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Audit and Inspection Note on the accounts of Govt. High school
Boileauganj, Shimla for the period 4/86 to 3/88.

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Part-I.

1. Last Audit:- Action taken on the test audit and Inspection note is as under:-

- (a) Audit and Inspection ^{note} for the period 10/58 to 6/59:-
(i) Para 4 Unsettled
(ii) Para 6(i) Unsettled.
(iii) Challan for Rs.115-82ps was not put up.
- (b) Audit and Inspection note for the period 7/59 to 5/60:-
Para 4(i) Unsettled.
- (c) Audit and Inspection note for the period 6/60 to 9/61:-
Para relating to excess payment of Rs.15/- remained unsettled.
- (d) Audit and Inspection note for the period 10/61 to 6/62:-
(i) Para 4(ii) Unsettled.
(ii) Para 5(ii) Unsettled.
(iii) Para 5(iv) Unsettled.
(iv) Para 5(vi) Unsettled.
(v) Para 6 Unsettled.
- (e) Audit and Inspection note for the period 7/62 to 3/63:-
(i) Para 4(i) Unsettled.
(ii) Para 4(ii) Unsettled
(iii) Para 5(b) Unsettled.
- (f) Audit and Inspection note for the period 4/63 to 3/64:-
(i) Para 3 Unsettled.
(ii) Para 4 Unsettled.
(iii) Para 5 Unsettled.
(iv) Para 6 Unsettled.
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- (g) Audit and Inspection note for the period 4/64 to 3/72:-
(i) Para 4(a) Unsettled.
(ii) Para 5 Unsettled.
(iii) Para 6(a) Unsettled.
(iv) Para 6(b) Unsettled.
(v) Para 7 Unsettled
(vi) Para 8 Unsettled.
- (h) Audit and Inspection note for the period 4/72 to 6/80:-
(i) Para 4(a) Unsettled.
(ii) Para 5 Unsettled.
(iii) Para 6(a) Unsettled
(iv) Para 6(b) Unsettled.
(v) Para 7 Unsettled.
(vi) Para 8 Unsettled.

(i) Audit and Inspection note for the period 4/82 to 3/84:-

- (i) Para 4(a) Unsettled.
- (ii) Para 4(b) Settled.
- (iii) Para 6(b) Unsettled.
- (iv) Para 7 Unsettled.
- (v) Para 8(Objection statement) Settled.

(j) Audit and Inspection note for the period 4/84 to 3/86:-

- (i) Para 3 Settled.
- (ii) Para 4 Settled.
- (iii) Para 5 Settled.
- (iv) Para 6(i) settled.
- (v) Para 6(ii) Un-settled.
- (vi) Para 7 Un-Settled.
- (vii) Para 8(i) to (iii) settled.
- (viii) Para 8(iv) Unsettled.
- (ix) Para 8(v&vi) settled.
- (x) Para 8(vii) Unsettled.
- (xi) Para 9(i)to(ii) Settled.
- (xii) Para 9(iii) Unsettled.
- (xiii) Para 9(iv) Unsettled.
- (xiv) Para 10(item No 1 to iii) Settled.

Part-II.

2. Present Audit :- The present test audit and examination of accounts for the period 4/86 to 3/88, the results of which are incorporated in the succeeding paragraphs was conducted by Sh. G.K. Nadda Section Officer from 29-11-88 to 3-12-88 and 31-5-89 to 5-6-89. The accounts for the months of 7/86, 11/86, 5/87 and 11/88 were selected for detailed check. All the record asked for was duly produced except that mentioned in the relevant paragraphs hereinafter.

3. Audit fee:- The audit fee for the audit of funds accounts for the period 4/86 to 3/88 worked out to Rs.130-00 as per detail given below. The Headmistress of the school was requested vide letter No H.P.HB(Audit)/88-151 dated 2-12-88 to credit this amount, into Govt. Treasury under ~~xx~~ Head "0070-Other Administrative, Services, 60, other services 110-fee for Govt Audit H.P."

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Amalgamated Fund	30-00
Building Fund	20-00
Health Fund	20-00
Science Fund	20-00
Red Cross Fund	20-00
Absence Fine Fund	20-00
Total	<u>130-00</u>

This amount of Rs.130/- was been deposited into Govt. Treasury into Govt. Treasury vide challan No.16 dated 8.6.89, which was also verified in audit.

4. Amalgamated Fund:-

(i) Vr.No.1 of 10/87 for Rs.1500-00:- Out of advance of Rs.1500/- given to Smt. Kamla Sharma a Teacher of the school a sum of Rs.1178.00 ps were spent in connection with the participation of school boys in District tournament held at Junga from 24.10.87 to 28.10.87. Fifteen students of the school stated to had participated in this tournament. But the governor's certificate in support of attendance of student in the tournament was not on the record. In the absence of which the correctness of expenditure incurred in the tournament could not be verified. Which may be obtained now and put up at the time of next audit.

(ii) Vr.No 130 of 11/87 for Rs.98-10:- Paid to Rajdhani sports Shimla on account of purchase two Hockey sticks vide Bill No. 538 dated 29.10.87. But the APR was not forthcoming in the record which may be procured now from the supplier and shown in the next audit.

5. Red Cross Fund:-

Vr. No 93 of 12/87 for Rs.96-00:- A sum of Rs.96-00 were paid to Bengal Crockery House Shimla on account of cost of 12 No Coffee Mugs vide cash Memo No.8050 dated 10-12-87 This amount spent out of Red Cross fund for the purchase of coffee Mugs does not covered under the provision contained under Article 135(c) of H.P. Education code and may be made good to the fund immediately and compliance shown at the next audit.

6. Building Fund:-

(i) Contribution to common Pool:- A sum of Rs.2960-00 were remitted to District Education Officer Shimla on account of 10% contribution to common pool for the period 1/75 to 12/86, whereas the 10% share was worked out to Rs.2945-00 (total collection of

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B.F. during the period 1/75 to 12/86 was Rs.29,447-00). Excess remittance of Rs.15-00 to District Education officer Shimla may be adjusted in the ensuing contribution to common pool and compliance shown at the time of next audit.

(ii) Loan from Building Fund:- In the following case loan was taken for the Building fund for the purpose other than for which this fund was constituted loan from one fund to another is not permissible under Article 136(e) of H.P. Education code. But in case of emergency the loan can be taken with the prior approval of District Education Officer. Loan taken from the Building fund without the prior approval of competent authority may be explained.

Vr.No.	Loan taken for	Amount of loan taken	Amount refunded to	Amount refunded the fund
Vr.No. of 11/86	for payment of	Rs53-00	Rs.53-00	15.12.86
"	Rs12/87 electricity Bill			
"	of 12/87 -do-	Rs378-00	Rs28-00	28.12.87
		Rs27-00	Rs97-00	30.3.88

7. Miscellaneous:-

(1) Payment vouchers:- Payment vouchers were neither verified by the Head of the institution nor pass order were properly recorded on the bills but the word payment attested were recorded on the face of bill which is irregular. Before making payment payment Vr. should be got verified and proper payment order be recorded on the bill as suggested during the course of audit and ~~xx~~ compliance shown at the time of next audit.

(ii) Accountal of Redcross Fund and Health Fund:- In the 1st instalment Dated 10-7-86 Rs.137-00 and 77-20ps were realised on account of Red Cross Fund and Health Fund respectively But the Rs.77-20ps and Rs.137-00 were accounted for in Red cross Fund and Health Fund. Amount of Rs.59-80 excess accounted for in Health fund may be withdrawn and credited into Red Cross Fund and credit entry in the fund may shown at the time of next audit.

(iii) science fund:- science Breakage fee on account of science material used/consumed in the Annual Examination conducted by the H.P. Board of School Education during 1986-87 and 1987-88 was not realised. The amount of science breakage fee may be claimed now from the secretary H.P. Board of School Education Dharmasala and credited into science fund and compliance be shown at the time of next audit.

8. Objection statement:- It has not been issued as the minor objections were settled during the course of audit.

9. Conclusion:- Action taken on ~~xxxxxxxxxxxxxxx~~ the last audit notes referred in Part 1 of this note may be intimated to this ~~dept~~ in an annotated form immediately.

sd/-

Deputy Director,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Endst.No xi(1)(12)/73-Fin(LA)Vol-II, Dated, Shimla-2, the

Copy forwarded for information and necessary action to:-

Regd.

1. The Headmistress, Govt. High School, Boileauganj, Shimla Distt. Shimla(H.P.) with the request that an annotated copy showing the action taken on the audit and Inspection Note may please be sent to this department at an early date.
2. The Director of Education, Himachal Pradesh, Shimla-171001.
3. The District Education Officer, Shimla, Distt. Shimla-210.
4. Shri G.K.Nadga, Section Officer, c/o....

sd/-
Deputy Director,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.