

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

Period:- April 1964 to February 1972.

PART I

1. Last Audit:- The last Audit Note was received in the school office towards the end of August 1964, but an annotated copy showing the action taken thereon was not submitted to this office. The annotated copy of this audit note should be submitted to this office within three months of its receipt.

No action was taken on the last Audit Note which called for the following further 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 concession in excess to non-Harijan students was neither explained nor the loss of fee was made good. The needful should be done without further delay.

(ii) Para 6 (1):- The irregular expenditure incurred out of Red Cross Fund was not made good. This should be done early.

(iii) Para 7:- The credit of Rs. 115.82 on account of fees and fines was again not got verified from the Treasury Officer. This should be done without further loss of time.

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

Para 4 (ii):- Rates of subscription to the Red Cross Fund were enforced 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 officials at fault.

Responsibility for not enforcing correct rates even after audit during June 1960 may also be fixed.

(c) Audit Note for the period 6/60 to 9/61.

Para 5 (ii):- Rs. 15 on account of Camp fee paid in excess were not made good. The amount may be adjusted now.

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

(i) Para 4 (ii):- Late fee fine @ 2 paisa per day was not realised from the students of Primary Department who paid their fees after 10th. Such dues recoverable for the period of audit should be worked out and amount recovered from the students or teachers at fault.

(ii) Para 5 (i):- Rs. 3 and Rs. 18 irregularly spent out of Red Cross Fund for Bamboo curtain for office and one Tea Set respectively were not re-imbursed, nor the expenditure was got regularised with the sanction of the Director of Education. This may be done now.

(iii) Para 5(IV) :- Rs. 8.29 paid in excess to the Headmaster on account of T.A. for attending the meeting of the District Middle School Tournament were not made ~~good~~ good, nor was the amount of T.A. claimed from the District Middle School Tournament Fund. This may be attended to early.

(iv) Para 5 (vi) :- Amalgamated Fund realised from students of 17th class was credited wrongly to Red Cross Fund. Necessary adjustment may be done now and compliance shown at the next audit.

(V) Para 6:- Action taken on the missing certificates Nos. 22, 24 and 24 and two duplicates of certificate No. 23 by the Circle Education Officer may be pointed out.

(e) Audit Note for the period 7/62 to 3/63:-

(1) Para 4 (i) : Amounts irregularly spent out of Red Cross Fund on purchase of baskets and brooms for the sweeper during the period of audit were not re-imbursed out of school contingencies.. Action in this regard should be taken.

(ii) -Para 4(ii):- Short realisation on account of Amalgamated Fund from students of 5th class (37 Paise recoverable instead of 25 P from 1.4.61) was not worked out and recovered . Recovery should be effected without delay.

(iii) Para 5 :- Requisite security was not furnished by

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the Headmaster/Headmistress even now.

(f) Audit Note for the period 4/63 to 3/64.

(i) Para 4 :- Rs. 45 paid in excess on account of Annual District Tournament fee vide Amalgamated Fund Voucher No. 192 dated 18.10.63 were not adjusted against subsequent demands. The needful should be done while making next payment.

(ii) Para 5:- The information about remuneration received and Government share paid by Shri Sham Lal teacher for work done in the University examination held in March 64 was again not made available. The same should be intimated to this office.

(iii) Para 6 (i):- Interest for 1962-63 on the balance of Amalgamated Fund in the Post Office was still not received. The same should be claimed from the postal authorities and accounted for in the Cash Book of the Fund.

(iv) Para 6 (ii):- Stock register of Red Cross Fund was again not maintained in the prescribed form. This ~~should~~ needs early action.

(g) Objection Statements:- Except two objection Statements for the periods 10/61 to 6/62 and 7/62 to 3/63, none of the old objection statements were put up during audit. All the Objection Statements should be traced and disposal of the following outstanding items should be pointed out at the next audit.

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| <u>Period</u> | <u>Item No.</u> |
|---------------|----------------------|
| 10/57 to 9/58 | 1 |
| 10/58 to 6/59 | 1(a), 3(d), F and I. |
| 7/59 to 5/60 | 9 |
| 6/60 to 9/61 | 7 |
| 10/61 to 6/62 | 1(v) |
| 7/62 to 3/63 | 2 |

P A R T - II

2. Present Audit:- The present test audit and examination of accounts for the period April 1964 to February, 1972 ~~the period 1972~~ the results of which are embodied in the succeeding paragraphs was conducted by Shri Mangat Ram Khanna Senior Auditor on 16th, 17th, 20th to 22nd, 24th, 25th, 27th to 30th March, 1972 and 3rd April, 1972. The accounts for the months of 11/64, 12/65, 3/67, 6/67, 12/68, 9/69, 4/70, 12/71 were selected for detailed check. The record required in audit was put up except for items detailed in para 8 infra.

3. Audit Fee:- The audit fee for the audit of Pupils Funds of the School for the period from April, 1964 to February, 1972 worked out to Rs. 140 as per details given below:-

| <u>Fund</u> | <u>Amount</u> |
|-------------|---------------|
| Amalgamated | Rs 60 |
| Health | 40 |
| Building | 40 |

Total:- Rs. 140

The Headmistress was requested vide Senior Auditor's Requisition No. 345 dated 5-4-1972 to credit the amount to Government under head "LII-Miscellaneous fees for Government Audit, Himachal Pradesh

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"under advice to this office.

4. Collection of Fees and Fines:-(a) Admission Fee not/ less charged:- (1) The following students migrated to the school from private institutions, but admission fee was realised @ Rs 1 instead of Rs.3 recoverable under rules.

| Class | Month | Student | Ad.No. | Amount less/not charges |
|--------|-------|---------------|--------|-------------------------|
| 1.VI | 12/71 | Sunita | 1360 | Rs.2 |
| 2." | " | Manju Bala | 1368 | 2 |
| 3.VII | 6/67 | Chander Mohin | 1151 | 2 |
| 4." | " | Keval Krishan | 1152 | 2 |
| 5.VI | 5/69 | Ashwani Kumar | 1258 | 2 |
| 6.VIII | 3/70 | Asha | 1302 | 2 |
| 7. " | " | Ashwani Kumar | 1302 | 2 |
| 8.VI | 10/69 | Amarjeet Kaur | 1269 | 2 |
| 9.VIII | 3/68 | Om Parkash | 1191 | 2 |

The amounts should now be recovered from the students or the teacher at fault.

(b) Discharge certificate fee not realised:-

The recovery of Discharge Certificate fee of 50 P each could not be pointed out in the following cases and had apparently not been effected. The amounts should now be recovered from the teachers concerned in respect of these and other certificates issued after the lapse of one month.

| Student | Class | Studied upto | Certificate issued on | Fee not realised. |
|---------------|-------------|--------------|-----------------------|-------------------|
| 1.Manju Bala | V | 31-12-66 | 28-3-67 | 50P |
| 2.Shiv Charan | (1012) VIII | 31-12-66 | 14-3-67 | 50P |
| 3.Jeet Ram | (1011) VI | 6-6-67 | 14.12.71 | 50P |

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Recovery of other dues payable by the students at the time these certificates were issued should also be pointed out at the next audit.

(C) Amount realised, but not/less credited:- The following amounts were recovered from the students as per entries in the Attendance registers, but were not credited and appeared to have been misappropriated

| Class | Month | Nature of due | Amount collected | Amount deposited. | Not deposited or a/c for. |
|--------|-------|---------------|------------------|-------------------|---------------------------|
| 1.VIII | 12/68 | Absence fine | Rs. 1.02 | Rs. - | Rs. 1.02 |

The amount was deposited with the Headmistress as per Fee Collection Register.

| | | | | | |
|-------|-------|-----------------|------|-----|------|
| 2.III | 12/65 | Fed Cross Fund. | 1.80 | .60 | 1.20 |
|-------|-------|-----------------|------|-----|------|

There is a clear certificate from the teacher that Rs.1.80 were received by her.

The losses should be made good and necessary action be taken against the official at fault.

(d) Chalans for credit were not available:- Chalans pertaining to credit of the following amounts of fees and fines were not forthcoming and it could not be ensured that the amounts had actually been credited to Government.

| Month | Amount of 1st instalment. | 2nd instalment | 3rd instalment. |
|-------|---------------------------|----------------|-----------------|
| 11/64 | Rs.4.50 | Rs.6.06 | - |
| 12/65 | Rs.6.37 | Rs.1.14 | Rs.0.36 |
| 3/67 | Total = | Rs.82.98 | |
| 6/67 | Total = | Rs.12.44 | |
| 4/70 | Rs.8.26 | Rs.22 1.20 | |

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The credits should be verified immediately and the numbers of relevant chalans be communicated to this office. In case the amounts have not been credited, necessary enquiry to make up the loss to the Government and to take disciplinary action against the official at fault should be instituted under intimation to this office.

The matter is also brought to the notice of the District Education Officer.

(e) Credit under wrong head:- Rs.3.62 and Rs.3.36 of first instalment of Collections of fees etc for December 1968 and September, 1969 were credited vide Chalans No.69 dated 11.12.68 and 40 dated 11.9.69 respectively under head " Department and Judicial deposits-Civil Deposits-Deposits of P.L.A.deposits " as noted on the chalans. In fact, the amounts should have been credited to Government under head "XXII-Education-Miscellaneous-Government secondary schools ". The school funds were kept in the Post Office and the amounts might have been credited to some other personal Ledger Accounts. The Treasury Officer may be requested to confirm if the amounts were credited to Government.

5.Building Fund not realised:- (a) The students who came from private schools were not charged Building Fund in case the same had been paid by them in their previous schools and remarks to that effect existed on their school leaving certificates. The fund is recoverable on admission to the Government Educational Institution except where a student migrates from one Government Educational Institution to another. Instances of non-recovery of fund in such cases are as under:-

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| Class | Month | Student | Ad.No. | Not charged. |
|--------|------------|---|--------|--------------|
| 1.VI | 5 & 12/71 | Sunita | 1360 | R.2 |
| 2." | 7 & 12/71 | Manju Bala | 1368 | 2 |
| 3. II | 12/68 | Parveen Kumari | 3445 | 1 |
| 4. " | " | Murli Manohar. | 3489 | 1 |
| 5.IV | 3 & 12/71 | Sunil Kumar. | 3702 | 1 |
| 6." | 12/71 | Sarita Pani. | 3771 | 1 |
| 7.III | 12/71 | Malti Pani | 3772 | 1 |
| 8.VIII | 5, & 12/71 | Hardeep Singh. came from Govt. High School, Beera Pind in Jullundur District, Punjab). | 1362 | 2 0He |

(b) According to Building Fund Rules 1966 as given in the Punjab Education Code, the subscription to the fund was to be charged from each student at full rate in the first month of academic session or at the time of first admission to the school. In the case of brothers/sisters, the subscription could be paid in quarterly instalments the first instalment being payable at the time of first payment of dues.

Again, according to the Government of Himachal Pradesh Educational Institutions Building Fund Utilisation Rules 1968, the subscription to the fund was payable in the first month of academic session or at the time of first admission to the school whichever was earlier and there was no mention of payment at a later stage or by instalments. It was, however, noticed ^{as} per instances given below that the fund was not realised from students at the time of admission, but they were allowed to pay the same at their sweet will in any ^{subsequent} month with

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the result that the fund was not charged at all.

| Class | Month | Student | Id.No. | Not charged. |
|-------|-------|----------------|--------|--------------|
| 1.I | 4/70 | Tara Devi | 3584 | Rs.1 |
| 2." | " | Durga Devi | 3585 | 1 |
| 3.I | 12/68 | Balbir Kaur | 3018 | 1 |
| 4." | " | Rajesh Kumar | 3342 | 1 |
| 5.I-A | 12/71 | Mahesh Kumar | 3608 | 1 |
| 6.VII | 12/71 | Man Mohan Kaur | 1853 | Rs.2 |

(c) In a large number of cases detailed in item No.13 of the Objection Statement, the subscription towards Building Fund was not recovered from the students, nor their previous school leaving certificates were produced during audit to ensure that they had paid the same in their previous institutions. The relevant record should be put up at the next audit and recovery of Building Fund should be pointed out, where necessary in view of sub paragraphs (a)&(b) above.

6. Pupils Funds:- (a) In valid Charges:- The following items of expenditure incurred out of the funds mentioned against each did not constitute a valid charge thereon. The same should be reimbursed in the manner indicated:-

| Vr. Date No. | Amount Rs. | Particulars | To be met from |
|-----------------------------------|---------------|---|----------------------|
| <u>Building Fund</u> 1. 4-3-71 | 89.45 | Soft coke and Fire wood. | Govt. contingencies. |
| 2. 12.4.71 | 9.50 | Three locks | " |
| 3. " " | 1.50 | One lock purchased on 23.12.70. | " |
| 4. 7.5.71 | 5.00 | Cooliage for bringing furniture from D.E.O.'s store at Nayfield school. | " |

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5. - 6/71 4.00 Cooliage for bringing mats from D.F.O's. Store. "
6. - 12/10/71 ~~xxxx~~ 61.50. Repair of one wall clock and time piece paid to Verma Watch House Simla. "

Health Fund

7. 23 25-11-68 Rs.644.70 Allvgn steel Chair=111.24 Govt. Budget.
One steel rack=33.99
One steel calmet=499.55
The expenditure was extravagant and un-necessary. The sick room had already been equipped with bedding etc. and there was no doctor in the school since April 1965. Again, the Government might not have sanctioned costly by furniture.
- 8 - 11/71 Rs.3.00 Washing charges of school 6 school table sheets. "

Amalgamated Fund

- 9 232 30-4-65 15.00 Repair of path from school to play ground. May be regularised with sanction of Director.
- 10 19 9-10-67 137.75 Water-charges Re-imbursement was promised by the D.F.O. vide his No. AN/19400 dated 9-10-67, but this was not done later on.
- 11 21 31-10-67 80 One Chalk book. School contingencies.
- 12 30 16-11-70 80 " "

312.75

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|--|------|----------|----------------------|---|-----------------------|
| 13. | 1 | 1-3-71 | 2.00 | Teacher's attendance Register. | " |
| 14 | 3 | 10.3.71 | 5.70 | 6 boxes chalk. | School contingencies. |
| 15 | 4 | 9-4-69 | 1.50 | 2 boxes of chalk. | " |
| 16 | 36 | 26.10.71 | 6.00 | Repair of furniture. | " |
| 17 | 9 | 23.5.69 | 9.50 | Repair to Band side drum. | " |
| 18 | 30-B | 17.11.69 | 11.40 | Sticks for Band Drums. | - |
| 19 | 10 | 10.7.70 | 19.75 | One base drum repaired | - |
| 20 | 288 | 7-4-67 | 6.95 | <i>one side skin chained.</i> Tax Books. | ess: |
| 21 | 19 | 17.7.71 | 5.24 | " | |
| <u>Fed Cross Funds</u> | | | | | |
| 22 | 11 | 4-6-70 | 169.95 | 60 Meters school Jute matting. | Govt. contingencies. |
| (D.E.O. was not competent to sanction) | | | | | |
| 23 | 12 | 4.6.70 | 2.50 | Coolieage for " | " |
| 24 | 17 | 10.7.70 | 2.75 | White paint for Black Board. | " |
| 25 | 20 | 12-9-70 | 14-85 | Black Board Paint & brush. | " |
| 26 | 25 | 10-11-70 | 2.40 1.60 | 3 Boxes Two chalk dustlers | " |
| 27. | 26 | 10.11.70 | 2.40 | 3 Boxes chalk. | " |

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|---------|----------|--------|--|---------------------------|
| 28. 6 | 9.6.71 | 7.50 | 2 Plastic Flower Vases. | Government contingencies. |
| 29. 132 | 22.11.67 | 11.56 | 80Kg. Steam Coal & 10Kg. fire wood. | " |
| 30. 3 | 12.3.68 | 3.09 | One set of plastic flowers. | " |
| 31. 10 | 5.4.68 | 10.00 | Repairs of taps. | " |
| 32. 16 | 9.5.68 | 8.50 | One sign Board writing enamel Black." | " |
| 33. 18 | 9.5.68 | 20.00 | Black Board paints and brushes. | " |
| 34. 23 | 23.5.68 | 2.50 | 12 hooks for Black board. | " |
| 35. 38 | 14.11.68 | 4.25 | Black Board paint. | " |
| 36. 41 | 20.11.68 | 163.77 | Jute matting & one iron door-mat. | " |
| 37. 99 | 12/64 | 180.00 | Two office durries (superfine) for Rs. 80/- and Rs. 100/-. | " |

(b) Amounts not recouped to Building Fund:- The following amounts spent out of the Building Fund for payment of bills of Electricity and water consumed in the School did not appear to have been recouped by the District Education Officer to whom the bills and payee's receipts had been sent by the Headmistress:

| <u>Date</u> | <u>Amount</u> Rs. |
|----------------------------|----------------------|
| <u>Electricity Charges</u> | |
| 21.4.70 | 1.50 |
| 30.5.70 | 1.25 |
| 20.7.70 | 0.50 |
| 19.12.70 | 3.50 |
| 6.3.71 | 0.50 |
| 12.5.71 | 2.25 |
| 16.7.71 | 1.50 |
| 27.9.71 | 1.50 |
| 15.11.71 | 0.50 |

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A-II

12/19/73

D. Senapati

H. Headmistress 23/5/73

Dist. Education Officer

D No. 402.

113:

Water Charges

| | |
|----------|-------|
| 17.12.71 | 39.19 |
| 22.8.69 | 41.75 |
| 20.7.70 | 52.50 |
| 19.8.70 | 15.00 |
| 9/70 | 8.50 |
| 23.10.70 | 16.75 |
| 23.12.70 | 22.50 |
| 5.3.71 | 16.75 |
| 28.7.71 | 48.68 |
| 21.8.71 | 34.82 |
| 26.8.71 | 13.46 |
| 25.10.71 | 8.66 |
| 15.11.71 | 25.72 |
| 24.11.71 | 48.68 |

Total:- 405.96

Against, these amounts due, Rs. 332.95 only were paid by the District Education Officer as per details given below:-

| | |
|---------|--------|
| 5.11.68 | 41.00 |
| 12.4.71 | 136.00 |
| 31.8.71 | 92.95 |
| 9.3.72 | 63.00 |

332.95

The details of the amounts received from the D.E.O. should be ascertained and the remaining outstanding claims should be got recouped without delay.

7. Fee Collection Register:- A certificate to the effect that the correctness of fees, fines and funds realised had been personally verified from the Attendance registers and that all the amounts realised had duly been credited, was not recorded by the Headmistress in the register at the end of entries for every month. This should be done now and always in future.

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8. Record not put up:- The following record was not produced during audit despite reminders. The same should be traced out and shown at the next audit for examination:

- (a) Attendance Registers of Class V for March 67 and June 67 for checking fees, fines and funds.
- (b) Attendance Register of 5th Class for March 71 to December 1971 to ascertain if the Building Fund was realised from all students.
- (c) Discharge Certificate file of Primary Section for the period prior to 24.3.65 for checking late certificate fee recoverable, if any, in respect of certificates issued during November 64.

9. Treasury Remittance Book:- The Treasury Remittance Book was maintained (in the form D.P.I.No. 194-New) for the period from 5.1.66 to 21.11.67 only and entries therein were verified by the Treasury Officer upto 22.8.66 only. A Treasury Remittance Book should be immediately started in form S.P.R.6 and entries about credit of fees and fines should be got verified regularly from the Treasury Officer alongwith usual chalangas as per orders contained in D.P.I.No. Memo.No. 8/31-53-A-19944 dated 28.6.54.

The circumstances under which the maintenance of this important record was discontinued from November 1967 should also be explained.

10. Fees earned by teachers:- In reply to Audit Requisition No. 322 dated 16.3.72, the Headmistress could not furnish any information about teachers who undertook work of setting and examining of papers, acting as supervisors, invigilators etc. for University or Board examinations and the fees earned by them for these and other sources such as private tuition work etc. during the years 1964 to 1965 to 1970-71 and upto 12/71. The details should be ascertained from the members of the staff now and furnished to this office alongwith information regarding the Government share in such fees, if credited by any official. If the share of Government in fees earned by any official was not credited, the same should be got deposited.

A-II

2/19/73

Headmistress 23-53.
D No. 402.

11. Objection Statement:- An Objection Statement comprising minor items has already been sent to the Headmistress in advance of this note for early disposal which will be verified at the next audit.

12. Conclusion:- No action was taken by the Headmistress to dispose of the last Audit Note and the Objection Statements (Part I). Admission fee was less recovered (Para4-a). Amounts realised were not credited (Para4-c). Chalang for credit were not made available (Para4-d). Irregular expenditure was incurred out of Pupils Funds. The accounts needed improvement.

Sd/-
Examiner,
Local Fund Accounts,
Himachal Pradesh, Simla-2.

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Endst.No. xi(1)(12)/73-Fin(L.A.D) dated

24/4/23

Copy forwarded to the:-

i) Headmistress, Govt. Girls Middle School, Boileau-Ganj, Simla with the request that an annotated copy, showing the action taken on this Audit Note, may please be sent to this Department at an early date. The receipt of this note may be acknowledged immediately.

ii) Distt. Education Officer, Simla for information and necessary action.

iii) Director of Education, H.P., Simla for information and necessary action.

iv) Shri Mangat Ram Khanna, Senior Auditor, C/O

Headquarters of Local Audit Deptt. Block No. 10, Sector 10, Shimla-2.
for information.

Urgt

Examiner,
Local Fund Accounts,
Himachal Pradesh, Simla-2.

o/c

24/4/23

21-4-23

A II

24/4/23

24/4/23
Headmistress
24/4/23
24/4/23