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Audit and Inspection Note on the accounts
of Govt High School Boileau Sanj Dist Simla-

Period 3/72 to 6/80 .

Part- I

1. Last Audit:- Action on the last audit note calls for the following further remarks :-

(a) Audit note for the period 10/58 to 6/59
(1) Para-4:- Excess full fee concessions allowed were still not explained . The needful may be done now .

(ii) Para(6)(1) The irregular expenditure incurred out of Red Cross fund may be got regularised with the sanction of the competent authority .

(iii) Challan for credit of Rs 115-82 into Govt Revenues was again not put up . Needful may be done.

(b) Audit Note for the period 7/59 to 5/60
(1) Para 4(ii) The amount short realised on account of Red Cross fund may be got condoned with the sanction of the competent authority and compliance intimated .

(c) Audit Note for the period 6/60 to 7/61
(1) Excess payment of Rs 15/- on account of camp fee had still not been recovered . as stated so far . The needful may be done now .

(d) Audit Note for the period 10/61 to 6/62
(1) para 4(ii) No reasons for non realisation of late fee fine from the students were explained . The needful may be done now .

(ii) para 5(i) Rs 3/- & Rs 18/- spent irregularly out of R.C fund may be regularised with the sanction of the competent authority .

(iii) para 5(iv) Rs 8.28 excess paid on account of T.A had still not been recovered from the Headmistress . Needful may be done .

(iv) Para 5(vi) The amount of amalgamated fund credited into R.C fund may be worked out and refund obtained from R.C fund .

(v) para 6:- No action had been taken on the missing certificates . The needful may be done now .

(e) Audit Note for the period 7/62 to 3/63
(1) para 4(i) The amount had been regularised with the sanction of the competent authority and refunded to R.C. fund . Needful may be done now .

(ii) para 4(i) The amount had not been regularised with the sanction of the competent authority nor refunded to R.C fund . Needful may be done .

(ii) para 4(1) The amount short realised on account of Amalgamated fund had not been recovered neither from students nor from the teacher incharge. The needful may be done now or the irregularity got condoned with the sanction of the competent authority.

(iii) para 5(b) The undermentioned objections of the obj. statement still remained unsettled nor these were put up. These may be disposed of at an item. 1. for 10/57 to 9/58 /an early date.

Item 1 (a) 3(d)(e)(f) and 9 for 10/58 to 6/59

" 9 for 7/59 to 5/60

" 7 for 1/60 to 9/61

" 4(v) for 10/61 to 6/62

" 2 " 7/62 to 3/63.

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

(i) para :- 3:- challan for credit of audit fee of Rs 25/- was again not put up. The same may be sent to this department.

(ii) para 4 Refund of Rs 45/- on account of excess tournament fee had again not been claimed. The needful may be done now.

(iii) para 5:- Govt share of Remuneration of Rs 50/- received by Sh Sham Lal teacher may be got deposited. and compliance intimated.

(iv) para 6:- Interest of amalgamated fund for the year 1962-63 had not been allowed by the post office nor claimed by the school. The needful may be done now and compliance intimated.

(g) Audit Note for the period 4/64 to 2/72:- Compliance of some of the paras was shown to audit but the original audit note was not put up. Thus the original audit note compliance could not be verified. A copy of the audit note be obtained from the D.E.O. Simla and compliance shown at the next audit.

2. Part-II

Present audit The present test audit and examination of accounts for the period 3/72 to 6/80 the results of which are detailed in the succeeding paragraphs was conducted by Shri Bhagi Rath Sharma Senior Auditor from 4.9.80 to 8.9.80. The accounts for the months of 3/72, 9/73, 12/74, 5/75, 5/76, 6/77, 5/78, 4/79, 9/79 and 5/80 were selected for detailed check. The school was upgraded to High School in the month of June 1979.

3. Audit Fee :- The fee for the audit worked out to Rs 210/- as detailed below. The Headmistress vide Senior Auditors requisition No 923/145(a) dated 15.9.80. was requested to credit amount in question to Govt under the head "065 other Administrative Services- C-Other services. fee for Govt audit H.F. under intimation to this department.

Amalgamated fund	Rs 75.00
Red Cross fund	Rs 10.00
Health fund	Rs 50.00
Building fund	Rs 50.00
Absence fine fund	Rs 15.00
Science fund	10.00
Total:-	210.00

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Red Cross fund :- Rs 40/- paid on 18/20.8.79 to M/S Berma Tailors, Boile au Ganj on account of stitching charges on 21 uniforms.

Though this expenditure was incurred with the sanction of competent authority. But no quotations had been invited to avail of the benefit of competitiveness of market rates. Its reasons may be explained.

(b) Rs 117/- were paid on 29.11.79 to S. Chandra Singh & Sons, Simla on account of repair charges of Harmonium and Table. But stock entries of these instruments were not shown at the time of next audit. The stock registers may be located and the expenditure may be met from the fund from where these had been purchased and the compliance intimated to the department.

(c) Black board paint was purchased on 17.5.75 from M/S Gobind Lal Chhota Ram, the Mall Simla for Rs 13-60 and again in the month of June, 1975 for Rs 27-65 from M/S Jagat Singh & Sons Simla out of Red Cross fund. But this is not a valid charge on this fund. Therefore Rs 1-25 may be re-imbursed to this fund and the expenditure met from the appropriate source. or also got regularised with the sanction of competent authority.

5. Absence fine fund :- The absence fine was treated as fund w.e.f 1.7.72 but the fine realised prior to July, 1978 had been credited to Govt under the head "077-Education." Therefore the amount of fine realised from 1.7.72 to 30.6.78 may be worked out and its refund claimed. The action taken in this behalf may be intimated to this department.

6. Building fund (a) A sum of Rs 987-28 had been spent out of building fund from 3/72 to 6/79 for the payment of water and electricity charges. This was irregular. The expenditure was to be met out of contingencies. Therefore the amount may be claimed from the District Education officer immediately and action may be taken against those who have incurred the expenditure of Rs 987-28 irregularly from this fund. Credit particulars may also be intimated to this department. The details of exp incurred are given in appendix "A" to this audit note.

(b) Rs 127/- were paid on 10.7.75 to the Block Education officer Simla on account of 10% central pool share of building fund. The receipt obtained was on a plain paper and had been signed on behalf of the P.E.O. A printed receipt may be obtained on this account and put up at the next audit. Again Rs 207/-

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were paid on a count of 10% central pool share of building fund for the years 1972-73 and 1973-74. But according to income of building fund for these year Rs 105/- were payable. Therefore refund of Rs 102/- may be obtained and compliance shown at the next audit.

7. Audio visual fund :- Audiovisual fund :- @0.12. per student from 1th class to 8th class had not been realised upto 30.6.72. However it was realised from 1.7.72 to 31.12.72 when its realisation had been stopped w.e.f 1.7.72. The reasons of non-realisation of this fund were not explained. Therefore an amount of Rs 714-24 should have been realised on this account from 1.4.66 to 30.6.72 on the basis of average students strength as calculated below :- The reasons of non-realisation may be explained and the amount involved got written off with the sanction of competent authority and compliance shown at the next audit.

Year	Average	strength		Rate	Amount
				Rs p	Rs p
1966	70x12	840	x	0.12	100.80
1967	70x12	840	x	0.12	100.80
1968	70x12	840	x	0.12	100.80
1969	63x12	756	x	0.12	90.72
1970	75x12	900	(2)	0.12	108.00
1971	68x12	816	x	0.12	97.92
1972	64x12	768	x	0.12	92.16
upto 6/72	64x3	192	x	0.12	23.04
Total:-					Rs 714-24

8. Amalgamated fund :- Interest for the year 1963-64 allowed by the post office Boileau Ganj was Rs 23-91 but average deposit of amount remained from Rs 1785/- to Rs 1820/- per month. Therefore approximately there should have been interest of Rs 81/- whereas Rs 23-91 had been allowed.

Therefore interest of Rs 57-09 and interest on it upto date may be claimed from the post office a curacy of the interest allowed ensured compliance may be shown at the next audit.

9. Cash books :- While writing cash books details of payments were not being shown. For instance a payment of Rs 8/- was looked in the science fund cash book in June, 1980. It did not indicate to whom the payment was made and on what account.

In future brief particulars of payments should invariably be indicated. The cash book of cash books Amalgamated fund had not been closed up 6.9.80 should be closed on the last day of the month. Its reasons may be explained.

10. Conclusion :- The maintenance of accounts need improvement. para 6(a) required immediate action.

Assistant Examiner,
Local Fund Accounts
U.P. Single- 2.

Appendix 'A' Referred to in para 6(a)

Month	Amount		Month	Amount
3/72	34.32		8/76	2.02
	2.50		10/76	13.82
4/72	2.00			2.90
				.50
6/72	6.58		12/76	17.64
7/72	14.21		1/77	9.99
8/72	1.50		3/77	3.28
				12.86
	48.69			13.12
9/72	2.50		4/77	0.50
	1.50			11.98
	14.94		6/77	1.00
	68.33		8/77	28.87
12/72	49.83		9/77	1.00
3/73	78.64		10/77	17.24
5/73	33.50		11/77	0.50
11/73	42.21		12/77	22.67
12/73	25.00	Char coal	3/78	20.42
3/74	6.25			28.95
6/74	32.44			<u>3.00</u>
12/74	135.33		Total:	221.56
3/75	1.30		T.C.F.	1123.98
7/75	285.65		G.Total	<u>1345.54</u>
	17.46			
	44.16			
	6.90			
	4.70			
	73.80			
	11.90			
3/76	31.38		Amount received	
			From BEO	
			DE.C	<u>358.26</u>
4/76	.50		Net amount	987.28
7/76	5.50			
	18.86			
	.88			
	<u>20.72</u>			
Total	1123.98			

Amount
received
From BEO
DE.C

Net amount

Sent out of
old fund

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125 NOV 1973

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Copy forwarded for information and necessary action to:-

1. The Headmistress Govt High School
BOHILAU GANJ Distt Simla (H.P) with the request
that an annotated copy showing the action taken
on at audit and Inspection Note may please be sent
to this department at an early date .
2. The Nideshak Shiksha Vibhag, H.P. Simla-1-
3. The Zila Shiksha Adhikari Simla Zila
Simla H.P.
4. Shri B.R.Sharma, Sr. Auditor C/O.....

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37-2/84
Assistant Examiner ,
Local Fund Accounts ,
H.P.Simla- 2 .
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Gopal /-