

**Inspection Report of on the Accounts of the Office of Principal,
Vallabh Government College, Mandi, District Mandi, Himachal
Pradesh for the period from August 2005 to March 2020**

Part-1

(A) Introduction

The main objective of the Higher Education Department is to provide access to quality secondary and higher education to the habitants of Himachal Pradesh. The Senior Secondary and High Schools and Colleges are the implementing units of all the programmes, policies and schemes being run in the domain of higher education in the state. The Vallabh Government College, Mandi, District Mandi, HP was established in 1948 as the first degree college of erstwhile Himachal Pradesh.

(B) Budget and Expenditure

Details of budget and expenditure for the years 2016-17 to 2019-20 (in Rs.)

Year	Budget Allotment	Total Expenditure	Variation
			Excess/ Savings
2016-17	86875722	78857157	8018565
2017-18	108161868	85774069	22387799
2018-19	102196488	92747788	9448700
2019-20 (upto 02/20)	127068988	91986908	35082080

**Figures provided by Auditee.*

SOE wise Expenditure incurred from 2016-17 to 2019-20:

SOE	2016-17	2017-18	2018-19	2019-20
Salary	75209430	81455333	90581064	96976179
Wages	97050	90636	105282	103099
Medical Reimbursement	139718	539508	102609	806547
TA	56669	33036	16551	21023
RRT	0	0	0	388014
MV	---	---	---	---
OE	569939	2601486	605546	48164
Hospitability & Ent.	---	---	---	---
Training	---	---	---	---
OC	---	---	---	---
Maintenance	---	---	---	2932
TTA	---	---	---	---
Publication	---	---	---	---
Machinery & Equipment	578700	---	---	---
Material & Supply	998865	---	---	---
Major work Prof. and special	---	---	---	---

service				
MV Purchase	---	---	---	---
Compensations	---	---	---	---
Medical reimbursement (2235)	966473	547743	1040648	645421
Maintenance Office (2059)	---	---	---	270000
GIA/SMC	240313	506327	296088	640128
Maintenance Res. (2216)	---	---	---	---

**Figures provided by Auditee.*

SOE wise Details of Expenditure incurred, Audited and objected amount from 2016-17 to 2019-20 is placed below:

SOE	(Rs. In Lakhs)		
	Expenditure Incurred	Audited Amount	Objected Amount
Salary	3442.22	---	---
Wages	3.96	---	---
Medical Reimbursement	15.88	---	---
TA	1.27	---	---
RRT	3.88	---	---
OE	38.25	---	---
TTA	0.03	---	---
Machinery & Equipment	5.79	---	---
Material & Supply	9.99	---	---
Medical reimbursement (2235)	32.00	---	---
Maintenance Office (2059)	2.70	---	---
GIA/SMC	16.83	---	---
Total	3572.81	333.53	31.2

(C) Scope of audit

The present inspection which includes a general examination and test-check of records of the Principal, Vallabh Government College, Mandi, District Mandi Himachal Pradesh for the period from August 2005 to March 2020 was conducted by an audit party comprising of **Sh. Shuvdeep Singh, Sr. Audit Officer**; **Sh. Rajat Prajapati, Assistant Audit Officer** and **Sh. Harnam Singh, Sr. Auditor** from 16.03.2020 to 19.03.2020 and 23.07.2020 to 25.07.2020.