

Period : 4/84 to 3/86.

Part-I

1. Last Audit Notes :- The action taken on the last audit notes calls for the following further observations :-

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

(i) Para 4 Outstanding.

(ii) Para 6(i) Outstanding.

(iii) ~~Para~~ Challan for Rs.115.52 was again not put up.

(b) Audit note for the period from 7/59 to 5/60:

(i) Para 4(i) Outstanding.

(c) Audit Note for the period from 6/60 to 9/61:

Para relating to excess payment of Rs.15/- remained outstanding.

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

(i) Para 4(ii) Outstanding.

(ii) Para 5(i) Outstanding.

(iii) Para 5(iv) Outstanding.

(iv) Para 5(vi) Outstanding.

(v) Para 6 Outstanding.

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

(i) Para 4(i) Outstanding.

(ii) Para 4(ii) Outstanding.

(iii) Para 5(B) Outstanding.

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

(i) Para 3 Outstanding.

(ii) Para 4 Outstanding.

(iii) Para 5 Outstanding.

(iv) Para 6 Outstanding.

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

(i) Para 4(a) Outstanding.

(ii) Para 5 Outstanding.

(iii) Para 6(a) Outstanding.

(iv) Para 6(b) Outstanding.

(v) Para 7 Outstanding.

(vi) Para 8 Outstanding.

(h) Audit Note for the period from 4/82 to 3/84:

(i) Para 3 Settled.

(ii) Para 4(a)&(b) Outstanding.

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Contd. Page.. 3/-

Amendment for
Audit period 4/82
to 3/84 to
insert.

- (iii) Para 5(a) Settled.
 (iv) Para 5(b) Settled.
 (v) Para 6(a) Outstanding.
 (vi) Para 6(b) Settled.
 (vii) Para 7 to 9 Outstanding.
 (viii) ~~Para~~ Objection Statement remained unsettled.

Part-II

2. Present Audit :- The present test audit and examination of accounts for the period 4/84 to 3/86, the results of which are set forth in the succeeding paragraphs, was conducted by Shri Kaul Singh, Senior Auditor from 21.10.1986 to 29.10.86 at Boileauganj. The accounts for the months of 6/84, 10/84 10/85 and 3/86 were subjected to detailed check. The record required in audit was duly produced except that mentioned in the succeeding paragraphs.

3. Audit Fee :- The audit fee worked out to Rs.130/- only as per details given below. The Headmistress of the school was requested vide Senior Auditor's requisition dated 29.10.86 to deposit the audit fee in the Govt. Treasury under the head "065-other Administrative Services-C-other Services, Fee for Govt. Audit (H.P.)" and to send the original challan to the Examiner, Local Fund Accounts, H.P. Shimla-2, for verification.

1. Amalgamated Fund	Rs.30.00
2. Building Fund.	Rs.20.00
3. Science Fund.	Rs.20.00
4. Red Cross Fund.	Rs.20.00
5. Medical Fund.	Rs.20.00
6. Ab.Fine Fund.	Rs.20.00

Total :-Rs.130.00

4. Short deposits of fee and other dues.

Rs.22.80 as per detail given below were realised from admission No.4170, 4171 and 4172 on 29.3.85^{as} per attendance register that this amount will be deposited in the first instalment of April, 1985 but this amount was not deposited in April, 1985 and as such the same is suspected to be embezzled. The amount may be recovered from the official at ~~his~~ ~~audit~~ fault and got deposited besides suitable action on the matter be also taken.

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*X-There was anote
in the attendance
register*

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Ad.Fee. Rs.	Amalgamated Fund. Rs.	Building Fund. Rs.	Medical Fund. Rs.	Red Cross Fund. Rs.
7.50	6.75	4.50	1.80	2.25

5. Red Cross Fund:-

(i) It was noticed during the course of audit that expenditure out of Red Cross Fund was not got approved from the Executive Committee of the Red Cross Fund Committee. Some of the instances are given below.

<u>Vr.No.& Date</u>	<u>Amount</u>	<u>Name of items purchased.</u>
31 of 5/84	10.00	Pinorma (Fenile)
32 of 6/84	5.40	Washing Soap.
32 -A to 34	22.00	Fenile, Tin, Broom.
86 of 9/85	19.95	Fenile.

The other expenditure if any, during the period under audit may also be got regularised with the sanction of the competent authority and compliance shown at the time of next audit.

(ii) The closing balance of June, 1984 was wrongly worked out to Rs.1716.90 instead of Rs.1717.50. The discrepancy of Paise 0.60 may be reconciled and compliance shown at the time of next audit.

6. Medical Fund.

(i) Irregular expenditure

The following expenditure was incurred out of Medical Fund for the purposes mentioned against each which did not constitute a valid charge on the fund. The same may be got regularised with the sanction of the competent authority and compliance shown at the time of next audit.

<u>Vr.No.& Date</u>	<u>Amount</u>	<u>Purpose.</u>
1 of 85	26.75	Washing charges of curtains, blanket, bed sheet, chair cushions and table cloth only washing charges of blanket and bed sheet were admissible out of Medical Fund.
1 of 86	12.00	Washing charges of 2 office curtains, 2 Table clothes and 3 Chair cushions.
1 of 84	8.00	Washing charges of table cloth. As per entry at page 92 of stock register of Medical Fund, one bed sheet was purchased on 20.8.82 which was shown issued to the Headmistress to be used as table cloth.

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(11) 10/10/84

The washing charges were incurred for this table cloth.

(11) The following medicines were purchased out of Medical Fund and the same were shown issued to Smt. Kamla Sharma P.E.T. for tournament. The consumption account of these medicines was not forthcoming. The irregularity may be accounted for and compliance shown at the time of next audit.

<u>Vr.No. & Date</u>	<u>Name and quantity of medicine.</u>	<u>Amount Rs.</u>
1/84	25x19x72 cm Bandaid	11.45
-do-	100 ml. Lnbregsce	3.75
-do-	20 Tab. Zamalgin	5.60
-do-	10 Tab. Bralgan	4.10
-do-	75 gms Cotton	4.75
-do-	10 Tab. Aspro.	1.20
-do-	6 Bandages	4.50
-	6 Tab. Tapal	2.20
-	6 Tab. Anacin	1.00
-	35 gm cottan	4.53
-	One Pkt vicks.	4.25
-	2 Pkts Glucose	8.00

7. Science Fund

Vr.No. Nil of 9/84 for Rs.260/-

A sum of Rs.260/- was incurred out of Science Fund for the purchase of One Transformer + one Projection head revolving from M/S Popular Scientific Apparatus workshop, Ambala. The purchase was effected from the source other than a firm on rate contract. The quotations were merely arranged to complete the codal formalities as letter inviting quotations, envelope containing quotations, comparative statement and supply order were not available in record. The matter is brought to the notice of higher authorities for taking such action as may be deemed fit.

8. Amalgamated Fund :-

(1) The following payments made out of Amalgamated Fund were not admitted in audit due to the reason that the bills pertaining to these payments were not verified and passed for payment by the Drawing and Disbursing Officer.

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The seal of the D.D.O was also not affixed, although the payments were duly entered in the cash book of Amalgamated Fund and were attested by the Headmistress. The needful may be done and compliance shown at the next audit.

<u>Vr.No.& Date</u>	<u>Amount</u>	<u>Remarks.</u>
Nil of 11 & 12/84	Rs. 39.00 33.80	Payment of newspaper bills.
69 of 18.3.85	57.42	Purchase of Fluets & Drum stocks.
28 of 6/84	381.00	Printing charges of question papers.
29 of 5/84	12.92	Not eligible.
30 of 6/84	36.45	Payment of news paper bill.
32 of 7/84	39.00	-do-
33 of 6/84	18.00	Purchase of 4 balls.
37 of 8/84.	39.30	Payment of newspaper bill.
43 of 10/84	29.00	-
47 to 63 of 11/84	1413.55	Tournament expenditure.
79 of 6/85	416.00	Printing bill of question paper.
75 of 5/85	14.00	Purchase of Paint (black)
83 to 87 of 10/85.	1121.05	Tournament expenditure.

(11) Vr.No.29 of 7/84 for Rs.30.92

A sum of Rs.18/- was incurred out of Amalgamated Fund in connection with refreshment served in friendly match which did not constitute a valid charge on the fund. Supporting documents such as player's who participated in match, the game in which refreshment was served etc. were not available. The expenditure irregularly incurred may be recouped the fund or else got regularised. Compliance may be shown at the time of next audit.

(11i) Vr.No.87 of 10/85 for Rs.20/-

A sum of Rs.20/- was spent on account of payment of 2 post card size Photograph of the players who participated in the tournament held at Kalbhog in 10/85. The expenditure may be justified in accordance with rules for utilisation of Amalgamated Fund, failing which the same be recouped into the fund from proper source or else got regularised with the sanction of competent authority.

(iv) Vr.No.42 dated 22.10.84 for Rs.574.20

The following sports material was purchased from M/S Gian Chand & sons, The Mall, Shimla. During the course of audit it was noticed that the purchase was a

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of audit it was noticed that the purchase was affected from the source other than firm having rate contract. Quotations were merely arranged to complete the codal formalities from M/S Radha Mall Bishan Dass and M/S Gian chand & sons. letter inviting quotations from three supplier, comparative statement and supply order was not available in the record.

15 Nos. Hockey sticks @ Rs.30/- each	Rs.450.00
4 Nos. Hockey ball "Chakarvarti" @ 25/-each	Rs.100.00
	<u>Rs.550.00</u>
Sale T. @ 4% x Surcharge @ 10%	22.00
Surcharge @ 10/-	<u>2.20</u>
Total :-	<u>Rs.574.20</u>

The matter is brought to the notice of higher authorities for taking such action as may be deemed fit.

(v) Excess Payment of Rs.7/-

According to attendance record of news paper, 27 copies of 'Tribune' and 24 copies of 'Veer Pratap' were received in 5/84 whereas payment of 31 copies each was made to the Agent of the News ~~xxx~~ paper. As such Rs.7/- (Rs.2.80 + Rs.4.20) were paid in excess which may be recovered and credited into the Amalgamated Fund and compliance shown at the time of next audit.

(vi) Vr.No.85 of 10/85 for Rs.36/-

A sum of Rs.36/- was spent on account of meals served to 9 players at Theog on 28.10.85. In this connection it is stated that the tournament was held at Kalbogh w.e.f. 21.10.85 to 27.10.85 and return journey was scheduled on 27.10.85 whereas one extra day was taken in return journey. The expenditure in question may either be justified or else got regularised with the sanction of the competent authority. Compliance may be shown at the next audit.

(vii) From the perusal of stock register of sports material it was noticed that balances of non-consumable articles were not worked out properly as is evident from page 6,10/33 and 34/35. Moreover, 3 Hockey balls were purchased on 3.9.84 from M/S Best All Traders, Shimla but issue account of these balls was not available in stock registers. The above irregularities may be accounted for and compliance shown at the time of next audit.

9. Miscellaneous :-

- (i) It was noticed during the course of audit that late fee fine was being deposited into Fine fund which is irregular. The irregular credit may be worked out and deposited into Govt. Treasury and compliance shown at the time of next audit.
- (ii) Rs.13/- were realised on account of Ad.Fee and re-admission fee in the IIIrd instalment 3/86. This amount was deposited into Govt. Treasury vide challan No.47 dated 1.4.86 but entries in Cash Book in support of this realisation and deposit were not made. The irregularity may be accounted for.
- (iii) Physical verification of store and stock article was not done by the Headmistress. Needful may be done now and compliance shown at the time of next audit.
- (iv) Separate registers for consumable and non-consumable articles may be started and compliance shown at the time of next audit.

10. Objection Statement :- It has already been issued in advance of this audit note.

11. Conclusion :- The accounts stand in need of improvement and closer supervision. Part-I of the audit note calls for immediate action.

Sd/-

Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2

24 NOV 1986
Jst.No.x1(1)(12)/73-Fin(LAD), Vol.II, Dated, Shimla-2, the
Copy forwarded for information and necessary action to :-

- 1st
1. The Headmistress, Government High School, Boileauganj District Shimla (Himachal Pradesh) 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-1.
 3. The District Education Officer, Shimla District Shimla (HP).
 4. Shri Kaul Singh, Senior Auditor, C/O.....

(A.C. RALHAN)
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LEKH RAM*