155

Audit and Inspection Note on the accounts of Government Middle School, Bailenganj, Simla.

Period:- 7/62 to 3/63.

PART I.

1. Last Audit Note. ~~The~~ Annotated Copy showing the action taken on the last Audit Note was not submitted to this office although the audit Note was recieved in the School office on 29-12-62. This is not in order. The annotated copy should be submitted with in three months of the receipt of the audit note in future.

Action taken on the audit Note ~~is very poor and~~ calls for the following remarks:-

(a) Audit note for the period 10/58 to 6/59:-

(i) Para 4:- The grant of two full fee concessions and one half fee concessions 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 6(i):- The irregular expenditure incurred out of Red Cross fund had still not been made good. The needful may be done without any loss of time.

(iii) Para 7:- The credit of Rs 115.82 NP on account of fee and fines was again not got verified. The needful may be done now and compliance shown at the next audit.

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

(i) Para 4(ii):- Rates of subscription to the Red cross Fund were enforced with effect from 8/60 instead of 4/59. The delay in enforcing the rates should be got regularised with the sanction of the District Junior Red Cross Sub Committee or the amount short realised worked out and recovered from the students or the official at fault.

(C) Audit Note for the period 6/60 to 9/61:—

(i) Para 4:— Subscription towards the Amalgamated Fund @ 6 NP per month per student was realised of V class with effect from 4/61 instead of 1/60 as required under School Pupils Funds Rules, 1958. The amount short realised be worked out and recovered.

(ii) Para 5(ii):— Rs15/- on account of Camp Fee paid in excess had still not been made good ~~nor regularised with the sanction of District Inspector of Schools Ambala. The need feel~~ may be adjusted now.

(iii) Para 6:— Stock registers were still not properly maintained. ~~All~~ the purchases were ~~made~~ entered at one page. Only one article should be entered at one page and balance worked out properly in future.

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

(i) para 4(ii):— Late fee fine @ 2 NP per day was not being realised from the students of Primary Department who paid their dues after 10th nor ~~the arrear~~ were such dues worked out during the period under Audit departmentally. It may has be ~~worked out~~ have now and recovered from the students.

(ii) para 5(i):— Rs3/- and Rs19/- irregularly spent out of Red Cross Fund was not reimbursed nor got regularised with the sanction of Director of Public Instruction, Punjab. It may be done now.

(iii) para 5(iii):— Quotations should be invited to avail the benefit of competitive rates for the purchases. It may be certified that the purchases were made at the lowest market rate.

(iv) Para 5(iv):- Rs 8=29 nP excess paid in account of T.A to ~~attendand~~ attend the meeting of the District Middle School Tournament to Head Master was not made good nor the 1007 amount of T.A claimed from the District Middle School Tournament fund. It may be done now.

(V) Para 5(V):- Sales Tax @ 5 NP per rupee was paid on the purchases instead of at the rate of 1% on form D. to be supplied to the supplier duly filled in by the Head Master. The need ful should be done in future.

(VI) Para 5(VI):- Amalgamated Fund realised irregularly from the students of IV class was being credited to the Red cross Fund. Necessary adjustment may be made now and shown at the next audit.

(VII) Para 6:- Action taken on the missing certificates Nos. 22, 24 and 94 and two duplicates of certificate No. 23 by the Inspector of Schools may be pointed out at the next audit.

(VIII) Para 7:- A certificate to the effect that the Head Master had personally verified the accuracy of the amount credited by comparison with the relevant attendance register and Treasury challan was not recorded in the Fee collection register. This should be ~~stated~~ done now.

(e) Objection statement:- The following items remained outstanding:—

Period		Item No.
10/57 to 9/58	(Not put up)	1.
10/58 to 6/59	(")	1(a), 3(b), e, f & i.
7/59 to 5/60	(")	1 to 9.
6/60 to 9/61		Not put up.
10/61 to 6/62.		1(i), IV, V, 3, 5, 6(ii), 7(i)(iii) & 8.

(The missing objection statements should be traced out and compliance shown at the next audit.)

2. Present audit :- The test and examination of the accounts for the period 7/62 to 3/63, the results of which are stated below, was conducted by Shri Roshan Lal Garg Junior Auditor on the 27th May and 28th May 1963. The Accounts for the months of 9/62 and 3/63 were selected for detailed check. ~~The~~ Record asked for was made available during the course of audit.

...ts correct pl
S(A)
9 14/6

3. Audit fee :- Audit fee worked out to Rs25/- as under. The Head Master was requested by the Junior Auditor vide requisition No. Spl. dated 27-5-63 to credit this amount to Government under advice to this office.

Amalgamated Fund	Rs15/-
Health Fund	Rs10/-
	Rs25/-

...mend noted at 59 Vol. II.
S(A)
12/6
9 14/6

4. Funds :- (i) Voucher No. 80 dated 1-9-1962 for Rs2=75 NP on account of purchases of Tokri and Jharu.

Rs2=75 nP were spent on the purchases of Tokri (Basket) and Jharu (Broom) for the Sweeper out of Red Cross Fund. ~~This is irregular.~~ This ~~amount~~ and similar other amounts if spent out of Red Cross fund during the period under audit should ~~have been~~ be reimbursed ~~and~~ out of School Contingencies and credited to the fund.

(ii) 25 ~~NP~~ P Subscription to Amalgamated Fund was being realised from the students of V class of ~~Amalgamated Fund~~ whereas 37 NP ~~should be realised~~ with effect from 1-4-1961. Arrears may please be worked out and recovered and credited to the Amalgamated Fund.

5. <u>Security</u> :- Requisite security ~~amounting to Rs. ...~~ was not furnished ~~credited~~ by the Head Master as required under rules ~~vide D.P.I.~~ Memo No. 17/60-A dated 6th September 1960. It may be the needful done ~~credited~~ now.

6. <u>Objection Statement</u> :- It has been issued in advance for disposal.

7. <u>Conclusion</u> :- The Accounts stand in need of improvement and closer supervision.

[signature]

Asstt. Examiner.

B

L.A.D. No. 10. +(2447)

165

FORWARDING MEMO TO BE ATTACHED WHEN SUBMITTING MEMOS FOR INFORMATION TO THE HEAD OFFICE

Name of Account — Government Middle School Budhan Ganj Simla

Period of Account — 4/63 to 3/64.

Actual date of submission of the Audit Note to the Head office. — 16. 4. 1964

Date on which the Senior Auditor made over the Memo's for information to the J.A for making out a fair copy. — x

Name of the Junior Auditor to whom Memos for information was made over. — R.L. Garg.

The date on which the Junior Auditor completed the fair copy. — x

Date on which the fair copy of the Information Statement was despatched. — x

No. 294 ji Date 16/4/64
Contains four pages

Roshan Lal Garg.
Signature of ~~Senior~~ Junior Auditor

(To be filled in by the Head office)

Delayed by days/ submitted in time.

Noted in the register of ~~Penalty~~ ... ... -110
478

Programme Asst. 23/4

Superintendent 25/4

Order of the Branch in case of delay.