

ഹയർ സെക്കന്ററി ഡയറക്ടറുടെ
കാര്യാലയം, ഹൗസിംഗ് ബോർഡ്
ബിൽഡിംഗ്, ശാന്തി നഗർ,
തിരുവനന്തപുരം.

നം. ഫിൻ.ബി5/19226/എച്ച്.എസ്.ഇ/2016

തീയതി : 25/10/2016

ഡയറക്ടർ

പ്രിൻസിപ്പാൾ,
സർക്കാർ/എച്ച്ഡഡ് ഹയർസെക്കന്ററി സ്കൂളുകൾ,
പാലക്കാട്, മലപ്പുറം ജില്ല

സർ,

വിഷയം: - ആഡിറ്റ് മോണിറ്റിംഗ് കമ്മിറ്റി - കുടിശ്ശികയുള്ള ഇൻസ്പെക്ഷൻ റിപ്പോർട്ട്
തീർപ്പാക്കുന്നത് - സംബന്ധിച്ച്.

സൂചന: - SGS II(HQ)11/ACM/HSS/37 dated 08.02.2016.

മലപ്പുറം പാലക്കാട് ജില്ലകളിലെ സ്കൂളുകളിൽ ഇനിയും തീർപ്പാക്കാതെ
അവശേഷിക്കുന്ന അക്കൗണ്ടു ജനറലിന്റെ ആഡിറ്റ് റിപ്പോർട്ടിന് മറുപടി നൽകുന്നതിനായി
ജനുവരി 14-ന് കൂടിയ ആഡിറ്റ് മോണിറ്റിംഗ് കമ്മിറ്റിയിൽ താങ്കളുടെ സ്കൂളിലെ റിപ്പോർട്ടിൽ
തീർപ്പാക്കിയ/ഇനിയും മറുപടി നൽകേണ്ട ഖണ്ഡികകളുടെ പട്ടിക ഇതോടൊപ്പം ഉള്ളടക്കം
ചെയ്യുന്നു.

വിശ്വസ്തതയോടെ,



സീനിയർ ഫിനാൻസ് ഓഫീസർ
ഡയറക്ടർക്കുവേണ്ടി

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 14th January 2016 at MSP Higher Secondary School, Malappuram to clear the pending audit paras. [Malappuram District]

Para No.	Gist of Para	Reply furnished during ACM	Remarks by Headquarters
9-107 MMM HSSS Kuttai (1991-2005)			
II B I	Non remittance of cost of application fee into govt. account.	Amount up to 2004-05 was remitted vide chalan No. 33/5-1-06 dt. 5/01/2006 at sub treasury Tirur	Para dropped
II	Non maintenance of special fee account i, ii & iii	Registers are maintained now and the same produced for verification. The old missing figures were also included	Para dropped
III	Delay in disbursement of Lumpsum grant/scholarship amount	Pending amounts were disbursed and presently the disbursement is in time	Para dropped IR CLOSED
9-458 SSM HSS Thayyalingal, Malappuram (upto 2008-09)			
II B I	Short remittance of fee collected from students	Remitted and para was dropped vide letter dt. 31/01/2012	Para dropped
II	Internal control mechanism	Already dropped vide letter dt. 31/01/2012	Para dropped IR CLOSED
9-554 MSP HSS Malappuram (2008-10)			
II B I	Drawal of salary without sanction	Continuous sanction was not ordered	Para retained
II	Payment of ineligible Daily allowance	DA paid by the CV Camp Manager as per which in addition to TA for journey	Para retained
III	Appointment of Teaching/ Non teaching staff	The appointment in the school was done as it being an aided school	Para retained
IV	Lab Assistant- Acquiring qualification reg.	Govt. issued vide GO dt. 20/07/15 that The Lab Assistants attain the age of 50 years are exempted from passing the test.	Para dropped

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9-466 St. Gemma's Girls HSS Malappuram (upto 2008-09)

II B I	Cash Book – short remittance of special fee collected.	An amount of Rs. 11,798/- being shortage and not remitted.	Para retained.
II	Cash book- Non accounting of fee collected and non producing of voucher	All amount collected was accounted and produced the vouchers	Para dropped
III	Non adjustment of advance drawn towards examination expenses	Rs. 10000 was not adjusted.	Para retained
IV	Internal control mechanism 1. Internal audit 2. Special fee fund 3. Fee collected not accounted 4. Non maintenance of cash book	1. Audit conducted and report submitted 2. Waiting orders from Govt. for utilization 3. Defects rectified 4. Maintained the cash book	1. Para dropped 2. Para retained 3. Para dropped 4. Para dropped
9-429 MES HSS Mampad, Malappuram (upto 2008-09)			
II A I	Staff fixation- drawal of salary without continuous sanction	Posts were sanctioned by RDD, Malappuram vide order dt. 14/05/2014	Para dropped
II	Non recovery of interim relief from pay revision arrears due to incorrect preparation of arrear statement.	All the recoveries were made produced the chalan	Para dropped
II B I	Cash book and connected records	Omissions were rectified.	Para dropped
II	Internal control mechanism	The fact was reported to higher authorities	Para dropped
III TAN II	Caution deposits collected	Sanction for utilization from govt. is awaited	Para dropped IR CLOSED

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9-434 Panthallur HSS, Kadambode, Malappuram (upto 2008-09)			
II A I	Staff fixation- drawal of salary without continuous sanction	Fixation conducted and orders issued	Para dropped
II B I	Cash book- Educational concession to OBC, OEC etc.	The amounts disbursed and the cash book maintained as per rules	Para dropped
II	Collection and remittance of spl. fee	The mistakes were rectified	Para dropped
III	Non adjustment/ non recovery of Interim Relief from pay revision arrears	They were exempted from IR recovery vide orders of RDD	Para dropped
IV	Internal control mechanism	Audit conducted and staff fixation approved	Para dropped
III TANI I	Unclaimed caution deposit	The amounts remitted to govt. account	Para dropped IR CLOSED
9-459 MES HSS Ponnani (upto 2008-09)			
II B I	Cash book- non accounting of fee collected for conduct of examination	Vouchers were traced out and entered in the cash book	Para dropped
II	Non adjustment of advances drawn for conduct of examination	All the advances were refunded and produce the challan	Para dropped
III	Review of SB-premature grant of increment	Defects rectified	Para dropped
IV	Non remittance of unclaimed caution deposits as revenue to govt. accounts	Unclaimed caution deposits were remitted into govt. account.	Para dropped
V	Internal control mechanism	Internal audit conducted	Para dropped
III TANI I	Special fee account	Proposal submitted to government for utilization	Para retained.

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9-331 Veeran Haji Memorial HSS, Morayur, Malappuram (2000-07)				
II B I	Non remittance of lapsed caution deposits to govt. revenue	Remitted to govt. revenue vide challan no. 161 dt 11/8/2009. Challan produced	Para dropped	
II	Portion of special fee to be remitted to govt. revenue not remitted in full	Full amount remitted. Challan no. 163 produced for verification	Para dropped	
III	Non-remittance of amount due to govt. account in respect of sale of application	Total amount due to govt. were remitted to govt. account vide challan no. 160.	Para dropped	
IV	Cash book and related matters	Defects were rectified	Para dropped	
V	Non conducting of staff fixation	Fixation proposal submitted to RDD	Para retained	
VI	Non furnishing of expenditure statement	All expenditure statements were furnished to DHSE	Para dropped	
9-457 Brothers HSS, Mavandiyar, Malappuram (upto 2008-09)				
II B I	Non adjustment of advances drawn for the conduct of examination.	All the advances were settled	Para dropped	
II	Spl. Fee account – accumulated balance	Proposal submitted to govt. for utilization	Para retained	
III	Non remittance of unclaimed caution deposits	The amount remitted vides challan no. 28 dt. 30/09/2009	Para dropped	
IV	Maintenance of Bank Account for transactions of stipend to SC/ST	SB account has been opened at SBT Valanchery	Para dropped	
V	Internal control mechanism	Defects rectified	Para dropped	

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9-425 VPK MM HSS Puthur, Pallickal, Malappuram (2000-2008)

II B I	Non fixation of staff strength	Staff fixation upto 2012-14 was conducted and approved by RDD	Para dropped
II	Accumulated balance under special fee account	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
III	Discrepancy in collection and remittance of fees	The balance amount was remitted vide challan no. 250 dt 23/04/2009 into govt. account	Para dropped
IV	Irregular revision of pay	The teacher was on leave and assured that whenever the teacher joined the excess amount will be refunded	Para retained
V	Irregular drawal of increments before declaration of probation	The excess amount refunded vides challan no. 551 dt. 27/04/2001 and challan produced	Para dropped
VI	Approval of appointment of teachers who acquire SET qualification subsequently	Details of govt. orders were not produced	Para retained
VII	Excess drawal of HPL salary	Excess amount remitted vide challan no, 927 dt. 30/06/2009	Para dropped
VIII	Lapses in internal control mechanism	Defects were rectified.	Para dropped

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Senior Audit Officer

DAG (S&GS-II)

Ass't. Auditor + Staff Sec.
 27/1/16
 27/1/16

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 14th January 2016 at MSP Higher Secondary School, Malappuram to clear the pending audit paras. [Palakkad District]

Para No.	Gist of Para	Reply furnished during ACM	Remarks by Headquarters
Brahmananda Swami Sivayogi HSS Kollengode 9-112 (24.08.1998 to 31.03.2005)			
II B I	Delay in fixation of staff strength	Verification of staff strength upto 2014-15 has been done by the RDD Malappuram	Para dropped
IV	Creation of supernumerary post of laboratory assistants in BSS School Kollengode	Payment of special allowance to HS staff has already been discontinued	Para dropped
V	a. Irregular drawal of vacation salary b. Irregular payment of increments before declaration of probation	The judgment is to be examined Probation has been declared on 28.03.2005	Para retained Para dropped
KKM HSS Vandithavalam 9-234 (1991-92 to 05-06)			
II B I	Excess payment – ₹ 83,647	Govt has sanctioned scale of pay to part time HSS teachers who were appointed on a consolidated pay of ₹ 1000 during 1990-95.	Para dropped
II	Non refund of caution money	The amount is refunded to the revenue account of Govt as per chalan no. 40 dated 13.01.2016	Para dropped
III	Special fee account and huge accumulation of balance	Final reply awaited	Para retained
IV	Irregular sanction of higher grade	The teachers have refunded the entire allowances claimed by them due to unauthorized sanction of HG	Para dropped
V(2)	Premature declaration of probation- Leenamma Cherian	Govt has given full service benefits to HSS teachers who has taken LWA for undergoing Bed degree	Para dropped

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Sreekrishnapuram HSS 9-284 upto 2005-06

II B III	Caution money deposits	The amount is refunded to the revenue account of Govt as per chalan no. 78 dated 13.01.2016	Para dropped
IV	Acquiring test qualifications in respect of lab assistants	They passed exam for the last grade servants	Para dropped
VI	Drawal of advance increments in cash to be credited to PF account	The school has agreed to credit the amount to PF a/c	Para dropped
VII	Records not produced	Service books of incumbents were produced	Para dropped
VIII	Lapses in internal control mechanism	The lapses pointed out in the IR have been rectified	Para dropped IR CLOSED
Kannadi HSS 9-304 (1998-99 to 2006-07)			
II B II	Laboratory Assistants –unqualified hands	Since all the Lab assistants have completed 50 years they are exempted from the test	Para dropped
III	Non remittance of application form fee to the Govt. account	The said amount has been recovered from the DCRG of the HM who retired on 31.03.2010	Para dropped
V	Non finalization of fixation of staff for the year 2006-07	Staff fixation work has been done upto 2013-14 and measures have been taken for the fixation work for the years 2014-15 and 2015-16	Para dropped
VI	Non utilisation of special fee collected	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 14th January 2016 at MSP Higher Secondary School, Malappuram to clear the pending audit paras. [Palakkad District]

XII Internal control mechanism		Measures have been taken to improve the internal control mechanism of the institution	Para dropped
Puliyannaramb HSS, Kodumthirapally 9-332 (2006-07)			
II B I	Excess expenditure of ₹5.66 lakh due to approval of appointment of two laboratory assistants on supernumerary basis	The said two lab assistants were actually posted and were in regular service before 02.03.2003	Para dropped
II	Non refund of caution deposit	The caution deposit of the students for the period from 2008-09 have been disbursed each year after the completion of the course	Para dropped
III	Special fee account	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
IV	Internal Control Mechanism	The lapses pointed out in the IR have been rectified	Para dropped
St Pauls HSS Kozhinjampara 9-349 (2000-01 to 2007-08)			
II B I	Granting of second increment before declaration of completion of probation	The excess pay claimed for the period recovered from the incumbent	Para dropped
II	Comments on special fee account	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
III	Comments on cash book	The omissions/defects have been rectified	Para dropped
IV	Non routing of transactions through cash book	It will not be repeated. The interest earned has been remitted to Govt account	Para dropped
V	Non remittance of lapsed caution deposit	The amount is refunded to the revenue account of Govt as per chalan no. 211 dated	Para dropped

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	into Govt accounts	09.12.2008	
VI	Non accounting of leave availed	The leave have been rectified	Para dropped
VII	Granting of excess earned leave for census duty	The excess amount drawn recovered and remitted to Sub treasury Chittur	Para dropped
VIII	Non conducting of staff fixation	Staff fixation work has been done upto 2013-14	Para dropped
IX	Miscellaneous comments	The lapses pointed out in the IR have been rectified	Para dropped
Karimpuzha HSS 9-374 (2007-08)			
II B I	Unauthorized retention of money (lumpsum grant)	The lumpsum grant has been handed over to the Principal	Para dropped
II	Delay in disbursement of LSG/stipend to students	The LSG/Stipend has been disbursed to students	Para dropped
III	Improper maintenance of PD/General cash Book	The lapses pointed out in the IR have been rectified	Para dropped
V	Continuous of the post of Arabic Teacher without sanctioned post in the staff fixation orders	The RDD has issued orders sanctioning the post	Para dropped IR CLOSED
Kalladi HSS Kumaramputhur 9-396 (01.08.2000 to 31.03.2008)			
II B I	Non fixation of staff strength	Staff fixation for the period from 2002-03 to 2013-14 has been completed	Para dropped
II	Special fee fund-accumulation and non utilisation	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
III	Irregular revision of pay – Sri Mohammed Rafeek T P, Principal	Fixation of pay rectified	Para dropped

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 14th January 2016 at ¹⁹⁷MSRP Higher Secondary School, Malappuram to clear the pending audit paras. [Palakkad District]

BEM HSS Palakkad 9-530 (01.04.2005 to 31.03.2009)

II B I	Posts not approved-Illegitimate payment of salary to HSS teachers- ₹ 222.67 lakhs	Staff fixation for the period from 2002-03 to 2013-14 has been completed	Para dropped
II	Special fee account	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
III	Service matters	Excess amount drawal of pay revision interim relief arrears have been remitted to treasury	Para dropped
IV	Retention of unclaimed caution deposit	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
V	Internal control	The defect has been rectified	Para dropped

PTM Yatheemkana HSS Edappalam 9-545 (2002-03 to 2009-10)

II B I	Continuance of staff without sanction	Staff fixation upto 2013-14 has been completed	Para dropped
II	Non adjustment of advances	The advances have been settled	Para dropped IR CLOSED

Cherupushpam GHSS Vadakkancherry 9-549 (2002-03 to 2009-10)

II B I	Internal control mechanism- lapses		
i	Special fee account	Sanction from Govt. is awaited for the utilization of accumulated balance in special fee account	Para retained
ii	Non maintenance of records in the revisit format	Now maintained	Para dropped

SGS II (HQ) II -- Remarks of Audit Committee Meeting held on 14th January 2016 at MSP/Higher Secondary School, Malappuram to clear the pending audit paras. [Palakkad District]

Vallapuzha HSS 9-557 (2000-01 to 2010-11)

II B I	Irregular drawal of increment	The sanction of increment to Smt Nisha V is revised and excess paid is remitted to sub Treasury Shornur vide Chalan no.97 dated 16.06.2011	Para dropped
II	Staff fixation orders not issued	Staff fixation upto 2013-14 has been completed	Para dropped
III	Evaluation of internal control mechanism	The diff. in the special fee is remitted to sub Treasury Shornur vide Chalan no.57 dated 07.06.2011	Para dropped IR CLOSED

Senior Audit Officer

DAG (S&GS-II)

Asst. Audit Officer