

संख्या शिक्षा-(एच)-(प्रा0)-(3)लेखा(ए0सी0एम0)/2026-27  
स्कूल शिक्षा निदेशालय,  
हिमाचल प्रदेश- शिमला-।

दिनांक शिमला-171001 2026

सेवा में

समस्त उप-निदेशक, स्कूल शिक्षा विभाग प्रारम्भिक  
समस्त प्रधानाचार्य, जिला शिक्षा एवं प्रशिक्षण संस्थान (DIET),  
हिमाचल प्रदेश।

विषय:-

दिनांक 25 व 26.06.2025 और 17 व 18.09.2025 को हुई तदर्थ समिति की बैठक में  
स्कूल शिक्षा विभाग प्रारम्भिक की लेखा परीक्षित इकाइयों की आपत्तियों के समायोजन बारे।

ज्ञापन,

उपरोक्त विषय के सम्बन्ध में भारतीय लेखा तथा लेखापरीक्षा विभाग प्रधान महालेखाकार (लेखापरीक्षा), हिमाचल प्रदेश, शिमला-171003 के कार्यालय पत्र संख्या: ए0एम0जी0-1/तदर्थ समिति/प्रारम्भिक शिक्षा 2025-26/31 दिनांक 17.04.2026 के अन्तर्गत प्राप्त सूचना के अनुसार इस निदेशालय में दिनांक 25.06.2025 व 26.06.2025 आयोजित तदर्थ समिति की बैठक में प्रस्तावित कुल पैरो में से 29 पैरो व 07 सब पैरो तथा दिनांक 17.09.2025 व 18.09.2025 को आयोजित बैठक में प्रस्तावित पैरों में से 30 पैरो व 18 सब पैरो का समायोजन कुंजी दस्तावेजों के आधार पर किया गया है, जिसकी सूची परिशिष्ट "अ" पर तथा जिन पैरो को समायोजित नहीं किया गया उनकी सूची कारणों सहित परिशिष्ट "ब" में संलग्न है। इसके अतिरिक्त यह पाया गया कि विभिन्न संस्थानों द्वारा पूर्व समायोजित (Already Settled) 08 पैरो व 03 सब पैरो तथा 03 पैरो व 07 सब पैरो को समायोजन हेतु उपर्युक्त तदर्थ समिति की बैठक में पुनः प्रस्तुत किया गया था, जिनका ब्यौरा परिशिष्ट "स" पर दिया गया है।

अतः भारतीय लेखा तथा लेखापरीक्षा विभाग प्रधान महालेखाकार (लेखापरीक्षा), हिमाचल प्रदेश, शिमला-171003 से प्राप्त उक्त पत्रों की प्रतियां संलग्न अनुलग्नक सहित आपको प्रेषित करते हुए निर्देश दिये जाते हैं कि आप अपने अधीन समस्त आहरण एवं संवीतरण अधिकारीयों को परिशिष्ट "अ" के समायोजित व परिशिष्ट "स" के पूर्व समायोजित पैरों को अपने कार्यालय अभिलेख से निरस्त करने के आदेश जारी करें तथा शेष असामायोजित पैरों को समायोजित करवाने हेतु उचित कार्यवाही अमल में लायें ताकि इस वर्ष आयोजित होने वाली तदर्थ समिति की बैठक में अधिक से अधिक पैरों का समायोजन करवाया जा सके।

संलग्न:- उपर्युक्त

-हस्ता-

संयुक्त नियन्त्रक (वित एवं लेखा)  
स्कूल शि0 निदेशालय,  
हि0 प्र0, शिमला-171001

2026

पृष्ठांकन संख्या:- सम दिनांक शिमला-171001  
प्रतिलिपि निम्न को सूचनार्थ एवम आवश्यक कार्यवाही हेतु प्रेषित है:-

1/ तकनीकी प्रभारी, (IT Cell) स्कूल शिक्षा निदेशालय को इस आशय के साथ प्रेषित है कि इसे विभागीय वेबसाईट पर अपलोड रें।

Directorate of School Education  
28 APR 2026  
Himachal Pradesh, Shimla-171001

संयुक्त नियन्त्रक (वित एवं लेखा)  
स्कूल शि0 निदेशालय,  
हि0 प्र0, शिमला-171001

<b>Government of India</b> Indian Audit and Accounts Department Pr. Accountant General (Audit) Himachal Pradesh, Shimla- 171003		भारत सरकार भारतीय लेखा तथा लेखा परीक्षा विभाग प्रधान महालेखाकार (लेखा परीक्षा) हिमाचल प्रदेश शिमला -171003
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पत्र संख्या: ए0एम0जी0-1/तदर्थ समिति/Elementary Education/2025-26/ दिनांक:17.04.2026

सेवा में

निदेशक  
प्रारम्भिक शिक्षा विभाग,  
हिमाचल प्रदेश शिमला

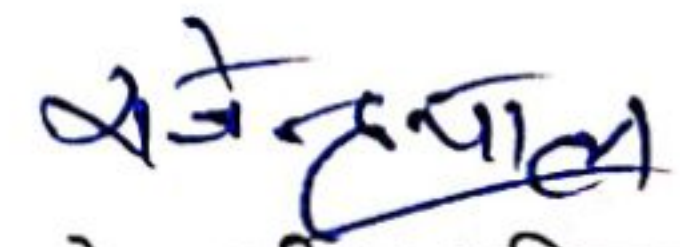
विषय : दिनांक 17 व 18.09.2025 की तदर्थ समिति बैठक द्वारा प्रारम्भिक शिक्षा विभाग के समायोजित/असमायोजित पैरो का विवरण ।

महोदय,

उपरोक्त विषय पर दिनांक 17 व 18.09.2025 को आयोजित हुई तदर्थ समिति की बैठक में अनुपालना के आधार पर कुल 02 ले०प०नि०टि०, 30 पैरो व 18 सब पैरो को समायोजित किया गया है, जिसकी सूची परिशिष्ट-अ पर तथा जिन पैरो को समायोजित नहीं किया गया है उनकी सूची कारणों सहित परिशिष्ट-ब पर आगामी कार्यवाही हेतु संलग्न है। इसके अतिरिक्त यह भी पाया गया कि पूर्व में समायोजित 03 पैरे व 07 सब पैरे (परिशिष्ट-स) पुनः उक्त बैठक में विचारार्थ प्रस्तुत किए गए हैं। अतः आपसे अनुरोध है कि समायोजित पैरो को अपने अधीनस्थ कार्यालयों से हटवाने की कृपा करें।

संलग्न: उपरोक्त ।

भवदीय,



वरिष्ठ लेखापरीक्षा अधिकारी

(ए0एम0जी0 -1)

**List of Paras settled during Adhoc Committee Meeting of Elementary Education Department, Himachal Pradesh Shimal-9 held on 17&18 September, 2025**

Sr. No.	Name of Auditee	Name of District	IR Period	Para No.	IR Settled	Para Settled
1.	BEEO Gopalpur-I	Mandi	10/07 to 07/19	15(A)	0	0
2.	DDEE Kangra	Kangra	12/18 to 12/19	1	0	1
			01/20 to 08/23	17	0	1
3.	BEEO Palampur	Kangra	11/13 to 12/19	4	0	1
4.	BEEO Una-II	Una	02/19 to 01/22	4(i)	0	0
5.	BEEO Tissa	Chamba	05/13 to 09/16	1(B)	1	1
6.	BEEO Bharmour	Chamba	06/97 to 06/2000	9	0	1
7.	BEEO Bijhari	Hamirpur	03/21 to 02/25	4,10	0	2
8.	BEEO Dhundan	Solan	06/13 to 11/20	1,3	0	2
9.	DPO SSA DIET Solan	Solan	04/22 to 08/24	1,12,18	0	3
10.	DDEE Solan	Solan	11/20 to 07/24	2(b)	0	0
11.	DIET Bilaspur at Jukhala	Bilaspur	11/19 to 07/23	23	0	1
12.	BEEO Jhandutta	Bilaspur	03/20 to 07/23	12©	0	0
13.	BEEO Rajgarh	Sirmour	07/14 to 02/22	9	0	1
14.	BEEO Nohradhar	Sirmour	02/08 to 06/14	1	1	1

15.	BEEO Theog	Shimla	05/09 to 08/20	16	0	1
16.	DIET Shimla at Shamlaghat	Shimla	09/20 to 06/24	2,4,5	0	3
17.	BEEO Matiana	Shimla	04/14 to 08/20	3	0	1
18.	BEEO Sunni	Shimla	12/17 to 08/20	1	0	1
19.	BEEO Mashobra	Shimla	09/14 to 09/20	10(A)	0	0
20.	BEEO Bhoranj	Hamirpur	01/15 to 12/20	10	0	1
21.	BEEO Hamirpur	Hamirpur	04/13 to 12/20	4	0	1
			01/21 to 12/24	3	0	1
22.	BEEO Pooh	Kinnaur	09/16 to 03/23	6, 7(B),9	0	2
23.	DDEE Kinnaur at R/Peo	Kinnaur	10/19 to 02/23	6(B), 6(D), 6(E), 7(A), 7(B), 7(D), 7(E), 9, 10(B), 17(A),19	0	3
24.	BEEO Kalpa	Kinnaur	07/89 to 06/91	1(B)	0	0
			06/12 to 09/19	15	0	1
			10/19 to 03/23	1(A), 11A(i), 11B(i)	0	0
<b>Total:</b>			<b>30 Paras &amp; 18 Sub-Paras</b>			<b>30 Paras</b>

*Rajendra Pal*  
S.O.

## List of Paras not settled during Adhoc Committee Meeting of Elementary Education Department, Himachal Pradesh Shimal-9 held on 17&amp;18 September, 2025

Sr. No.	Name of Auditee	Name of District	IR Period	Para No.	Reasons for non-settlement
1.	BEEO Gopalpur-II	Mandi	10/07 to 08/19	2	These paras could not be settled for want of sufficient KDs/ supporting documents and inadequate/ irrelevant replies.
2.	BEEO Dharampur-I	Mandi	12/07 to 03/22	17,3	
3.	DDEE Kangra	Kangra	01/20 to 08/23	11,32,38	
4.	BEEO Una-II	Una	02/19 to 01/22	7(A)	
5.	BEEO Sihunta	Chamba	11/2000 to 08/02	1(ab)	
6.	BEEO Bijhari	Hamirpur	03/21 to 02/25	8	
7.	BEEO Nalagarh	Solan	12/17 to 08/24	1,6	
8.	BEEO Dhundan	Solan	06/13 to 11/20	18	
9.	BEEO Arki	Solan	11/16 to 11/20	11(F)	
10.	BEEO Kuthar	Solan	06/13 to 12/17	1(iv),2(iv)	
			01/18 to 08/24	7	
11.	BEEO Kandaghat	Solan	10/11 to 10/20	21	
12.	DPO SSA DIET Solan	Solan	04/22 to 08/24	10,16,19,22	
13.	DDEE Solan	Solan	11/20 to 07/24	13	
14.	BEEO Ghumarwin-I	Bilaspur	12/19 to 07/23	3	
15.	DDEE Bilaspur	Bilaspur	11/19 to 07/23	10,22(A)	
16.	DIET Bilaspur at Jukhala	Bilaspur	11/19 to 07/23	3,17,22	
17.	BEEO Jhandutta	Bilaspur	03/20 to 07/23	12(B),12(D),21	
18.	BEEO Kullu	Kullu	03/19 to 03/22	12	
19.	BEEO Rajgarh	Sirmour	07/14 to 02/22	1(i)	
20.	BEEO Narag	Sirmour	04/10 to 01/22	7,12	
21.	DIET Shimla at Shamlaghat	Shimla	04/14 to 08/20	5	
			09/20 to 06/24	3,7,9	

22.	BEEO Rohru	Shimla	02/07 to 08/13	2
23.	BEEO Kotkhai	Shimla	07/14 to 02/25	11
24.	BEEO Rampur	Shimla	02/07 to 07/13	1
25.	BEEO Sunni	Shimla	12/17 to 08/20	16
26.	BEEO Mashobra	Shimla	09/14 to 09/20	10(B),14
27.	BEEO Bhoranj	Hamirpur	01/15 to 12/20	2,4(A),4(B),3,9
28.	BEEO Hamirpur	Hamirpur	04/13 to 12/20	2,7
29.	BEEO Glore Hamirpur	Hamirpur	02/15 to 02/21	13(B),13(C)
30.	DDEE Hamirpur	Hamirpur	01/21 to 11/24	1
31.	DDEE Kinnaur at R/Peo	Kinnaur	10/19 to 03/23	18
32.	DIET R/Peo	Kinnaur	08/12 to 09/19	8(G)
33.	BEEO Kalpa	Kinnaur	06/12 to 09/19	11(B)
			10/19 to 03/23	2,4,5(F)(i),5(H)(i),5(H)(ii),13,5(G)(ii)
<b>Total:</b>				<b>45 Paras &amp; 20 Sub Paras</b>

Rajendra Pal

Sr. Asst.

List of Already Settled Audit Paras/Sub-Paras relating to Elementary Education Department which were again submitted in Adhoc Committee Meeting held on dated 17.09.2025 & 18.09.2025

Sr. No.	Name of Auditee	Name of District	IR Period	Para/Sub-Paras No.	IR Settled	Para/Sub-Paras Settled
1.	DDEE Kangra	Kangra	10/2005 to 11/2018	03	0	1
2.	BEEO Banikhet	Chamba	07/2009 to 05/2013	01	0	1
3.	BEEO Dhudan	Solan	06/2013 to 11/2020	15(B)	0	0
4.	DPO SSA DIET Solan	Solan	2012-13	3(A)	0	0
5.	DPO SSA DIET Solan	Solan	2012-13	1	0	1
6.	BEEO Ghumarwin-II	Bilaspur	09/2014 to 11/2019	13(A)	0	0
7.	BEEO Jhandutta	Bilaspur	03/2020 to 07/2023	12(A)	0	0
8.	BEEO Matiana	Shimla	04/2014 to 08/2020	17(D)	0	0
9.	DIET R/Peo	Kinnaur	10/2019 to 03/2023	2(A)	0	0
10.	DIET R/Peo	Kinnaur	08/2012 to 09/2019	8(D)	0	0
<b>Total:</b>				<b>3 Paras and 7 Sub-Paras</b>	<b>0</b>	<b>3</b>

- Rajendra  
S. A. S.

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



भारत सरकार  
भारतीय लेखा तथा लेखा परीक्षा विभाग  
प्रधान महालेखाकार (लेखा परीक्षा)  
हिमाचल प्रदेश शिमला -171003

पत्र संख्या: ए०एम०जी०-1/तदर्थ समिति/Elementary Education/2025-26/ 31 दिनांक:17.04.2026

सेवा में

निदेशक  
प्रारम्भिक शिक्षा विभाग,  
हिमाचल प्रदेश शिमला

विषय : दिनांक 25 व 26.06.2025 को आयोजित तदर्थ समिति की बैठक में समायोजित/असमायोजित पैरो का विवरण ।

महोदय,  
उपरोक्त विषय पर दिनांक 25 व 26.06.2025 को आयोजित हुई तदर्थ समिति की बैठक में अनुपालना के आधार पर कुल 0 ले०प०नि०टि०, 29 पैरो व 07 सब पैरो को समायोजित किया गया है, जिसकी सूची परिशिष्ट-अ पर तथा जिन पैरो को समायोजित नहीं किया गया है उनकी सूची कारणों सहित परिशिष्ट-ब पर कार्यवाही हेतु संलग्न है। इसके अतिरिक्त यह भी पाया गया कि पूर्व में समायोजित 08 पैरे व 03 सब पैरे (परिशिष्ट-स) पुनः उक्त बैठक में विचारार्थ प्रस्तुत किए गए हैं। अतः आपसे अनुरोध है कि समायोजित पैरो को अपने अधीनस्थ कार्यालयों से हटवाने की कृपा करें।

संलग्न: उपरोक्त ।

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी

(ए०एम०जी० -1)

**List of Paras settled during Adhoc Committee Meeting of Elementary Education Department,  
Himachal Pradesh Shimal-9 held on 25&26 June, 2025**

Sr. No.	Name of Auditee	Name of District	IR Period	Para No.	IR Settled	Para Settled
1.	BEEO, Dharampur	Solan	11/20 to 09/24	11,9	0	2
2.	BEEO, Kandaghat	Solan	10/11 to 10/20	15, 1(A)	0	1
3.	BEEO, Kuthar	Solan	01/18 to 08/24	13,8	0	2
4.	BEEO, Nalagarh	Solan	12/17 to 08/24	9	0	1
5.	DDEE, Solan	Solan	11/20 to 07/24	11,12	0	2
6.	BEEO, Sadar	Bilaspur	11/19 to 07/23	8(A)(ii), 6(B)	0	0
7.	BEEO, Jhandutta	Bilaspur	03/20 to 07/23	15,14,12(A),11,10	0	4
8.	BEEO, Hamirpur	Hamirpur	01/21 to 12/24	1,9	0	2
9.	DDEE, Hamirpur	Hamirpur	01/21 to 11/24	13,8,11,2,4(B),4(C)	0	4
10.	BEEO, Banjar	Kullu	08/15 to 01/23	1	0	1
11.	BEEO, Naggar	Kullu	02/19 to 01/23	3,8	0	2
12.	BEEO, Kullu-I	Kullu	03/19 to 03/22	1	0	1
13.	DDEE, Kangra	Kangra	01/20 to 08/23	5,19,21	0	3
14.	BEEO, Dadasiba	Kangra	02/20 to 08/23	5	0	1
15.	DIET, Kangra	Kangra	04/21 to 08/23	9	0	1
16.	DIET, Mandi	Mandi	12/05 to 06/19	6	0	1
17.	BEEO Balh at Ner Chowk	Mandi	01/15 to 07/19	14(A)	0	1
18.	BEEO Gopalpur-I	Mandi	10/07 to 07/19	13(1)	0	0
			<b>Total:</b>	<b>29 Paras and 7 Sub-Paras</b>		<b>29 Paras</b>

*Rajenderpal*  
Sr AD

**List of Paras not settled during Adhoc Committee Meeting of Elementary Education Department,  
Himachal Pradesh Shimal-9 held on 25&26 June, 2025**

Sr. No.	Name of Units	Name of District	Period of audit	Para No.	Title	Reasons for non-settlement
1.	BEEO Kuthar	Solan	01/18 to 08/24	1	Blockade of funds amounting to Rs. 25.00 lakh due to delay in completion of work	These paras could not be settled for want of sufficient KDs/ supporting documents and inadequate/ irrelevant replies.
2.	BEEO Dhundan	-do-	06/13 to 11/20	13	Non-conducting of physical verification of stores	
3.	BEEO Nalagarh	-do-	12/17 to 08/24	10	Non-engagement of resource teachers for children with special needs	
		-do-	-do-	8	Diversion of funds amounting to Rs. 1.50 lakh from one component to another under Swaran Jayanti Gyanodaya Cluster Shreshta Vidyalaya, GPCS Rajpura	
4.	DDEE Solan	-do-	11/20 to 07/24	1	Non-merger of primary schools having enrolment less than 10 students	
		-do-	-do-	2(B)	Unfruitful expenditure of Rs. 36.50 lakh	
		-do-	-do-	7	Shortcomings in maintenance of service books of Gazetted/ Non-Gazetted Employees	
		-do-	-do-	9	Inadequate staff in the office of Deputy Director Elementary Education Solan, Himachal Pradesh	
		-do-	-do-	12	Non-remittance of interest to Govt. Account	

					amounting to Rs. 4.02 lakh
		-do-	-do-	13	Short release of funds under Pradhan Mantri Poshan Yojna
5.	DDEE Bilaspur	Bilaspur	11/19 to 07/23	8(V)	Irregular payment being made to firms without quoting pass order amounting Rs. 0.91 lakh
6.	BEEO Sadar	-do-	11/19 to 07/23	8(A)(i)	Irregularities noticed in the record of GPS/GPCS
					(A).Govt. Primary School Jamla
			(i). Irregular purchase of material without observing codal formalities Rs. 0.33 lakh		
		-do-	-do-	8(C)(ii)	(C).Govt. Primary School Mandi Manwa
					(ii). Irregular purchase of material without observing codal formalities Rs. 0.79 lakh
		-do-	-do-	8(D)(i)	(D) Govt. Primary School Jungalljaleda
					(i) Irregular purchase of material without observing codal formalities Rs. 0.13 lakh
		-do-	-do-	8(E)(i)	(E) Govt. Primary Centre School Namhol
(i) Irregular purchase of Material without observing codal formalities Rs. 0.14 lakh under MDM Scheme					
-do-	-do-	8(H)(i)	(H) Govt. Primary School Balag ka Ghat		
			(i) Purchases made without inviting quotations, irregular		

					expenditure Rs. 0.84 lakh
		-do-	-do-	8(H)(ii)	(H) Govt. Primary School Balag ka Ghat
					(i) Suspected payment of cash withdrawal due to non-production of bill/vouchers Rs. 0.16 lakh
		-do-	-do-	4	Non-maintenance of records
7.	BEEO Jhandutta	-do-	03/20 to 07/23	24	Shortcoming in maintenance of service books of Gazetted/Non-Gazetted Government employees
		-do-	-do-	22	Non-maintenance of postage stamp register properly
		-do-	-do-	18	Non-conducting survey/awareness campaign for coverage/enrolment of children falling under Weaker Section & Disadvantage group impacted the very purpose of scheme under RTE, Act
		-do-	-do-	9	Irregular payment of House Rent allowance Rs. 0.91 Lakh
		-do-	-do-	5	Non-maintenance of records
		-do-	-do-	3	Suspicious payment amounting to Rs. 0.25 lakh made to firms on purchase of various goods & services
		-do-	-do-	1	Non-accountal of amount into cash book Rs. 51.70 lakh

8.	BEEO Ghumarwin-I	-do-	04/13 to 11/19	17	Non-surrender of saving under the salary head of Rs. 3.64 crore
		-do-	12/19 to 07/23	22	Improper maintenance of Main cash book
		-do-	-do-	4	Non-providing honorarium to cook- cum- helpers and cooking cost to respective schools under MDM scheme Rs. 12.84 lakh, impacted the objectives of scheme
9.	DIET Hamirpur at Gauna Karour	Hamirpur	01/23 to 12/24	1	Blockade of funds for girl's hostel and other works under STARS project Rs. 508.32 lakh and non-depositing of interest in govt. account Rs. 6.99 lakh
		-do-	-do-	3	Non-availability of activity wise UCs/non- monitoring of vocational education grant under Samgra Shiksha Abhiyan(SSA) Rs. 405.30 lakh
		-do-	-do-	5(A)	(A). Non-maintenance of physical cashbook and non-verification of cash book
		-do-	-do-	5(B)	(B). Irregular debit of expenditure without details/vouchers
		-do-	-do-	6	Non-surrender of saving and lack of power planning in Budget management
		-do-	-do-	11	Less engagement of Resource Teachers for Children with Special Needs
		-do-	-do-	12	Irregular maintenance of Service books
		-do-	-do-		

		-do-	-do-	13	Non-deposit of interest accrued on bank accounts
		-do-	-do-	14	Inappropriate Management of collected funds amounting to ₹ 49.45 lakh
10.	BEEO Galore	-do-	02/15 to 02/21	13(B)	Non-conducting of physical verification of store items in schools
		-do-	-do-	13(C)	Improper maintenance of stock register of fixed asset register
11.	BEEO Bhoranj	-do-	01/15 to 12/20	4(B)	Utilized fund under building & stitching charges in saving bank account Rs. 4.10 lakh
12.	BEEO Hamirpur	-do-	01/21 to 12/24	6	Irregularities noticed in selected schools
13.	BEEO Sujapur	-do-	08/13 to 12/20	3(A)	Non-compliance with the provisions of RTE Act 2009 resulted in denial of benefit of 25% admission of children belonging to weaker section/ disadvantaged group
14.	BEEO Nadaun	-do-	12/12 to 12/20	7	Irregular payment of HRA Rs. 0.57 lakh
15.	DDEE Hamirpur	-do-	01/21 to 11/24	9(A)	Irregularities noticed in the accounts of Atal Vardi Yojna non-depositing Rs. 25.70 lakh to beneficiary account by BEEO Bhoranj, non-submission of UCs and lack of monitoring by DDEE Hamirpur
		-do-	-do-	9©	Non-depositing of interest earned in Govt. account Rs. 0.09 lakh

		-do-	-do-	9(B)	Blockade of funds amounting to Rs. 1.34 lakh by DDEE Hamirpur
		-do-	-do-	4(E)	Training of Cook-cum-Helpers (CCH)
		-do-	02/17 to 12/20	11	Irregular grant of recognition to private schools without fulfilling the norms of RTE Act 2009 in respect of qualified teacher eligibility test
		-do-	-do-	14(B)	Non-providing of 25% admission to children belonging to weaker section and disadvantaged group in private school
		-do-	01/21 to 11/24	7	Non-inspection of UDISE+ data by the district education officer (DEO)
		-do-	02/17 to 12/20	10	Non-merger of primary schools having enrolment less than 10
		-do-	01/21 to 11/24	3	Non-merger of primary/middle schools with enrolment less than 10 students
		-do-	-do-	4(A)	Irregularities found in PM Poshan Scheme
		-do-	-do-	4(D)	Irregularities found in PM Poshan Scheme
		-do-	-do-	4(F)	Irregularities found in PM Poshan Scheme
16.	BEEO Banjar	Kullu	09/02 to 10/04	3	Non-recovery of LTC interest
17.	BEEO Naggar	-do-	02/19 to 01/23	5	Non-providing of free uniforms to students during the academic year 2021-22 and non-distribution of school Bags

18.	BEEO Kullu-1	-do-	03/19 to 03/22	2	Non-levy of penalty on private schools for non-obtaining permission for running private school
		-do-	-do-	10	Non-deduction of TDS from the contractor/firm: Rs. 0.03 lakh
19.	DDEE Kullu	-do-	02/17 to 01/19	3	Non-deduction of TDS from the firm Rs. 0.29 lakh
			-do-	6	Non-utilization of grant sanctioned under NGC programme Rs. 1.00 lakh
			02/19 to 03/22	16	Non-merger of primary school having enrolment less than 10
				5	Non-start of works due to non-assessment of clear title of land before budget demand sent to higher authority for approval-Rs. 25.20 lakh
				6	Non-initiated the matter for obtaining the approval for transfer of funds to other schools where civil work required to be executed blockade of funds of Rs. 12.25 lakh
				7	Non-deposit of accrued interest on saving bank account into Govt. Treasury Rs. 4.65 lakh
8	Non-operation of AEBAS machine due to SIM cards, battery problems and non-obtaining electric connections-blockade of funds-Rs. 4.60 lakh and non-taking up the matter with Head office for providing AEBAS machines to 575 schools				

				11	Non-deduction of TDS from the contractor/ firms Rs.1.44 lakh
				13	Non-conducting of physical verification of stores
				14	Non-conducting of inspection of the private schools
20.	DDEE Kangra	Kangra	01/20 to 08/23	23	Non-deduction of tax at source Rs. 0.06 lakh
		-do-	-do-	25(B)(i)	Suspicious expenditure on procurement of services Rs. 0.11 lakh
		-do-	-do-	28	Shortcoming in maintenance of service books of Gazetted/ Non-Gazetted Govt. employees posted in DDEE Kangra at Dharamshala
		-do-	-do-	29	Sanction of leave on medical ground without obtaining medical/ fitness certificates and inadmissibility irregular sanction of leave
		-do-	-do-	30	Non-maintenance of postage stamps register properly
		-do-	-do-	37	Shortage of staff which leads to hampering smooth functioning of the department engaged in implementation of sensitive Act/ Education Schemes/ activities
		-do-	-do-	39(B)	Not providing additional teacher to the schools covered under "Swaran Jayanti Gyanodaya Cluster Sreshtha Vidyalaya (Gyanodaya)" scheme,

					non-compliance of scheme guidelines
21.	BEEO Fatehpur	-do-	01/11 to 01/20	2	Non-surrender of saving under the Salary Head Rs. 225.93 lakh
		-do-	-do-	6(B)	Delay in sending sample for the Lab. test for the uniforms supplied during 2015-16 to 2016-17
22.	BEEO Palampur	-do-	11/13 to 12/19	4	Functioning of primary school below the required students enrolment
		-do-	-do-	7	Irregular purchase of stationery item Rs. 0.09 lakh
		-do-	-do-	13(A)	Delay in distribution of uniforms during 2019-20 along with irregular issue of uniform to the students of 08 schools before the receipt of testing report
		-do-	-do-	15(A)	Unauthorized opening of saving bank accounts
23.	BEEO Dadasiba	-do-	05/13 to 01/20	10	Scheme funds not routed through cash book Rs. 46.99 lakh
		-do-	-do-	5(A)	Delay in release of stitching charges to the students Rs. 15.94 lakh
		-do-	-do-	7	Non-adjustment of advance of Rs 0.04 lakh and surrender of budget due to non-utilization of Rs. 590/-.
		-do-	02/20 to 08/23	18	Non-maintenance of postage stamp register properly
		-do-	-do-	17	Improper maintenance of main cash book, lack of monitoring aspects

		-do-	-do-	10	Irregular payment made to the firm on account of purchasing various goods/services on duplicate bill (photocopy) instead of original bill Rs. 0.03 lakh
24.	BEEO Baijnath	-do-	01/20 to 08/23	7	Irregular payment of medical reimbursement claim- Rs. 0.38 lakh
		-do-	-do-	9	Irregular payments of family planning allowance Rs. 0.21 lakh
		-do-	-do-	17	Non-merger of primary/middle schools having enrolment less than 10 students, non-compliance of Government instructions
		-do-	-do-	18	Improper maintenance of main book, lack of monitoring aspects
		-do-	-do-	19	Non-conducting of physical verification of store/stock
		-do-	-do-	20	Opening and operating of saving bank accounts without obtaining permission from the Govt./Finance.
		-do-	-do-	21	Shortage of staff under various categories of teaching and ministerial staff
		-do-	-do-	22	Non-conducting of inspection of the private schools
		-do-	-do-	26	Non-maintenance of records
		-do-	-do-	2	Irregularities in the records of schools covered under "Swaran Jayanti Gyanpdaya Cluster Sreshtha

					Vidyalaya" Scheme and Mid Day Meal (MDM) Scheme. GPCS BIR
		-do-	-do-	2	Irregularities in the records of schools covered under "Swaran Jayanti Gyanodaya Cluster Sreshtha Vidyalaya" Scheme and Mid Day Meal (MDM) Scheme. GPCS Sansal
		-do-	-do-	27	Shortcoming in maintenance of service books of Gazetted/ Non-Gazetted Government Employees
25.	DIET Kangra	-do-	04/21 to 08/23	4	Improper maintenance of Main cash book, lack of monitoring aspects
		-do-	-do-	10	Un-authorized drawl of salary of officials- Rs. 102.10 lakh
		-do-	-do-	11	Irregular procurement of services/ Goods by inviting quotation instead of inviting tender, Non-compliance of rules Rs. 2.51 lakh
		-do-	-do-	14	Inadmissible expenditure under MMER head of Samagra Shiksha Rs.0.39 lakh
		-do-	-do-	15	Non-accountal of fuel in the stock (Vehicle Log Book) Rs.0.12 lakh
		-do-	-do-	21(B)	Shortcoming in maintenance of service books of Gazetted/ Non-Gazetted Government Employees. (DPO)
26.	DDEE Mandi	Mandi	07/19 to 03/22	13	Non-distribution of the free school uniforms and stitching charges under "Attal school vardi

					yojna" to students Rs-1.45 lakh
		-do-	-do-	10	Non-initiating the matter for obtaining the approval for transfer of funds to other schools where civil works required to be executed-blocked of funds of Rs. 33.09 lakh
		-do-	-do-	9	Non-start of works due to non-assessment of clear title of land before budget demand sent to higher authority for approval Rs. 37.05 lakh
		-do-	-do-	7	Blockade of funds due to non-start of works Rs. 67.30 lakh
		-do-	11/14 to 06/19	3	Blockade of funds due to non-start of work Rs. 81.54 lakh due to non-availability of land
27.	DIET Mandi	-do-	12/05 to 06/19	4	Non-utilization of advances given to BRC and Schools Rs. 415.65 lakh
		-do-	-do-	1	Idle expenditure of Rs. 66.36 lakh on incomplete vocational laboratories
		-do-	-do-	2	Blockade of funds due to non-utilization of funds Rs. 9.05 lakh
28.	BEEO Gopalpur-II	-do-	10/07 to 08/19	2	Excess payment due to wrong fixation of pay Rs.19.21 lakh
		-do-	-do-	1	Functioning of primary schools below the required student enrolment
29.	BEEO Chauntra-I	-do-	10/07 to 03/22	5	Lapse of budget due to non-utilization of limit of budget of cooking cost and honorarium under

					PM Poshan (Mid Day Meal) Scheme -Rs. 4.51 lakh
		-do-	-do-	16	Non-merger of primary schools having enrolment less than 10
		-do-	-do-	19	Inordinate delay in handing over the possession of building of two closed schools due to nil enrolment of students to any government departments/agencies against the misuse of Government Property
		-do-	-do-	4	Non-start of execution works due to non-assessment of clear title of land before budget demand sent to higher authority for approval Rs. 6.30 lakh
30.	BEEO Seraj-II	-do-	12/05 to 09/07	1	Overpayment of pay and allowances due to wrong grant of ACP after stepping up of pay Rs.0.88 lakh plus allowances
		-do-	10/07 to 03/22	1	Non-production of measurement book and other related records of construction/ repair works amounting to Rs. 119.64 lakh
		-do-	-do-	14	Non-maintenance of stationery (stock/issue) register properly
		-do-	-do-	4	Delay in completion of works resulting in blockade of fund Rs. 34.55 lakh
31.	BEEO Balh at Ner Chowk	-do-	01/15 to 07/19	1	Non-rationalization in deployment of teachers

					resulted in excess deployment of teachers
		-do-	-do-	2	Functioning of primary school below the required student's enrolment
		-do-	-do-	5	Excess payment due to wrong pay fixation Rs.5.05 lakh
		-do-	-do-	8	Irregular drawal from the treasury and irregular utilization of budget Rs. 71.23 lakh
		-do-	-do-	12	Non-verification of vouchers of selected months of Rs. 213.55 lakh due to non-production of records
		-do-	-do-	15(B)	Irregular payment without assessment of work Rs.27.30 lakh
32.	BEEO Gopalpur-I	-do-	10/07 to 07/19	6	Irregular drawl from the treasury and irregular utilization of budget Rs. 111.89 lakh
33.	BEEO Dharampur-I	-do-	12/07 to 03/22	5	Non-maintenance of cash book and non-production of bill vouchers for which funds drawn and deposited in bank account of Mid Day Meal Rs. 5.14 lakh
		-do-	-do-	17	Non-initiating the matter of allotment of closed school building with Dy. Director Elementary Education, Mandi instead allotment to concerned Gram Panchayats which were lying unutilized for the period from 129 months to 2021 months
		-do-	-do-	1	Non-transfer/deputation of teachers from those



परिशिष्ट 'स'

List of Already Settled Audit Paras/Sub-Paras relating to Elementary Education Department which were again submitted in Adhoc Committee Meeting held on dated 25.07.2025 and 26.07.2025

Sr. No.	Name of Auditee	Name of District	IR Period	Para/Sub-Paras No.	IR Settled	Para/Sub-Paras Settled
1.	BEEO Sadar	Bilaspur	11/19 to 07/23	10(A), 10(B),8(C)(i)	0	3 Sub-Paras
2.	BEEO Sujampur	Hamirpur	08/13 to 12/20	5	0	1
3.	BEEO Nagar	Kullu	02/19 to 01/23	6	0	1
4.	DPO Kangra	Kangra	04/21 to 08/23	23	0	1
5.	DPO Samagra Shiksha Mandi	Mandi	12/05 to 06/19	5	0	1
6.	BEEO Gopalpur-II	Mandi	10/07 to 08/19	5	0	1
7.	BEEO Chauntra-I	Mandi	10/07 to 03/22	7,9	0	2
8.	BEEO Dharampur-I	Mandi	12/07 to 03/22	16	0	1
		<b>Total:</b>		<b>8 Paras and 3 Sub-Paras</b>	<b>0</b>	<b>8 Paras and 3 Sub-Paras</b>

*Rajendra Pal*  
*Secy A.S.*