

**PART-I**  
**NIL being first Audit.**

**PART-II**  
**Current Audit**  
**2007-09**

Para No.1 (Reference No.AM-3 dated 29.10.2009)

*CASH BOOK*  
Subject: - (Non Govt. Fund Bank Account No 21440200002077)

During scrutiny of Cash Book relating to above fund account and fee register following observations have been noticed :-

- i) Fee Register was not maintained properly as per the component of fee structure such as tuition fee, non-govt. fund, security deposit and university's other dues.  
Fee collected during the ~~years 2009-10 in respect of 1st, 2<sup>nd</sup> & 3<sup>rd</sup> years students~~ has not been deposited in the govt. account. The same may be done immediately.
- iii) Reconciliation between the Cash Book balance and the Pass Book balance in respect of above said account has not been done after 31.7.2009. It is therefore, suggested that reconciliation should be done periodically and regularly.

*En. No. 2 Settled  
vide letter dt.  
21/11/2011*

**Para No.2 (Reference No.AM-5 dated 03.11.2009 & AM No.9 dated 11.11.09).**

**Sub: - Contingency (Govt./Non-Govt. fund).**

During scrutiny of bill register it has been noticed that

- i) An advance amounting to Rs. 23,30,824/- was drawn by the college vide Bill No. 141 dated 20.03.08 for purchase of 184 desktops B-2 computer from M/S NICSI but the same has not been adjusted after lapse of 1 ½ years. The efforts may be made to settle the abstract contingency bill.

As per provisions made in the CAM, the advance drawl should be adjusted within 30 days. Efforts may be made to settle the abstract contingency bill as early as possible.

- ii) Vr. No.2 dated 17.6.2008 and 3 dated 21.7.2008 for Rs.40,547/- and Rs.34006/- respectively paid out of Non-Govt. Fund on a/c of payment of honorarium and TA etc. to the members of DPC who had conducted the interview for appointment of faculty on contractual basis. This is an administrative matter and should be paid out from Govt. fund provided under the head Office Expenses.

The expenditure be got regularized by debiting the relevant head.

3  
**Para No.3 (Reference No.AM-6 dated 03.11.2009).**

**Subject: - Library record.**

During the test check of library records it has been seen that there are 7941 books lying in the library. As per provision laid down in GFR 194, physical verification is necessary on annual basis where library has less than 20000 books.

Scrutiny of records reveals that annual verification has not been done so far.

11 News papers and 11 periodicals is being purchased by the college on day to day basis since August, 2007 and raddi is being mounting-up but no raddi has been sold so far. As per provisions raddi should be disposed off by observing codal formalities to keep the environment clean and save the space available in the library.

**Para No.4 (Reference No.AM-1 dated 26.10.2009)**

**Sub: Non-production of Record.**

The following information/records were not produced to audit which may be shown to next audit :-

1. Property Register.
2. Log Book & History Sheet (Mini Bus)
3. Material Process Register of different labs.
4. Register of Finished Goods.
5. Register for wastage of materials.
6. Stock Register of Non-Govt. Fund.



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**Audit Party No.10.**