

17/11/85

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

PERIOD: 4/63 to 3/64

P A R T I

1. Last Audit:- 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 14-10-1963. This is not in order. The annotated copy should be submitted within three months of receipt of the audit note in future.

Action taken on the audit note called 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 half fee concession in excess to non-Harijan students was neither explained nor the loss of fees 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. 115.32 N.P. 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: 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: Para 5(ii):- Rs. 15/- on account of Camp Fee in excess had still not been made good. The amount may be adjusted now.

(d) Audit Note for the period 10/61 to 6/62: (i) Para 4(ii):- Late fee fine @ 2 N.P. per day was not being realized from students of Primary Department who paid their dues after 10th now were such dues worked out during the period under audit departmentally. This may be done now and amount recovered from the students.

(ii) Para 5(i):- Rs. 3/- and Rs. 18/- irregularly spent out of Red Cross Fund were not re-imbursed for was the expenditure got regularised with the sanction of the Director of Public Instructions, Punjab. This may be done now.

(iii) Para 5(iv):- Rs. 8.29 excess paid on account of T.A. to attend the meeting of the District Middle School Tournament to Headmaster was not made good nor was the amount of the T.A. claimed from the District Middle School Tournament Fund. It may be done now.

(iv) Para 5(iv):- Amalgamated Fund realised irregularly from students of IVth Class was being credited to the Red Cross Fund. Necessary adjustment may be made now and compliance shown at the next audit.

(v) 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.

177 187

(e) Audit Note for the period 7/62 to 3/63: (i) Para 4(i):- Amounts irregularly spent out of Red Cross Fund had not been reimbursed out of School contingencies. This may be done now.

(ii) Para 4(ii):- Short realization on account of Amalgamated Fund from students of V Class had not been worked. This may be done now and amount due made good.

(iii) Para 5:- Requisite security had not been furnished by the Headmaster. This may be done now.

(b) Objection Statement:- The following items remained outstanding:-

<u>Period:-</u>	<u>Item No.</u>
10/57 to 2/58	1
10/58 to 3/59	1(a), 3(d), c, f and i.
7/59 to 3/60	2
6/60 to 3/61	7
10/61 to 6/62	E(v)
7/62 to 3/63	2.

P A R T I I

2. Present Audit:- The test and examination of accounts for the period 2/63 to 3/64, results of which are stated below was conducted by Shri Roshan Lal Jang Junior Auditor on 8th April and 9th April, 1964. Accounts for the months of 10/63 and 2/64 were selected for detailed check. Record asked for was made available during the course of audit.

3. Audit Fee :- Audit fee worked out to Rs. 25/- as under. The Headmaster was requested by the Junior Auditor vide requisition No. 1 Spl dated 2-4-64 to credit this amount to Government under advice to this office.

(i) Amalgamated Fund	Rs. 15/-
(ii) Health Fund	Rs. 10/-
Total:-	Rs. 25/-

4. Funds:- Rs. 60/- were paid out of Amalgamated Fund vide voucher no. 192 dated 19-10-63 on account of Annual District Tournament Fee against Rs. 15/- due. Rs. 45/- paid in excess may be adjusted against subsequent demands.

5. Government Share:- Shri Shyam Lal teacher who worked in the University Examination in March, 1964 had not yet received any remunerations when the remuneration is received.

6. Miscellaneous:- (i):- Interest for 1962-63 on the balance of Amalgamated Fund in the Post Office had not been received so far. The interest may be claimed from the Postal Authorities and accounted ~~in the General Cash Book~~ for in the General Cash Book of Amalgamated Fund.

(ii) Stock register of Red Cross Fund had not been maintained on the prescribed form. It may be maintained now.

7. Objection Statement:- There is no objection statement.

8. Conclusion:- The accounts were kept fairly satisfactory.

Sd/- R.M.L. Bhargava,
Assistant Examiner,
Local Fund Accounts, Punjab,
Chandigarh.

No. XI (1247) 6059

Dated: 22.8.64.

Copy forwarded to the:-

1. Headmaster, Government Middle School, Boileauganj, Simla with the request that an annotated copy showing the action taken on the note may be sent to this office at an early date.
2. District Education Officer, Simla for information.
3. Director of Public Instruction, Punjab, Chandigarh, for information.
4. Shri Roshan Lal Garg, Junior Auditor, for information.

Sd/- Assistant Examiner,
for Examiner, Local Fund Accounts, Punjab,
Chandigarh. "R" 12/8.

*Examiner's report is being sent to the
Director, as per the objection for the previous
year, as per the order.*

Signature

22-8-64