

Audit and Inspection Note on the accounts
of Government Middle School, Boileauganj,
Samtla.

Period:- 10/61 to 6/62

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 received in the school office on 24.11.61. This is not in order. The annotated copy should be submitted within three months of the receipt of the audit note in future.

The action taken on the audit note calls for the following further remarks:

(a) Audit Note for the period 10/57 to 9/58

(i) Para 3

Personal Ledger Account had still not been opened with the treasury. The receipt may be done now.

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

(i) Para 4

The grant of 2 full fee concession and one half fee concession allowed in excess to non-Horijan students was neither explained nor the loss of fee made good. The receipt should be done without further delay.

(ii) Para 6 (i)

The irregular expenditure

on
treasury
for the ledger

incurred out of Red Cross Fund has still not been made good. The need for may be done without any loss of time.

(iii) Para 7 The Credit of Rs 115.82 rpf. on account of fee and fines was again not got verified. The need for may be done now and compliance shown at the next audit, positively.

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

(i) Para 4(ii) ^{Subscription to the} ~~The new~~ Rates of Red Cross Fund were enforced with effect from 8/60 instead of 4/59. The delay in enforcing the rates should be got regularized with the sanction of the District Junior Red Cross sub-committee or the amount short realized 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 at the rate of 100 rpf. per month per student was realized ^{from the student of} with effect from 4/16 instead of 2/16. ^{as required} under Pupils' Fund Rules, 1958 the amount short realized for the period from 2/16 to 3/16 should be worked out and recovered from the students.

(ii) Para 5(ii) Rs 15/- on account of

Camp fee paid in excess had still not been made good nor regularised with the sanction of District Inspector of School Bombay. The need for may be done now.

(iii) Para 6 Stock registers were still not properly maintained. All the purchases were entered at one Page. Only one article should be entered at one Page and balance worked out properly in Gulani.

(d)

Objection Statement

The following items remained out-standing. The

	Item NO
10/57 to 9/58 (Not put up)	1 (unreconciled)
10/58 to 6/59 "	1 (a), 3 (d) e, f, g, h, i
7/59 to 5/60 "	1 to 9
6/60 to 9/61 "	Not put up

(The objection statements should be faced out and Compliance shown at the next audit.)

Part II

2 Present Audit

The present test audit and examination of the accounts for the period from 10/61 to 6/62, the results of which are stated below, was conducted by Sh Nandlal Behl Senior Auditor on the 4th August, 1962. The accounts for the months of 11/61 and 4/62 were selected for detailed check. The record asked for was made available during the course of audit.

for the correct pl.

Q. S/B
20/8
23/8

3 Audit Fee

The Audit fee worked out to Rs 25/- as under. The Headmaster was requested by the Senior Auditor vide his requisition NO 205 dated 4.8.62 to credit this amount to Government under advice to this office.

demanded noted at

Q. S/B
20/8

23/8

Amalgamated fund 15/-
Health fund 10/-

Rs 25/-

4 Fees & Fine

(i) An admission fee of Repee one each was not being realised from the students on first admission to the Secondary department (in V class) as required under article 119 of P.E. Education Code. Rs 25/- short realised on this account in 4/62 should be recovered from the students or the official at fault.

- (ii) Late dues fine at the rate of 102 rpf. per day was not being realised from the students of primary department who paid their dues after 10th of each month (as per instances mentioned in the objection statement). ^{Contrary to the provisions of the provisions}
- Under article 205 of P.E. Education Code, the amount short realised during the period under audit should be worked out departmentally and recovered from the students or the official at fault. The provisions of the rule should be observed strictly in future.

This
contravened

5 Funds

- (i) The following expenditure did not constitute a valid charge on the ^{Reserve} funds. The amount irregularly spent should be reimbursed to the ^{Reserve} fund unless any item is regularised with the sanction of the Director of Public Instruction Punjab as justified.

Sl. NO	Date	Amount	Particulars
NIL	2/62	3/-	CHICK (Bread) Cost of Chick for the office
NIL	10/61	18/-	(To be reimbursed from the fund) Cost of Tea Set
NIL	10/61	3/50	Cost of lock (Purpose not specified)

- (ii) Sl. NO NIL of 5/62 for Rs 250/55 rpf. on account of sports material (Amalgamated fund)

Rs 12/94 N.P. on account of Sales Tax were paid although it was not mentioned in the quotations offered by the firm as chargeable extra. The amount irregularly paid should be recovered from the firm, or the official at fault.

iii) Rs Nil of 3/62 for Rs 55/80 N.P. on account of cost of library books

No quotations were invited to avail the benefit of competitive rates. The quotations should invariably be invited to avail the benefit of competitive market rates as required vide S.P.'s memo No 3358-G-21/107-52-18960 dated 29.5.53. For the past, it may be certified that the purchase was made at the lowest market rates.

iv) Rs Nil of 11/61 for Rs 17/13 N.P. on account of T.A. to the headmaster for attending the meeting of the ^{81st} Middle School Tournament held at Kasuali (Amalgamated Gm)

- a) Rs 8/29 N.P. on account of mileage allowance at the rate of 1/6 pice per mile from Simla ^{Waddow's is it} to Kasuali and back were paid although only actual expenses were admissible under Punjab Funds Rules 1958. The amount irregularly paid should be recovered and credited to the Amalgamated Fund.
- b) The T.A. should be reimbursed out of Middle School Tournament Fund.
- v) Sales Tax at the rate of 10s N.P. per rupee was paid on the purchase of medicines during the period under audit instead

of at the rate of 1% on form D to be supplied to the supplier duly filled in by the headmaster. The need for should be done in future.

- vii) Amalgamated fund realised ^{regularly} 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.

6 Certificate file

A Certificate file was brought into use on 11.4.60 and a certificate to the effect that the certificate file contained 100 duplicate certificates was recorded by the headmaster on 11.4.60 before the file was brought into use. Whereas certificates No 22, 24 and 94 were missing as there were two duplicates of certificate No 23. This needs investigation by the Inspector of Schools that certificates No 22, 24 and 94 had not been misused.

7 Miscellaneous

is the form of fee collection register (slisco sp.1 192-New) contains a certificate to the effect that the headmaster had personally verified the accuracy of the amount ^{entered} by comparison with the relevant attendance register and treasury chalang. The certificate was found wanting in the fee collection register maintained. The necessary certificates should invariably be endorsed every month in the fee collection register.

In respect of the previous months, the necessary certificate may be recorded and shown at the next month.

8 Objection statement It has been issued in advance of this note for disposal.

9 Conclusion The accounts stand in need of improvement - and closer supervision.

By
R. Examiner
62

XIV (1247)

L.A.D. No, 10

299 - 6-7-61 - 9,000 - C. P. & S., Pb., Patiala

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

Name of account. *Government Middle School, Bolein Garg Smb.*

Period of account. *7/62 to 3/63.*

Actual Date of submission of the audit note
to the head Office.

Date on which the Senior Auditor made over
the 'Memos for Information' to the Junior
Auditor for making out a fair copy.

Name of the Junior Auditor to whom the
'Memos for information' were made over.

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

Date on which the fair copy of the
Statement was despatched.

No. 9111 dated 10-6-1963.

Contains 3 sheets.



TO BE FILLED IN BY THE HEAD OFFICE

Delay by _____ days.
Submitted in time.

Noted in the Register of Penalty. *11/0*

Programme Clerk *[Signature]* SUPERINTENDENT *4/13/6*

Orders of the Examiner in case of delay.