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**Audit and Inspection Note on the accounts of Government Middle School Dhanathar, District Bilaspur (H.P.)**

**Period :- 4/81 to 3/83.**

**1. Preliminary :-** As stated by the Headmaster, the pupils Funds accounts of his School had not been audited in the past. The first test audit and examination of accounts for the period from 4/81 to 3/83, the results of which are embodied in the succeeding paragraphs, was conducted by Shri K.L. Kashyap, Senior Auditor, on 2.7.83 at Rishi Kesh. The accounts for the months of 10/81 and 12/82 were subjected to detailed check. The record required in audit was duly produced except that mentioned in the relevant paragraphs, here-in-after.

**2. Audit Fee :-** The fee due for conducting audit of Pupil's Fund's accounts for the period from 4/81 to 3/83 worked out to Rs.45.00 only. The Headmaster of the school was requested vide Senior Auditor's requisition No.Nil dated 2.7.83 to credit the aforesaid amount into the Government Treasury under the Head "665-Other Administrative Services-Other Services, fee for Govt. Audit (H.P.)" at an early date under intimation to this department.

Amalgamated Fund	Rs. 15.00
Building Fund	Rs. 10.00
Health Fund	Rs. 10.00
Absence Fine Fund	Rs. 10.00
<b>Total :-</b>	<b>Rs. 45.00</b>

**3. Health Fund :-** Rs. 200.00 were withdrawn from health fund in 6/81 and given as loan to the Amalgamated Fund to defray the tournament expenses. The repayment of the loan had not been made so far. As the transfer of amount from one fund to another fund was not permissible under the pupils' Funds rules, the withdrawal of Rs. 200/- out of health fund as loan for the Amalgamated fund was irregular. The amount in question may be refunded into the Health Fund without delay and compliance shown at the next audit.

**4. Amalgamated Fund :-** The school players were served refreshments for amounts in excess of the prescribed rate of 0-50 paise during the tournaments held at Ghumarwin w.e.f. 15.6.81 to 17.6.81 with the result that Rs. 11.80 were spent in excess as would be evident from the data given below. The aforesaid amount may be recovered from the person at ~~shown~~ <sup>fault immediately and compliance</sup> at the next audit.

Date	Amount spent.	No. of students	Amount authorised to be spent	Amount spent in excess.
15.6.81	Rs. 7.80	10 Nos.	Rs. 5.00	Rs. 2.80
16.6.81	Rs. 24.00	30 Nos.	Rs. 15.00	Rs. 9.00
			<b>Total :-</b>	<b>Rs. 11.80</b>

**5. Objection Statement :-** No objection statement containing minor objections has been issued separately.

6. Conclusion :- Subject to the foregoing remarks, the upkeep of the accounts was satisfactory.

Sd/-  
( B.L. THAPAR )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Shimla-2. **217 SEP 1983**

Indst.No. Fin(LA)-C-(15)xi(xi1)-39/83, Dated Shimla-2, the

Copy forwarded for information and necessary action to :-

Registered

- (i) The Headmaster, Government Middle School, DHANATHER District Bilaspur (Himachal Pradesh), with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department immediately.

In the meanwhile the receipt of Audit and Inspection Note may please be acknowledged.

- (ii) The Director of Education, H.P. Shimla-17 1001, with the request that the annotated replies may be got despatched to this department with in three months without fail after the receipt of the audit note.
- (iii) The District Education Officer, Bilaspur District Bilaspur (H.P.) with the request that the compliance regarding annotated reply may be watched and efforts may be made to submit the same within the stipulated period.
- (iv) Shri K.L. Kashyap, Senior Auditor, C/O.....

*dc*  
27.9.83  
( B.L. THAPAR )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Shimla-2.

\*LEKH RAM\*

( OFFICE COPY )

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