

**(7.3)**

**An Audit team from AG office has conducted the audit and settled para upto date.**

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



सर्वप्रथम  
प्रधानाचार्य  
भारतीय लेखा विभाग  
शुभम  
शुभम  
(भारतीय लेखा विभाग)  
हिमाचल प्रदेश  
शिमला-171003  
Dated: 18.02.2025

Audit Memo No:CA/GDC Nadaan /01

Unauthorized/ Irregular withdrawal of pay and allowances- ₹0.47lakh

Govt. of Himachal Pradesh issued instructions in July 2000 that salary of a Govt. servant should be drawn from the place/station where he/she is working. Withdrawal of salary from a place other than the actual place of posting/working was strictly prohibited.

In contravention of the instructions of Government, pay and allowances of one employee Smt. Chanchla Devi, Class IV had drawn pay and allowances amounting ₹ 0.47 lakh from a place other than actual place of posting. He has been deputed to Government Middle School Kamlah U/C GSSS Basara IDisttHamirpurw.e.f 03 Dec.2024 to till date (January 2025) but her pay and allowances are being drawn from the establishment of the GDC Nadaan. The pay and allowances drawn are detailed below:

Name	Amount of Salary drawn (from 04 Dec 2024 to January 2025)	Place of posting	Salary drawn from
Smt Chanchla Devi, Class IV	47300	GMS Kamlah U/C GSSS Basara	Establishment of GDC Nadaan.

This is in contravention to the above instruction of the Government and the pay and allowances of the employee drawn during the period amounting to ₹47300/- stood irregular.

In this context following audit observations were made:-

1. Facts and figures may be confirmed.
2. Reason for withdrawal of pay and allowances from a place other than the actual place of posting may be stated to the audit.

*Siddhant*  
Asstt. Audit Officer,  
Camp at Nadaan

To,  
The Principal,  
GDC, Nadaan



Sidharth Govt. College Nadaun Dist. Hamirpur (HP)

NAAC Accredited Grade "B" Institution

Tel. No. 01972-232688, Fax No. 01972-232698, Pin code: 177033, Email ID: [gnadaun@gmail.com](mailto:gnadaun@gmail.com)

Office of the Principal, Govt College Nadaun

Ref. FDN SGC NDN/T-16/2024-25

Dated 19.02.2025

Audit Memo No: CA/GDC Nadaun/03

Reference: Audit Memo No: CA/GDC Nadaun/03

The Assistant Audit Officer  
(Camp at Nadaun)  
Indian Audit and Accounts Department  
Principal Accountant General (Audit) HP

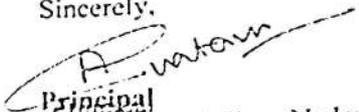
Subject: Non deduction of Tax at source under the Provision of *Goods and Service Tax* act Rs.  
0.11 Lakh

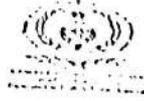
Memo.

With reference to Audit Memo No: CA/GDC Nadaun/03, it is to inform you of the following:

1. The facts and figures provided have been duly confirmed.
2. Reason for non deduction of TDS (GST) from the bills of suppliers. on pointed out vide Memo No: CA/GDC Nadaun/04 dated 19.02.2025, it is acknowledged that there was an oversight in the deduction of tax at source under the Goods and Services Tax (GST) Act. As the GST Act is a relatively new law, the Office was initially unaware of the specific provisions related to tax deduction at source under this statute. However, we have now gained the clearer knowledge and understanding of the compliance requirements and are taking immediate steps to ensure that the tax deductions at source will be duly implemented in accordance with the GST provisions moving forward.

Sincerely,

  
Principal  
Government College Nadaun in  
Dist. Hamirpur (HP) 177033



प्रधानाचार्य  
भारतीय लेखा विभाग  
शिमला-171003  
दिनांक: 19.02.2025

Audit Memo No:CA/GDC Nadaun /04

**Subject: Non-disposal of unserviceable/obsolete store items- book value Rs. 0.76 lakh**

Rule 145 of IPFR 2009 provides that a Department shall declare the goods as surplus or obsolete or unserviceable and disposed-off the same in the prescribed manner. While declaring the goods as surplus or obsolete or unserviceable for disposal of the same, the Head of the Department or the authorized officer shall generally follow the following principles:-

(a) he shall record the detailed reasons in writing in this regard; (b) he may constitute a committee at appropriate level for such declaration; (c) he shall prepare a report of goods to be disposed-off on the prescribed Proforma; and (d) before disposing off the goods, he shall cause to work out the book value, guiding price and reserved price of the goods to be disposed-off: Provided that where the book value, guiding price and reserved price cannot be worked out, the original price of the goods shall be deemed to be the book value, guiding price and reserved price.

(3) When goods are sold to the public or any other Department or authority at their full value, a suitable percentage as determined by the Competent Authority shall be added to the book value to cover the charges on account of supervision, storage and contingencies: Provided that this addition may be waived off by the Competent Authority if in its opinion the goods are likely to remain unsold

Audit noticed that Govt. Degree CollegeNadaun had not disposed off/write-off 30 numbers of unserviceable/damaged Store/Stock articles of botany, chemistry and zoology labs worth book value of Rs.73,572/- (Details)were lying in the store/stock of the school till date of audit. These are illustrative cases not exhaustive. Other cases may be find out and be intimated to audit.

In this context following audit observations were made:-

1. Facts and figures may be confirmed.
2. Reason for non disposal ofunserviceable store items may be stated to the audit.

*Siddhant*  
Asstt. Audit Officer,  
Camp at Nadaun

To,  
The Principal,  
GDC, Nadaun

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



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समाचार  
समाचार-171003

Dated: 19.02.2025

Audit Memo No: CA/GDC Nadaun /05

Subject: Non remittance of interest/unused balance of Rs 0.28 lakh in Government Account.

Rule 3(1) of HPFR 2009, provides that all moneys received by or on behalf of the Government either as dues of the Government or otherwise for deposit, remittance and withdrawal therefrom, shall be brought into Government Account immediately, in accordance with such general or special rules as may be issued under the Constitution and under any other rules and instructions of the Government, issued from time to time.

During scrutiny of bank account statements maintained by the Government Degree College, Nadaun, it was noticed that account was opened in October 2019 for the purpose of disbursing payments to suppliers under GeM in Utkrish Mahavidyalaya Yojana as was verbally communicated by the College authorities. There was no sanction provided by the College about the opening of account. GeM was the preferred procuring platform in Utkrish Mahavidyalaya Yojana. It was noticed that an interest (₹15,466 (Annexure A) + unused balance (₹ 12,343) of ₹ 27,809 was earned/unused in Bank A/c No. 38834937272 in State Bank Of India which was, however, not remitted to the Government treasury.

In this context, following audit observations are made:-

1. Facts and figures may be confirmed.
2. Reason for non remittance of interest/unused balance in Government account may be stated to audit.

*Siddhanta*  
Asstt. Audit Officer,  
Camp at Nadaun

To,  
The Principal,  
GDC, Nadaun

