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Audit and Inspection Note on the accounts of Govt. High School, Boleau Gang, Shimla.

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Period 4/82 to 3/84.

Part-1.

Last Audit . The position of audit paragraphs of ~~previous~~ audit notes is as under:-

(a) Audit Note for the period 10/58 to 6/59.

- (i) Para 4... Outstanding.
- (ii) Para 6(i)... -do-
- (iii) Challan for Rs.115.82 was again not put up.

(b) Audit Note for the period 7/59 to 5/60.

- (i) Para4(i) Outstanding.
- (c) Audit Note for the period 6/60 to 9/61.
- (i) ~~Para~~ Excess payment of Rs.15/- of ~~camp~~ camp fee had again not been adjusted.

(d) Audit Note for the period 10/61 to 6/62.

- (i) Para 4(ii) Outstanding.
- (ii) Para5(i) -do-
- (iii) Para 5 (iv) -do-
- (iv) Para 5(vi) -do-
- (v) Para 6 -do-

(e) Audit Note for the period 7/62 to 3/63.

- (i) Para 4(i) Outstanding.
- (ii) Para 4(ii) -do-
- (iii) Para 5(B) -do-

(f) Audit Note for the period 4/63 to 3/64.

- (i) Para 3. Outstanding.
- (ii) Para 4. -do-
- (iii) Para 5. -do-
- (iv) Para 6. -do-

(g) Audit Note for the period 4/64 to 3/72.

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The audit report was still not available in the school. This may be procured and action be taken accordingly.

(h) Audit Note for the period 3/72 to 6/80.

(i) Para 3.	Settled.
(ii) Para 4(a)	Outstanding.
(iii) Para 4(b)	Settled.
(iv) Para 4 (c)	-do-
(v) Para 5	Outstanding.
(vi) Para 6(a)	-do-
(vii) Para 6(b)	-do-
(viii) Para 7	-do-
(ix) Para 8	-do-
(x) Para 9	Settled.

Part II

2. Present Audit: The present test audit and examination of accounts, the results of which are detailed in the succeeding paragraphs, was conducted by Sh. B.R. Sharma, Senior Auditor from 2nd April, 1984 to 5th April, 1984. The accounts for the months of 6/82, 9/82, 5/83 and 12/83 were checked in detail.

3. Audit Fee:- Fee for audit worked out to Rs.130/- as detailed below. The Headmistress vide Senior Auditor's requisition No. 923/1252 dated the 5th April, 1984, was requested to credit the amount to Govt. under the head "065-Other Administrative services, C-other Services. Fee for Govt. Audit H.P." under intimation to this department:-

	Rs.
Amalgamated fund	Rs.30.00
R.C.	20.00
Health	20.00
Building	20.00
Absence fine	20.00
science	20.00
Total Rs.	<u>130.00</u>

4. Amalgamated Fund.

(a) Vr.No.VIII of 6/82 for Rs.78.75 Rs.78.75 were paid to

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Miss Sharda on account of $\frac{1}{2}$ D.A. for 41 days from Shimla to Pachhinari for attending girls guide camp. Authority under which the daily allowance was payable out of the fund was not shown. This may be pointed out failing which the amount may be recouped to the fund.

(b) Vr.No.17(ix) of 10/83 for Rs.25/-

Rs.25/- were paid to Hill view Photographes Shimla on account of 3 copies of group photographs of students who were to take in the tournaments. But this expenditure was not covered under item No.11(Priority'B) of Pupils Funds Rules, 1958(Amalgamated Fund). The expenditure may therefore be justified or else got regularised.

(a) Vr. 11 of 9/82 for Rs.212.50
8.5 Metre curtain cloth for Rs.212.50 was

5. Health Fund:- ~~8.5 Metre of 8/82 cloth for Rs.212.50~~ was purchased from M/S Stylco furnishers Shimla. The item was entered in Medicines Consumption register at P-196, and curtains were stated to have been ~~xxxxxx~~ stitched out of it. But no separate stock entry in the non-consumable articles stock register was forthcoming. The irregularity may therefore be accounted for. Compliance may be shown at the next audit.

(b) Vr.No.14 of 9/82 for Rs.379.50.

8.40 Metre Coir matting and New-ar for setting up school dispensary was purchased for Rs. 379.50 and the items were entered in the medicines issue and stock register at P.196. Reasons for not maintaining the proper stock account may be explained. The needful may be done and compliance shown at the next audit.

6. Red Cross Fund.

(a) Vr.No.Nil of 6/82 for Rs.303/- 43 Metre tat patti for Rs. 303/- was purchased for classes under the provisions of resolution No 10 dated 14.6.82. But this is not a fit charge on the students fund. The amount of Rs.303/- may therefore be recouped to the fund immediately or else this expenditure be got regularised.

(b) Vr.No.Nil of 12/83 for Rs.60.44.

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40kg. charcoal and 40kg. firewoods ~~for~~ Rs. 60.44 were purchased from M/S Himalaya Coal Co. Boilegugang shima but its re-imburement has not been claimed from the appropriate source. The amount may be recouped to the fund and compliance shown at the next audit.

7. Building Fund:- An amount of Rs.5,000/- was paid to the Executive Engineer, H.P.P.W.D. vide receipt No. 1051 dt.1.3.83 of against deposit work for the construction of school gate etc. The completion report and utilization certificate has not been received. This may be obtained and the balance if any may also be obtained. Compliance may be shown at the next audit.

8. Objection Statement:- It has been forwarded to the Headmistress for disposal in advance to this audit note.

9. General:- The accounts stand in need of improvement.

Sd/-
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

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175 MAY 1964

Endst. No. xi(i)(12)/73-Fin(LA)? Dated, Shimla-2.

Copy forwarded by registered post for information and necessary action.

- (i) The Headmistress Government High School Boileau-Gang, Distt. Shimla (Himachal Pradesh) with the request that annotated copy showing action taken on the Audit and Inspection Note may please be sent to this department with in 3 months of its receipt positively.
- (ii) The Director of Education, H.P. Shimla with the request that the annotated replies may be got despatched to this department with in three months without fail after the receipt of the audit note.
- (iii) The Distt. Education Officer Shimla, Distt. Shimla.
- (iv) Shri B.R. Sharma, Senior Auditor, C/O.....

M.P.

AM
Assistant Examiner,
Local Fund Accounts,
H.P. Shimla-2.
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