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Audit and Inspection note on the accounts of Govt. Middle School. Boileauganj, Simla

Period:- 6/60 to 9/61.

Part I

1. Last Audit note :- The action taken on the last audit note calls for the further remarks:—

(a) Audit Note for the period 10/57 to 9/58 Para. 3 :- Personal Ledger Account had still not been opened with the Treasury. The needful ~~omission~~ should be done now. ~~supplied at the time of next audit.~~

(b) i Audit note for the period 10/58 to 6/59. Para. 4 :- The grant of 2 full concessions & one half concession allowed in excess to Non-Harijan students was neither explained nor the loss of fee made good. The needful should be done without further delay.

ii Para 5 (i) & (ii) ibid :- The amount of Harijan claim for the period 1.4.58 to 30.9.58. although sanctioned vide D.P.I. No PCH 18/36-58/1419 dated 3.5.59. had not been received so far. It should be claimed without further delay and payment of claim for the period 10/58 to 3/59 got expedited.

(ii) ~~iii~~ Para 6 (i) ibid :- The irregular expenditure incurred out of the Red cross Fund. had not been made good as yet. The needful should be done without further delay.

(iii) ~~iv~~ Para 7 ibid :- The credit of of Rs 115.82 on account of Fee & fines was again not got verified. The omission should be supplied now. ~~at the time of next audit.~~

(c) ~~Para 4 (ii) of~~ Audit Note for the Period 7/59 to 5/60 — para 4 :- The Red cross Fund ~~subscription~~ was still being realised at old rates. New rates should have been enforced w.e.f. 1.4.59. The delay should be got ~~~~ regularised with the sanction of the District Junior Red cross Sub-Committee. and the X

Recovery at correct rates made in future

— not needed

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Objection Statement :- The following items remained outstanding :—

Period	Items
10/57 to 9/58	1
10/58 to 6/59	1(a) 3(d) e, f & i
7/59 to 5/60	1 to 9.

Part II

2. Present Audit :- The present test audit and examination of accounts for the period 6/60 to 9/61 the results of which are stated below was conducted by Shri Inder Mohan Bhanot, Senior Auditor on 4.10.61. The accounts for 7/60, 12/60 and 9/61 were selected for detailed check.

[illegible] selected are I [illegible]

[illegible]

3. Audit Fee :- The audit fee as per details in the margin works out to Rs 25/-. The same was credited in Simla Treasury vide chalan No Nil dated 5.10.61.

	Rs
Amalgamated Fund	15.00
Health Fund	10.00
Total	25.00

[illegible] 120

[illegible]

4. Amalgamated Fund :- Amalgamated Fund was not realised from the students of the 4th class, as required vide "the School Pupil Fund Rules, 1958" circulated with Secretary to Govt Punjab Education Deptt No. 1888-Ed-MII-1(6)-60/34865 dated 8.12.60. The amount short realised should be worked out & made good, or ~~got regularised~~ with the sanction of D.P.I.

should be [illegible] inspection

5(1) Excess Payment :- Fifty five Naye Paise were ~~[illegible]~~ paid on account of Sales Tax on Towels purchased out of Red Cross Fund. No Sales Tax is chargeable on cloth. The Sales Tax irregularly paid should be refunded to the fund.

(ii) According to the District Inspector of Schools, Ambala No. 477 R.C. dated 30.5.60 only 4 students were to be sent to the Juniors Camp and Rs 15/- ~~[illegible]~~ per student were to be paid that subscription for

[illegible]

~~for~~ 5 students was paid resulting in ~~Ir~~regular payment of Rs 15/=. The amount should therefore be got made good from the official at fault or got regularised with the Sanction of the District Inspector of Schools, Ambala.

6. Stock Registers:- Stock registers were not properly maintained. All the purchases were entered at one page. ~~The register of news papers was also not maintained properly with the result that excess payment of Rs 0.30 was pointed out in Selected months This is irregular.~~ Only one article should be entered at one page and balance worked out properly in future. ~~The library register of news papers Should be maintained properly in future~~

7. Objection Statement:- This has been Sent in advance of this note to the Headmaster, for disposal.

8. Conclusion:- The accounts were satisfactorily maintained.

[signature] 22/X/61
A. Examiner

XI(1247) 95

Forwarding memo of memos for calling information.

S.No.		
1.	Name of Account.	Govt Middle School Boileauganj
2.	Period of Audit.	10/61 to 6/62
3.	Date of Submission of Audit Note to Head Office.	13. 8. 62
4.	Date on which memos were handed over to J.A. for preparing a fair copy.	13. 8. 62
5.	Name of Junior Auditor.	Sh. Avtar Singh
6.	Date on which Junior Auditor completed a fair copy.	13. 3. 62
7.	Date of Despatch.	13/27 3. 62

Behl
Senior Auditor

(Kept pending for want of Service Stamps)

No 4497 27.9.62

Pages 1 to 15

To be filled in G.H.O
Submitted in time.

Superintendent.

16135

Noted in Prog R. P. 57 Pl.

Delayed by Sh. Avtar Singh J.A. by 25 days noted in delay R.P. 187 Pl.

Reason of delay by Sh. M.C. Behl may be condoned Pl.

Allan Singh
29/9/62

Supdt.