7

Audit & Inspection Note on the a/cs of Government Middle School, Boileauganj, Simla.

Period :- 10/57 to 9/58

1. Preliminary. - The first test audit and examination of the accounts of this provincialized school for the period 10/57 to 9/58, the result of which are stated below, was conducted by Shri U. R. Garg, Junior Auditor, from 18.X.58 to 23.X.58. The months of 5/58 and 7/58 were selected for detailed check. All the record was produced except actual payees receipt of Rs. 5/- for the exhibition of film to school children on 15.5.58.

...d of audit is correct ...s selected have not ...mentioned. D.F.A added(?) ... 31/x ...(243)-148(?) dt 1.XI.58

2. Audit fee:- The audit fee due, worked out ~~amounting~~ to Rs. 35/- as detailed below for the audit of the various Pupils' funds. The Head Master was requested, vide Junior Auditor requisition No 1 Spl of 23.X.58, to credit the amount to ~~the~~ ~~State Treasury~~ Govt. under advice to this office.

Amalgamated fund	Rs. 15/-
Red cross fund	Rs. 10/-
Health fund	Rs. 10/-
	Total Rs 35/-

...it fee noted at P61 ... 31/x

3. Personal Ledger Account :- The account of the various Boys fund ~~was~~ are kept in the Post office. ~~which was~~ This is irregular. ~~The account of Boys fund~~ It should be kept in the Treasury in the Personal Ledger Account of the Head Master.

4. Irregular expenditure :- Rs. 5/- ~~each~~ were ~~Lean~~ spent on 15.5.58 out of union fund for

9/3

the exhibition of film to the school children which was not a fit charge on Union fund. The expenditure should be justified or made good from the official at fault.

16 Rs. 1.04 H.P. had been spent for the purchase of olive oil out of ~~road~~ Red cross fund on 19.5.58. The expenditure is not a fit charge on Red cross fund and should be re-imbursed from Medical fund.

5. Admission fee :- Sh. Hira Nand, name Adm no 735/671, student of I class ~~[illegible]~~ was struck off on 20.4.58 and he was re-admitted on 8.7.58 but addmission fee of Re 1/- as required by article 119 of the Education code was not charged. It should be made good now.

Yamsar

4. ~~I~~ Govt. Share of fees: The acting Head Master ~~pointed out~~ stated that Sh. Mohinder Singh Head Master, and Sh. Gurdial Ram worked as superintendent and invigilator in the Departmental Examination held in Feb. 1958. The amount of fees earned should be ascertained ~~on~~ and 50% share should be credited to Govt. Treasury as required by Finance Deptt. U.O. No 5857-T. 351 dt. 23.X.57.

OK
That is honorarium.

11/5

~~I~~ 4. Objection statement :- It has been forwarded in advance of this audit note.

~~I~~ 5 Conclusion :- The ~~upkeep of the~~ accounts ~~was satisfactory~~ were well kept.

Sd/- 6/91

Asstt. Examiner.

(1)

Audit & Inspection note on the accounts of Govt. Middle School Bortouganj. 53

Period - 10/58 to 6/59.

Part - I

1. ~~Disposal of old~~ Last Audit Note ~~(Para 1&2)~~
i. The disposal of the last Audit Note calls for the following remarks. (53)

(i) ~~Para - 2~~
~~Treasury challan in support of credit of audit fee was not shown. Dis[illegible]~~

~~(ii)~~ (i) Para - 3.

P.L.A. had not been ~~operated~~ opened ~~in the Treasury~~ so far. ~~The saving~~ This should be expedited. ~~Bank accounts in the Post Office may be closed at the earliest.~~

~~(iii)~~ ~~Para 4~~ ~~(iii)~~ (ii) Objection statement.

~~Expenditure of Rs. 3/- for~~ Cinema tickets may be made good or got regularised with the sanction of D.P.I..

Item 4 of the objection statement for x/57 to 9/58 remained outstanding.

PART - II
2. Present audit.

The present test audit & examination of the accounts, the results of which are embodied in the succeeding paragraphs, was conducted by Sh. T.S. Kanwal, M.A., Senior Auditor, ~~[illegible]~~ on the 20th [illegible] July. 1959. The accounts for the months of Oct 58 & March. 1959 were selected for detailed ~~[illegible]~~ check.

[illegible] selected are correct. [illegible]

Supdt.

[illegible]

2-A - See next page.

~~Audit fee.~~
~~The Head master was requested to the Sanchar, vide his [illegible] requisition dated 20.7.59, to deposit Rs. 35/- as audit fee [illegible]~~

~~3. Irregular grant of fee exemption from payment of fee.~~

~~The total number of students in the VII & VIII class being 37 of the number of Harijan students [illegible]~~

Audit fee

The ~~Audit~~ fee due worked out to Rs 35.00 as per details given below The Head Master was requested vide by the Senior Auditor's ~~requisition to it~~ on dated 20-7-59 to credit the amount to Government under intimation to this Office:-

	Rs.
Amalgamated fund	Rs 15.00
Health fund	10.00
Red Cross fund	10.00

being 9, the total fee concession allowed to students should not have exceeded 12½%. However in this case the 4 students were allowed full fee concession & the other 4 half fee concession. The percentage thus was exceeded by 6¼%. The excess over the prescribed percentage may please be explained & the loss to Govt on this account worked out & recovered from the students concerned or the teacher at fault.

Amount [illegible] raised at P4/ vide MT. The details are wanting. D/A to added [illegible] 30/7 Supdt 30/7

O.N. What about fee conce[illegible] admissio[illegible]

4. Personal ledger account.

In view of Education Dept. memo no. 3413-E-23/40-55-3216 dated 30th January 1956.

4. Fee concessio[illegible] were 32 stude[illegible] in the 7th & [illegible] on 31st May. The[illegible] 9 Harijans. [illegible] 2 full fee [illegible] fee concessio[illegible] to non-Ha[illegible] 4 full & [illegible] concession [illegible] The [illegible] concession [illegible] explain[illegible] recover[illegible] the [illegible]

5. Harijan claims

(i) In his letter no. 9737-Ah(II) dated 19.6.59, the D.P.I. ~~has~~ intimated ~~the institution, to the effect of~~ that sanction ~~of~~ to ~~the~~ claim for ~~the period~~ 1.4.58 to 30.9.58 was conveyed vide his memo no. Seh-18/35-56/4199 dated 6.3.59 ~~However, it was stated that~~ The amount was, however, stated ~~as~~ to have ~~been~~ been not received. ~~by the institution concerned.~~ This may be ~~enquired~~ looked into ~~and the~~ and the amount due realised forthwith for [illegible] ~~necessary credit, pointed out, at the very earliest.~~

[illegible]

O.N. How [illegible]

(ii) claim ~~the above account~~ for the period 1.10.58 to 31.3.59

(3)

~~may also~~ should be pursued & ~~the~~ necessary credit pointed out at ~~amount a receipt credited under proper head~~ the next audit.

55

~~X. Non production of records.~~ 2.A Record not put up.

See p. 1

Following record ~~account books & documents~~ was not made available to audit as it was ~~these were~~ stated to be ~~kept~~ with ~~somewhere by~~ the Head Master ~~who happened to be~~ on leave. ~~These may be shown at the next audit & it may be ensured that in future while proceeding on leave the Head Master makes over charge of all such documents to his successor.~~

~~(a)~~ i) Medical, ~~fund~~ Red Cross & ~~Union~~ Amalgamated Funds Cash books & vouchers for Oct. 1958.

~~(b)~~ (ii) Stock registers of various articles purchased out of funds ~~money~~.

The record should have been left by the Headmaster with the teacher incharge in his absence. It should be put up for check at the next audit.

~~X~~ ~~Undue charge~~ 6. Red Cross Fund. 1. Rs. 9.43

One chair, one brush & one ~~Lalten~~ doormat ~~was~~ were purchased vide vouchers nos. 20, 21 & 22 of May. 1959 for Rs. 3.50, Rs. 1.25 & Rs 4.68 respectively. ~~These are not fit charges on this fund & may either be charged to Contingencies & the amount credited to the fund.~~

As such expenditure is not admissible out of the Fund, the amounts should be made good.

~~8~~ ~~Credits~~ 7. Treasury Challans

Treasury challans in support of the fees & fines credited amounting to Rs. 115.82 in treasury during Oct. 1958 ~~this~~ were not ~~made~~ ~~stated~~ to be available ~~as these were~~

~~Still awaited~~ ~~bills~~ ~~from~~ as the same were sent to ~~sent~~ to ~~Dt.~~ the D.I. of Schools ~~to whom~~ ~~these were sent for verification.~~ ~~These may be called back & shown at the next audit.~~

(4)

The credit should be certified by Treasury and be brought forthwith.

~~(ii)~~ 8. Miscellaneous.

In May 1959, Rs 20/- were deposited less on a/c of adjustment ~~that~~ ~~credited~~ ~~4500~~ ~~adjusted~~ against excess credit of fees in Dec. 1958. This is irregular. A refund for the excess credit ~~in question~~ should have been obtained ~~claimed on a refund bill~~ & the total realisation credited in-tact. ~~Receipt may be done now~~

9. Objection statement

~~This~~ It has been ~~issued~~ sent in advance of the audit note for necessary action.

10. ...
The ...
need ...
and ...

A. E.
Sd/-
26/7

Copy forwarded for information & n/a to:-

(1) The Head Master Govt. Middle School Baluganj Simla with ~~information & necessary action. It~~ the ~~he~~ is requested that an annotated copy showing the action taken on this audit note may pl. be submitted to this office at an early date.

2. The Head Master Govt. High School for boys Simla
3. The D.I. Schools Ambala Division Ambala City.
4. The D.P.I. Pb. Chandigarh.
5. Store

J.S. Kanwal S.A.

A.E.
Sd/-
26/7