



दुत डाक द्वारा
BY SPEED POST

No.OAD/Audit Prog./Intimation/2022-23/40

कार्यालय प्रधानमहालेखाकार (लेखापरीक्षा),
सिक्किम, लेखापरीक्षा भवन,
देवराली, गान्तोक - 737 102
Office of the Pr.Accountant General (Audit),
Sikkim, Lekha Pariksha Bhawan,
Deorali, Gangtok - 737 102

Dated: 16.06.2022

To,
The Principal,
Government Degreee College Kamrang,
South Sikkim,
Namchi, 737 126

Sub: Audit Intimation

Madam/Sir,

In exercise of the powers conferred by Section 13 of the Comptroller and Auditor General's (Duties, Powers and Condition of Service) Act 1971, Compliance Audit of the accounts and transactions of your Office for the period 04/2017 to 03/2022 will be taken up by the audit team of this Office from 16.09.2022 to 20.09.2022.

The audit team will comprise of:

Sl. No.	Name and designation	Employee ID	Mobile No.
1	Shri Sanjay Kumar, SAO	SIGTA3200012	9434356971
2	Shri Rishi Kumar, Sr.Ar	SIGTA3200117	7679031690

The broad objectives, criteria, scope and methodology will be discussed during the Entry Conference to be held on date of commencement of audit. It is requested that the records may please be kept ready and they may also be afforded the usual facilities in carrying out this work.

It would be advantageous if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may be personally discussed with you.

I shall be obliged if you will in particular give such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection are kept in readiness and that the objections noted by the Auditors are taken up promptly for settlement.

Exit Conference will be held on the last day of the audit. All the Preliminary Objection Slips will be discussed along with review of old outstanding paras. Therefore, suitable replies of the audit observations may be furnished during the period of audit.

Please acknowledge the receipt of this intimation.

Yours faithfully,

Asstt. Audit Officer/OAD(HQ)



Principal
Sikkim Government College
Namchi, South Sikkim

Acct
Pl comply

6/3/22



सत्यमेव जयते

PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM



सत्यमेव जयते
Dedicated to Truth in Public Interest

Local Audit Party : OAP-5

Auditee Unit Name : Government Degree College, Kamrang

Dated : 16-Sep-22

Audit requisition reference : #1 (AREQ-124272)

Subject: Requisition for records/information

Following information/ records in respect of the Principal, Government Degree College, Namchi for the period April 2017 to March 2022 may please be furnished to audit.

1. Cash Book
2. CAR
3. Bank Account and Cheque Book
4. Annual Audit Report, if any
5. Store Material Purchase File
6. Stock Register of Store
7. Scheme File
8. All paid up vouchers
9. Records of Internal Audit
10. All works file
11. Records for fund receipt from GOI and State Government
12. Stationary Purchase File.
13. Furniture and furnishing file.
14. Annual Report.
15. Men-in-position and sanctioned strength
16. Name of Head of the Office and DDO
17. Bill Register
18. Advance Register
19. Salary Audit Register
20. All the revenue records relating to collection of fees from students
21. Records relating to RUSA
22. Records relating to UGC
23. Any other records records/files/ information as and when required during the course of audit.



To,
Government Degree College, Kamrang
Kamrang

[Signature]
Principal
Government Degree College
Namchi, Sikkim
SANTAY KUMAR
Sr. Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department

[Signature]
Sr. Auditor



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PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM



लोकहितार्थं सत्प्रतिष्ठा
Dedicated to Truth in Public Interest

Local Audit Party : OAP-5

Auditee Unit Name : Government Degree College, Kamrang

Dated : 17-Sep-22

Audit observation reference : #1 (OBS-416481)

Subject: Improper maintenance of accounts of stores.

Rule 133 of the Sikkim Financial Rules (SFR), *inter alia*, envisage that the departmental officers entrusted with the care, use or consumption of stores of any kind are responsible for their safe custody and keeping them in good condition. They should also arrange for proper maintenance of accounts of the stores and take adequate steps for prevention of losses through deterioration, theft, accident, fraud etc. Any loss or damage to government stores should forthwith be reported by them to their immediate superiors. Item-wise list and accounts and accurate returns in respect of goods and materials in stock have to be maintained so that it is possible to check and confirm the actual balances with book balances at any point of time. The accounts should be maintained in the form prescribed separately for (i) fixed assets such as plant, machinery, equipment, furniture, fixture etc in Form I and (ii) consumables such as office stationeries chemicals; maintenance spare parts etc in Form II.

Further, in terms of Rule 136(1) of the SFR, a physical verification of all stores must be made at least once in every year by the Head of Department or such other officer as may be specially authorized by him in his behalf, who should, after verification, record a certificate in the Stock Register indicating the result of such verification.

Scrutiny of records pertaining to the period April 2017 to March 2022 in the office of the Principal, Government Degree College, Namchi revealed that despite the above clear rule position in the SFR, the Department did not adhere to the prescribed forms (Forms I & II) for maintenance of Stock Registers. Details such as the Particulars of the suppliers, Invoice No. and date, unit price of items, cost of the fixed asset, and location of fixed asset was not recorded in the Registers being maintained.

It was suggested to maintain the Asset Register as per the Form-I and Stock Register of Consumables such as stationery and chemicals and spare parts etc as per the Form-II as prescribed below:-

FORM-I

REGISTER OF FIXED ASSETS

Name and description of the Fixed Assets: -----



SI No.	Date	Particulars of Assets	Particulars of supplier		Cost of the Asset	Location of the Assets	Remarks
			Name & Address	Bill No. & date			

[Handwritten Signature]

Government Degree College
Namchi, Sikkim

FORM-II

STOCK REGISTER OF CONSUMABLES SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC SETS


Name of article.....Unit of Accounts

SI. No.	Date	Particulars	Suppliers Invoice No. & date	Total received	To whom issued	Total issued	Balance	Unit Price

Further, no such physical verification of all stores in compliance with the above provisions of the SFR was conducted and the results thereof recorded on the Stock Registers.


The reasons for non-compliance to the prescribed provisions of the SFR may be stated and necessary steps taken to do the needful under intimation to audit.

To,
Government Degree College, Kamrang
Kamrang


~~SANJAY KUMAR~~
Senior Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department
Gangtok: Sikkim


Sr. Auditor




Principal
Sikkim Government College
Namchi, South Sikkim



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PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM


 लोकहितार्थं सत्यनिष्ठा
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Local Audit Party : OAP-5
Auditee Unit Name : Government Degree College, Kamrang
Dated : 17-Sep-22
Audit observation reference : #2 (OBS-416496)
Subject: Non-adjustment of outstanding advances – Rs. 78.85 lakh

In terms of General Instructions 7.6 of Sikkim Financial Rules 1979, the advance register should be review by the Head of Department/Office at frequent intervals to insure that the advances do not remain outstanding for more than the period stipulated for settlement. The controlling officer ensures that every effort is made to get the work done or supplies completed against the advances expeditiously.

Scrutiny of advance register and other related records pertaining to the period April 2017 to March 2022 revealed that personal advances of ₹ 13,74,700/- paid to the officer was not adjusted/settled till the date of audit (Sept. 2022). Similarly, impersonal advances of ₹ 65, 10,560/- paid to the organizations was also not adjusted till the date of audit (Sept 2022). Details are given in the **Annexure-I**. The period wise breakups of the said unadjusted advances are given below:

Sl. No.	Period	Amount of personal advances (₹)	Amount of impersonal advances (₹)
A	Up to two years	0	532560
B	More than two years and up to five years	1374700	5978000
C	More than five years and up to ten years	0	0
D	More than ten years	0	0
	Total	1374700	6510560

Circumstances and reasons under which above advances were not got adjusted in time and person responsible for keeping the advances may be stated to Audit. Further, immediate action may also be taken to get these advances adjusted / recovered under intimation to Audit.

Sr. Auditor/OAP-5

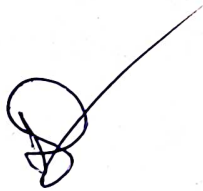
Principal
Sikkim Government College
Namchi, South Sikkim



SANJAY KUMAR
Senior Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department
Gangtok: Sikkim

ANNEXURE-I

SI No.	Vr. No./Date	Head of Account	Details of Schemes	Name of work/purpose	To whom paid	Amount (₹)	Type of Advances
1.	02/27.05.17	RUSA 1.0 Equity Institute	RUSA	Supply of lab equipments Computer, Stationeries etc.	M/s STCS, Deorali	5978000	Impersonal
2.	03/28.11.17	RUSA 1.0 Infrastructure Procurement	RUSA	Self defense classes, Skill development classes etc.	Principal, SGC, Namchi	1374700	Personal
3.	01/SGC/NAM/10.05.21	Civil RUSA 2.0	RUSA	Geography Lab	M/s Jindal Hardware & Engineering, Namchi	50000	Impersonal
4.	02/SGC/RUSA/10.08.21	Civil RUSA 2.0	RUSA	Internet Connection	M/s Solve My PC, Namchi	270031	Impersonal
5.	03/SGC/NAM/19.08.21	Civil RUSA 2.0	RUSA	Geography Lab	M/s Jindal Hardware & Engineering, Namchi	100000	Impersonal
6.	05/SGC/NAM/21.08.21	Civil RUSA 2.0	RUSA	Geography Lab	M/s Jindal Hardware & Engineering, Namchi	112529	Impersonal
Total						7885260	



Principal
Sikkim Government College
Namchi, South Sikkim



Sr. Auditor/OAP5



Sr. Auditor

To,
Government Degree College, Kamrang
Kamrang



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PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Local Audit Party : OAP-5

Auditee Unit Name : Government Degree College, Kamrang

Dated : 17-Sep-22

Audit observation reference : #3 (OBS-416519)

Subject: Non-accountal store of Rs. 14.16 lakh

Sub: Non-accountal store of ₹ 14.16 lakh

In terms of Rule 132 of Sikkim Financial Rules 1979, all material received should be examined, measured or weighted, as the case may be, when delivery is taken and it should be ensured that the quantities are correct and the quality according to specifications order. A certificate to such effect must be recorded on the relevant cash memo or invoice which is to form the document on which the payment for suppliers will be made. The officers receiving the stores should also record a certificate that he has entered the stores in the appropriate stock register, mentioning the page number of the register in each case.

A test check of records of the office of the Principal, Government Degree College, Namchi revealed that institute approved and sanctioned for procurement of "Monitor Desk Nilkamal Brand of 96 number from M/s State Trading Corporation of Sikkim vide sanction order no. 04/RUSA/SGC, Namchi/2018-19 dated 08.03.2019. The purchase was made and payment was done to the supplier of ₹ 14, 16,000/- vide cheque number 350739 dated 05.03.2019. However, stock entry of aforesaid items was not made in Stock Register of college. In absence of stock entry in the appropriate stock register the audit could not vouch-safe the expenditure incurred in this regard. However, same may be done under intimation to audit.

To,
Government Degree College, Kamrang
Kamrang

Principal
Sikkim Government College
Namchi, South Sikkim



Sanjay Kumar
Sr. Audit Officer (F2)
SANJAY KUMAR
Senior Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department
Gangtok: Sikkim



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PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Local Audit Party : OAP-5

Auditee Unit Name : Government Degree College, Kamrang

Dated : 17-Sep-22

Audit observation reference : #4 (OBS-416526)

Subject: Irregular purchase of Rs. 2.65 lakh

In terms of Rule 127 of Sikkim Financial Rules 1979, in case all purchase of store costing more than ₹ 1 lakh, only whether to be purchased through S.T.C.S or direct open tenders (through advertisement) should be invited giving wide publicity in leading Newspapers at least a month before the last date of submission of tender.

Scrutiny of purchase records relating to Rastriya Uchchar Shiksha Abhiyan (RUSA) of office of the Principal, Government Degree College, Namchi revealed that institution approved and sanctioned vide the sanction order no. 02/RUSA/SGC Namchi/18-19 dated 27.09.18 to procure steel chair under major head "Equity Initiatives-RUSA. The purchase was made through the supplier M/s Arvind Traders, Gangtok and payment made of ₹ 2, 65,380/- vide Cheque No. 350737 dated 28.09.2018. However, no quotation was called for achieving lower comparative rate as required under rule of SFR, which led to irregular purchase of material.

Reasons for irregular purchase of materials may be stated to audit.

To,
Government Degree College, Kamrang
Kamrang

Principal
Sikkim Government College
Namchi, South Sikkim



Sr. Audit Officer (F2)
SANJAY KUMAR
Senior Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department
Gangtok: Sikkim



PRINCIPAL ACCOUNTANT GENERAL (AUDIT), SIKKIM



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Local Audit Party : OAP-5

Auditee Unit Name : Government Degree College, Kamrang

Dated : 17-Sep-22

Audit observation reference : #5 (OBS-416581)

Subject: Irregular expenditure on repair and maintenance of vehicle (Bus) of Rs. 3.24 lakh

In terms of Sub-Rule- 5(b, c and d), Appendix-3A of Rule 55 of Sikkim Financial Rules 1979, Vehicle requiring repair shall first be examined by the Transport Department, SNT Division, who shall be the sole authority to examine the vehicles and certify the extent of repair that are necessary. The repairs are to be done through authorized garages in Sikkim who are selected by the Chief Engineer, Transport Department, SNT Division on the basis of their technical competence to undertake repairs. Work order shall be issued on the basis of competitive tenders/quotations for all types of repair works from the authorized garages. No bill other than what is specified under Para 2(a) will be paid unless it is certified by the Chief Engineer, Transport Department, SNT Division.

Scrutiny of purchase records of the office of the Principal, Government Degree College, Namchi revealed that the institution repaired the bus and made the payment of ₹ 3,23,974/- to concerned garage as per detailed below:-

S I N o	Bill No. & Date	Amount (₹)	Purposes
1	10/NGC/2020 dt. 20.10.2020	68842	Repair and maintenance of Bus at M/s Nim Dao Motors
2	165/NGC/2019-20 dt. 02.07.2019	123264	-Do-
3	164/NGC/2019-20 dt. 02.07.2019	55168	-Do-
4	32/NGC/2018-19 dt. 30.03.2018	76700	Repair of seat cover of bus at M/s Neelkamal Enterprises, Namchi
	Total =	323974	

However, vehicles requiring repair was not examined by the Transport Department, SNT Division. The work order was not issued on the basis of competitive tenders/quotation. Further the bill was also not authorized by the Chief Engineer, Transport Department, SNT-Division.

Such type of repair and maintenance of vehicle without following of rules of SFR was irregular.

Reasons for the same may be stated to audit.

Principal
Sikkim Government College
Namchi, South Sikkim



Sr. Audit Officer (F2)
SANJAY KUMAR
Senior Audit Officer
O/o the Accountant General (Audit)
Indian Audit & Accounts Department
Gangtok, Sikkim

To,
Government Degree College, Kamrang
Kamrang

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75/RUSA

15/5/2021
5/2/21



**Office of the Pr. Accountant General (Audit)
Sikkim, Lokha Pariksha, Bhawan
Deorall, Gangtok - 737 102**



Audit Party Requisition No.009
Dated:05.02.2021

JD/HE
Uday Saha

ATTENTION: DIRECTOR, HIGHER EDUCATION

The Compliance Audit of Education Department for the period April 2019 to December 2020 is to be taken up by the audit from O/o of Principal Accountant General. In this connection the following records and records relating to Government Degree College, Kamrang, South Sikkim may please be furnished to audit please:

- i) The present status whether one-unit Principal's quarter, 12-unit Lecturer/Professor Quarters, 12-unit Class III & Class IV Quarters along with 96 bedded Boys & Girls Hostels, have been occupied is so details thereof may be provided to Audit.
- ii) If the same is not occupied or put to use by the Department reasons for the same may be stated to Audit please.
- iii) Details of remuneration of Principal, Lecturers/Professors and staff of Kamrang College may be furnished to Audit in the format below:

Sl.No.	Name of the Staff	Dt. of Appointment	Total monthly salary	Monthly house Rent being paid/entitled

- iv) Details furniture for the 96 bedded hostels for boys and girls delivered & created may also be made available to Audit.

It is to mention that the Audit is a time bound programme, hence it is requested that all the above information may please be made available to Audit on priority please.



[Signature]
Senior Audit Officer/Audit

The Additional Chief Secretary,
Education Department,
Government of Sikkim,
Gangtok.

[Signature]
Principal
Sikkim Government College
Namchi, South Sikkim

[Signature]
[Signature]

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