it was noticed that funds amounting to Rs. [5,85,005 were received under equity initiative component of RUSA](#) during the period 2014-15 to 2017-18. Out of which funds of Rs. 5,83,137 were utilised as on April 2024. Further, scrutiny of payment vouchers revealed that funds amounting to Rs. [1,91,886/- were utilised for the purposes other than for which these were prioritised/sanctioned](#). The details of utilisation of funds for the purposes other than for which were sanctioned are detailed as under:

Name of the firm	Particulars of the item procured under the EI component	Voucher No. and Date	Amount of Funds utilised for the purposes other for the sanctioned purposes
<a href="#">Himachal Kahdi Ashram</a>	Almirah	1630/ 17.12.14	7480
<a href="#">Minerva Book Shop</a>	Books	25974/23.12.14	5094
<a href="#">Varij Associates</a>	Heat pillars	2250/ 15.12.14	26711
<a href="#">Central Traders, The Mall Shimla</a>	Microwave, Heater, Emergency Light water purifiers etc	0030/13.7.15	35550
<a href="#">Amit Sports, Totu</a>	Iron Bed, Mattresses Dunlop, Bed Sheet,	1318/15.7.15	34561



	BP Apratus (One number each)		
<a href="#">Himachal Khadi Ashram</a>	Purchase of book case for library	3251/22.4.16	22290
<a href="#">Prof.Saroj Bhardwaj</a>	Teacher day function	55/ 31.10.18	14200
<a href="#">Connexion Arcade, Shimla</a>	Music system for dance department	VC00500176/26.3.24	46000
	<b>Total</b>		<b>191886</b>

Thus, as can be seen from the above table that funds were not utilised for the purposes for which these were sanctioned. Thus, defeating the very purpose of equity initiatives scheme besides non rendering the benefits to the beneficiaries as envisaged under the scheme.

In [reply](#) to [Audit enquiry reference : #10 \(AENQ-554828\)](#) dated 16.7.24 the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla stated that due care had been taken while spending funds under the component i.e. as per the guidelines given for the scheme. The funds have been utilised keeping the most marginal and vulnerable sections of students however due care will be taken in this regard in future transactions. The reply of the Principal RKMV is not acceptable in audit as the funds were utilised for the purposes other than for which these were sanctioned. Needful may be done under intimation to audit.

**Reference Number: OBS-1423537**

**Para 10: Non deduction of tax at source under Goods and Service Tax Act amounting to Rs. 0.06 lakh**

**Section 51 of Goods and Services Tax Act Tax provides that notwithstanding anything to the contrary contained** in this Act, the Government may mandate (a) a department or establishment of the Central Government or State Government; or (b) local authority; or (c) Governmental agencies; or (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council, to deduct tax at the [rate of two per cent from the payment made](#) or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees (**Notification No. [33/2017 – Central Tax \(1665-F.T. dt. 18.09.2017\) 15th September, 2017](#)**). The Section further provides that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient. During scrutiny of records of RUSA Grants-in-Aid of the office of the Principal, Rajkiya Kanya Maha vidyalaya, Shima, H.P. it was noticed that the college made the following procurement which were above Rs. 2.50 lakh after implementation of Goods and Services Tax Act.

Sr. No.	Voucher/Bill No. & Date	Name of the supplier firm	Item Description	Total Amount without taxes	Tax deductible @2%
1	62 dated 14.05.2018	<a href="#">J.P. Handloom Bhagirathi</a>	PVC Flooring, Curtains,	<b>313774</b>	6275

		<a href="#">Niwas Kusumpati Shimla H.P.</a>	Steel Rods, Brackets etc	
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However, while making payments amounting to ₹ 3,13,774 to the firms had not deducted tax at source (GST) amounting to ₹ 6275 which was in contravention of the above stated section of the Act.

While admitting the facts and figures as correct the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla [in reply](#) to [Audit enquiry reference : #9 \(AENQ-554824\)](#) dated 16.07.2024 stated that GST could not be deducted inadvertently however, due care will be taken for deduction of GST in future transactions. Needful may be done under the intimation to audit.

**Reference Number: OBS-1423568**

**Para 11: Non retention of duplicate copy of medical bill resulting in non verification of payments amounting to Rs. 4.33 lakh**

During scrutiny of payment vouchers of medical reimbursements maintained in the office of the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla, it was noticed that medical bills, as prescribed, were being prepared in HPTR-05. Original prescription slips and original cash memos (medicine/laboratory charges/any other charges) along with HPTR-were then presented to the Treasury Officer for payment. It was further noticed in audit that payments amounting to Rs. 4.33 lakh were made vide treasury bill number 100230 dated 01.03.2021. However, in this case while presenting the bill to treasury officer, duplicate copy of same i.e. copies of original prescription slips and original cash memos (medicine/laboratory charges/any other charges) etc. were not retained by the office. As a result, genuineness of payment of Rs. 4.33 lakh could not be ascertained in audit. A copy of same may be obtained now and submit to audit for scrutiny/verification. Besides reasons for non retaining the duplicate copy in office may be intimated to audit.

While admitting the facts, the Principal, Rajkiya Kanya Mahavidyalya, (RKMV), Shimla, [in reply](#) to [Audit enquiry reference : #12 \(AENQ-555785\)](#) dated 18.7.24 stated that original vouchers pertaining to bills under consideration were attached with the original bill which were submitted to DTO Shimla. However in future duplicate copies of expenditure voucher of MR bills alongwith original voucher will be obtained from the claimaint. Necessary steps in this regard may be initiated under intimation to audit.

**PART-III**

***(Follow up on findings outstanding of previous Inspection Reports)***

The status of audit paras of previous inspection reports are as under:-

YearPeriod	Para No.	Title of the para	Reply of the department
07/1980 to 09/1984	1	Unfruitful expenditure Rs. 0.95 lakh	Compliance awaited. Para stands.

		2	Unauthorised payment of electricity charges Rs. 160/-	Compliance awaited. Para stands.
10/1984 to 11/1987		3	LTC recovery from Sh. KR Nand Ex Principal Rs. 4370/-	Compliance awaited. Para stands.
12/1987 to 06/1993		4	Unauthorised payment Rs. 276644/-	Compliance awaited. Para stands.
		8	Non disposal of unserviceable articles valuing Rs. 6281/-	Compliance awaited. Para stands.
11/1996 to 07/2003		1	Irregular payment due to irregular payment advance increment Rs. 1,15,193/-	Compliance awaited. Para stands.
		2	Irregular payment of House Rent Allowance Rs. 1,37,119/-	Compliance awaited. Para stands.
		3	Irregular expenditure over budget provision Rs. 51,16,019/-	Compliance awaited. Para stands.
		4	Overpayment of Rs. 2320/- in leave encashment to Sh. Dharam Dutt Sharma	Compliance awaited. Para stands.
		5		
		6	Non obtaining of actual payee receipts amounting Rs. 72,524/-	Compliance awaited. Para stands.
		7	Non disposal of unserviceable articles Rs. 13751/-	Compliance awaited. Para stands.
TAN		TAN 1	Non reconciliation with the treasury	Compliance awaited. Para stands.
08/2003 to 05/2015		3	Irregular payment of House Rent Allowance Rs. 2.18 lakh	Compliance awaited. Para Stand.

#### **Part-IV (Best Practice)**

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

#### **PART-V (Acknowledgement)**

The Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh extended co-operation during audit and directed the staff under his control for early production of record and reply of audit memos during audit. On completion of audit, the Audit Party called on the Principal, Govt. Girls College Shimla (RKMV)Himachal Pradesh. The objections raised in the current audit were discussed at length on 18.07.2024. All the minor points noticed during the course of audit were discussed and settled on spot. The Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh also assured for settlement of paras. The audit party thanked the Principal, Govt. Girls College Shimla (RKMV)Himachal Pradesh and staff for their cooperation extended by them during audit.

The charge of Principal, Rajkiya Kanya Mahavidyalya (RKMV), Shimla, Himachal Pradesh was held by the following during the period under audit:

<b>Name and designation</b>	<b>Period</b>
Prof. Meera Walia	29.12.2012 to 30.11.2016
Dr.Namrata Tikku	03.01.2017 to 05.03.2018
Dr.Navendu Sharma	05.03.2018 to 31.05.2022
Dr.Ruchi Ramesh (Officiating)	01.06.2022 to 22.08.2023
Dr.Gopal Chauhan	23.08.2023 to 10.02.2023
Dr.Anurita Saxena	10.02.2024

Seen, discussed and facts verified.

Sd/-  
Principal, Rajkiya Kanya Mahavidyalya (RKMV),  
Shimla. HP.

Sd/-  
Senior Audit Officer,  
Camp at Shimla.

Attested

Assistant Audit Officer