

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

നം. ഫിൻ.ബി5/KKD Audit/എച്ച്.എസ്.ഇ/2016 തീയതി :29/11/2016

ഡയറക്ടർ  
ഹയർ സെക്കന്ററി വിദ്യാഭ്യാസം

പ്രിൻസിപ്പാൾ,  
എയ്ഡഡ് ഹയർസെക്കന്ററി സ്കൂളുകൾ,  
കോഴിക്കോട്/കണ്ണൂർ/വയനാട്.

സർ,

വിഷയം: - ഹ.സെ.വി.- ഓഡിറ്റ് കമ്മിറ്റി മീറ്റിംഗ് - തടസ്സവാദങ്ങൾ പരിഹരിക്കുന്നത് -  
- സംബന്ധിച്ച്.

സൂചന:- SGS II/ACM/HSS/37 dated 29/06/2016

കോഴിക്കോട്, കണ്ണൂർ, വയനാട് ജില്ലകളിലെ എയ്ഡഡ് ഹയർസെക്കന്ററി സ്കൂളുകളിൽ തീർപ്പാക്കാതെ അവശേഷിക്കുന്ന അക്കൗണ്ടിന്റെ ജനറലിന്റെ ഓഡിറ്റ് റിപ്പോർട്ടിന് മറുപടി നൽകുന്നതിനായി 2016 ജൂൺ 16,17 തീയതികളിൽ കോഴിക്കോട് സാമൂതിരി ഹയർസെക്കന്ററി സ്കൂളിൽ വച്ച് നടന്ന ഓഡിറ്റ് മീറ്റിംഗിൽ വച്ച് തീർപ്പാക്കിയതും ഇനിയും മറുപടി നൽകേണ്ടതുമായ ഖണ്ഡികകളുടെ പട്ടിക തുടർനടപടികൾക്കായി ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്യുന്നു.

വിശ്വസ്തതയോടെ,

സീനിയർ ഫിനാൻസ് ഓഫീസർ  
ഡയറക്ടർക്കുവേണ്ടി

SGS II (11Q) II – Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zannorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

Para No.	Gist of Para	Reply furnished during ACM	Remarks by Headquarters
Kozhikode			
9-484 Nochiath Higher Secondary School, Nochiath (1998-99)(2008-09)			
Part IIB I	Inadmissible fixation of pay of Sri. K.K. Abdulla, Lab asst.	No reply was furnished	Para retained
9-488 Memunda Higher Secondary School, Memunda (2000-2001)(2008-2009)			
Part IIB I	Sports & Youth festival fees remitted to the director- Non-obtaining of receipts	All the amounts were debited and receipts produced	Para not pursued further IR CLOSED
9-514 St. George's Girls HSS Kuthurayal (2007-08) (2009-10)			
Part IIB II	Supernumerary post of lab assistants	Two lab assistants were transferred	Para not pursued further
III	Unclaimed caution deposit	No reply was furnished	Para retained
9-505 RAC HSS (2002-10)			
Part IIB II	Staff fixation orders not issued since 2001-02	Fixation conducted and produced	Para not pursued further
III	Accumulated balance in special fee fund	Reply awaiting from government	Para retained
9-482 Chemamangalhar HSS (1998-99)(2008-09)			
Part IIB III	Non-adjustment of advances drawn for conduct of HSS examination	All advances were adjusted and receipts produced	Para not pursued further
V	Non-obtaining of receipts from the director for sports & Youth festival fee remitted	Receipts produced	Para not pursued further IR CLOSED

9-527 Perambra HSS, Perambra (2005-09)			
Part IIB II	Non-conduct of staff fixation	Staff fixation conducted and copy produced	Para not pursued further
III	Appointment of laboratory assistant against the leave vacancy of a supernumerary post	The post approved by the government vide order dt 12/01/2011	Para not pursued further
IV ii	Special fee account	Reply awaited from government	Para retained
9-487 Sacred Heart HSS, Thiruvambadi (2000-01)(2008-09)			
Part IIB III 2	Review service books and leave account	Excess drawal of salary refunded	Para not pursued further
IV 3,4	PD Account of special fees.	3. Excess drawal of amount refunded 4. Amount remitted to government	Para not pursued further <b>IR CLOSED</b>
9-139 HSS, Kunnangalam (2000-05)			
Part IIB III 3	Special fee account	Awaiting reply from government	Para retained
9-515 HSS Kunnangalam (2005-10)			
Part IIB II	Special fee account	Awaiting reply from government	Para retained
9-508 Nadvannur HSS, Vakayad(2006-10)			
Part IIB I ii	Excess drawal of leave salary	Excess drawal of salary refunded	Para not pursued further
II i,iii	Evaluation of internal control mechanism	i) Staff fixation conducted ii) Spl. Fee account	i) Para not pursued further ii) Para retained

9-262: St. Joseph HSS, Kodancheri(2000-07)

Part IIB I	Non fixation of staff strength	Fixation conducted and copy produced	Para not pursued further
II 1,2,3,4,5,6	Internal control	All defects noted were rectified	Para not pursued further IR CLOSED
9-185 St. Joseph Boys HSS, Kozhikode(1998-99)(2005-06)			
Part IIB VI	Special fee account	Item wise details are furnished	Para not pursued further IR CLOSED
9-485 Farook HSS, Kozhikode(1998-99)(2008-09)			
Part IIB II 6	Special fee account	Awaiting reply from government	Para retained
VII 3	Discrepancies in cash book	Defects noticed were rectified	Para not pursued further
VIII 2	Internal control mechanism	Defects rectified	Para not pursued further
9-584 St. Joseph's Boys HSS, Kozhikode(2006-11)			
Part IIB I	Continuous sanction of posts on temporary basis	No reply was furnished	Para retained
9-364 Nemminda HSS, Chelannoor(1998-08)			
Part IIB I	Non-refund of unclaimed caution deposit	Deposited to govt. account	Para not pursued further
II	Theft attempt resulting in missing of chalans	It was noticed that nothing was reported lost	Para not pursued further
IV	Discrepancy in the PD account	Difference rectified	Para not pursued further
V	Non-declaration of probation	Case is under consideration of Honbl. Supreme Court	Para retained
VI	Stock register application form	Photo copy of challan produced	Para not pursued further

**9-403 St. Sebastian's HSS, Koodaranki(1998-08)**

Part IIB I	Non-fixation of staff strength	Fixation conducted and copy produced	Para not pursued further
II	Maintenance of TP Account/PD account for special fees-Defects noticed	Details not furnished	Para retained
III	Maintenance of SB account at service cooperative bank without government sanction	Account not operated now	Para not pursued further
IV	Discrepancies in payment of stipend scholarship to SC/ST/SEBC/OEC Students	Defects were rectified	Para not pursued further
V	Irregular fixation of pay on promotion as lab assistant	Not rectified	Para retained
VI	Demand Drafts received from January 07	Defects noticed were rectified	Para not pursued further
VII	Details of collection and payments wanting		
VIII	Cash book and connected records defects noticed in their maintenance	All defects rectified	Para not pursued further
IX	Drawal of special allowance by the clerk of high school section without justification	Acc. To GO dt. 4/4/12, allowance was admissible	Para not pursued further
	Internal control mechanism	Defects rectified	Para not pursued further
9-265 AKKR HSS, Chelannur (2000-07)			
Part IIB I	Excess Drawl of HRA	No reply was furnished	Para retained
II	Non conducting staff fixation	-do-	-do-
III	Cash book and connected records	-do-	-do-

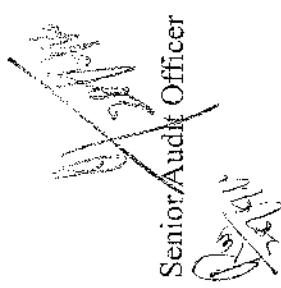
IV	Receipt book for fees	-do-	-do-	
V	P. D account for special fee and caution money deposit	-do-		-do-
VI	Non furnishing of expenditure statement	-do-		-do-
VII	Stock registers	-do-		-do-
VIII	Internal control mechanism	-do-		-do-
9-519 Markez HSS, Karanthur (2002-10)				
Part IIB	Irregular sanction of increment during the period of temporary and provisional service	Objected amount has remitted to govt.		Para not pursued further
I				
b				
III	Special fee account	Awaiting reply from government		Para retained
ii				
9-591 Malabar Christian college HSS, Kozhikode (2010-11)				
Part IIB	Inspection by finance inspection wing- financial irregularities and consequent suspension of the principal	No regularization has done		Para retained
I				
II	Cash book and connected records	Defects not rectified		Para retained
III	Collection and accounting fees	Fees collected were not deposited into govt.		Para retained
IV	Disbursement of educational concessor to SC/SJ/OBC students	Disbursement made not correctly		Para retained
V	Non conduct of staff fixation- posts held without continuous sanction	Fixation conducted and copy produced		Para not pursued further
VI	Non submission of statement of expenditure to the directorate	Expenditure statement submitted and approved		Para not pursued further

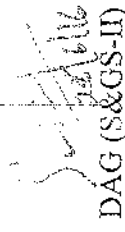
VII	Unutilised balance in the special fee account	Awaiting reply from government	Para retained
<b>9-483 Rahmania HSS for the handicapped, Kozhikode (1998-99)(2008-09)</b>			
Part IIB II	Non remittance of cost of application form	Amount recovered from the Head master	Para not pursued further
VI	Internal control		
	1.Cash Book and connected records	1. Defects rectified	1. Para not pursued further
	2. Special fee account	2. Awaiting reply from government	2. Para retained
<b>9-155 St. George HSS, Kalachuvayal (2000-05)</b>			
Part IIB I	Irregular declaration of probation and sanction of second increment	Pending with RDD	Para retained
<b>9-269 Vattoli National HSS, Vattoli (2000-07)</b>			
Part IIB I	Salary drawn in cash creditable to provident fund account	Credited amount withdrawn and remitted to govt. account	Para not pursued further
II	Declaration of probation-Drawal of increments	Excess drawn amount remitted to govt. account	Para not pursued further
III	Staff fixation and continuous sanction of posts	Staff fixation conducted and copy produced	Para not pursued further
IV	Delay in disbursement- non reflection of the amount in cash balance	It was a clerical error, the disbursement was made on the next day itself	Para not pursued further
V	P.D account for special fee and caution deposit	Awaiting reply from government	Para retained
VI	Non verification of closing cash balance	The defects rectified	Para not pursued further
VII	Non furnishing of expenditure statement	Expenditure statement submitted to DHSS	Para not pursued further
VIII	Stock register	Annual physical verification conducted	Para not pursued further

IX	Internal control mechanism	Defects rectified	Para not pursued further
<b>9-603 SS HSS, Koodaranhi (2008-14)</b>			
<b>Part IIB</b>	Cash book and connected records	No reply was furnished	Para retained
<b>I</b>	P.D account	No reply was furnished	Para retained
<b>II</b>	Internal control mechanism	No reply was furnished	Para retained
<b>9-486 Himayathul HSS, Kozhikode (2000-01) (2008-09)</b>			
<b>Part IIB</b>	Sanction of post of HSST(malayalam) without the required workload	Workload was 18 periods instead of 12, which was wrongly noted. Defects rectified	Para not pursued further
<b>I</b>	Special fee account	Awaiting reply from government	Para retained
<b>II</b>	Incorrect fixation of pay on appointment to a post having lower scale of pay- Sri. P.T.Alikoya, Lab asst.	Fixation was not revised	Para retained
<b>IV</b>	Pay revision 2004- non-adjustment of interim relief- reena .P. HSST	Excess drawn amount remitted to government	Para not pursued further
<b>V</b>	Non- inclusion of remuneration for examination work under taxable income for calculation of income tax	It will be added in future	Para not pursued further
<b>VI</b>	Non-adjustment of advance drawn for conduct of higher secondary examination	All advances were adjusted	Para not pursued further
<b>VII</b>	Internal control mechanism	Defects rectified	Para not pursued further
<b>9-247 Umbichy Hajee HSS, Chaliyam (2000-01) (2005-06)</b>			
<b>Part IIB</b>	Approval of staff fixation by director of higher secondary education	Staff fixation conducted and copy produced	Para not pursued further
<b>I</b>	Premature declaration of promotion	Excess amount drawn refunded	Para not pursued further



III	Non-furnishing of statements of expenditure to the director of HSE	All expenditure statements furnished	Para not pursued further
IV	Special fee collection	Awaiting reply from government	Para retained
V	Cash book and connected records	All defects rectified	Para not pursued further
VI	Statement of income tax	All items will be included in future	Para not pursued further
<b>9-511 Thiruvangoor HSS, Kozhikode(2005-06) (2009-10)</b>			
<b>Part IIB</b>	Non conduct of staff fixation- Continuation of temporary establishment without sanction	Staff fixation conducted and copy produced	Para not pursued further
<b>I</b>			<b>IR CLOSED</b>

  
 Senior Audit Officer

  
 DAG (S&GS-II)

SSS II (H/O) II - Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zamorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

Para No.	Gist of Para	Reply furnished during ACM	Remarks by Headquarters
<b>Kannur</b>			
<b>9-465 KKV Memorial Higher Secondary School, Panoor (1998-99)(2008-09)</b>			
Part III I	Non-exclusion of LWA other than on medical certificate for sanction of weightage for pay revision	Excess amount recovered and chalan produced	Para not pursued further
II	Appointment of HSSST in the sanctioned post of HSSST(G)	The teacher given representation to the Director but no reply was received	Para retained
III	Advance pending adjustment	Advance not fully adjusted	Para retained
IV	Unutilised accumulated special fees.	Awaiting reply from government	Para retained
V	Non refund of unclaimed caution deposit	Unclaimed CD refunded and chalan produced	Para not pursue further
VI	Internal control	Irregularities rectified	Para not pursued further
I to viii	<b>9-242 Deenu Islam Sabha Girls Higher Secondary School, Kannur city (2005-06)</b>		
Part II B I	Leave without allowance other than on medical certificate was reckoned as duties for sanction of increment- Smt. Nasreen C. F	Refunded the excess amount drawn	Para not pursued further
IV	Special fee accounts	Awaiting reply from government	Para retained
V	Fixation of staff strength	Fixation completed	Para not pursued further

9-436 S.N Trust HSS Thottada (2001-09)			
Part II A I	Operation of posts without continuous sanction- Drawal of pay and allowances from 2002-03 amounting to Rs. 156 lakh	Staff fixation conducted and sanctioned	Para not pursued further
Part II B I	Erroneous fixation of pay- Excess Rs.4950+allowance	The case was brought the notice of RRD and reply awaited	Para retained
II	Non-refund of excess drawal due to reoption	Same above	Para retained
9-237 NSS HSS, Alakode (2005-06)			
Part II B I	Lack of internal control	Defects rectified	Para not pursued further
II	Non fixation of staff strength by the Director of Higher secondary Education	The staff fixation completed	Para not pursued further
III	Non utilisation of special fee	Awaiting reply from government	Para retained
IV	Caution deposits	Unclaimed CD remitted to govt. account	Para not pursued further
V	Excess Payment of Remuneration of PET	Payment made as per GO dt. 4/1/1993	Para retained
VI	Non-Inclusion of income from other sources in form 12.c for the purpose of income tax	No income from other sources reported.	Para not pursued further
VII	Non-furnishing of monthly statement of expenditure	All statements were produced	Para not pursued further.

9-390 Seethi sahib HSS Taliparamba (2000-08)				
Part IIB	Staff fixation of IISS	Staff fixation conducted and produced for verification	Para not pursued further	
I	Non-Lapsing of cautions deposit	Unclaimed CDs deposited to govt. account	Para not pursued further	
II	Non-Inclusion of taxable income in income tax returns	Steps taken to include the income and revised the statement	Para not pursued further	
III	Irregular personal claims	Irregular payment was recovered and remitting into govt. account	Para not pursued further	
IV	Internal control	Defects noticed were rectified	Para not pursued further	
1,2,3,4				<b>IR CLOSED</b>
9-476 St.Mary's HSS Edoor (1998-99)(2008-09)				
Part IIB	Fixation of pay on appointment as Lab asst.-Sri. Mathew K J	No reply was received	Para retained	
I	Advance pending adjustment	No reply was received	Para retained	
II	Non Inclusion of taxable income	No reply was received	Para retained	
III	Internal control	No reply was received	Para retained	
IV	Payees receipt wanting	No reply was received	Para retained	
1,2,3,4				
V				
9-221 Kadambur HSS Edakkad (2000-01)(2005-06)				
Part IIB I	Non fixation of staff strength	Fixation completed and produced for verification	Para not pursued further	
II	Non-opening of PD Accounts	PD Account not yet opened	Para retained	
III	Unclaimed caution deposit	Unclaimed CD remitted to government	Para not pursued further	
IV	Excess drawal of pay- Sri Jaison Thomas HSSST	Excess drawn pay regularised	Para not pursued further	

9-477 St. Joseph HSS Vayalmpoaramb (2000-01)(2008-09)			
Part IIB I i,ii	Advance pending adjustment	All pending advances adjusted	Para not pursued further
II	Non Inclusion of taxable income	Now all the income are including	Para not pursued further
III 1,2,3,4,5	Internal control	All defects rectified	Para not pursued further <b>IR CLOSED</b>
<b>9-460 Mattanur HSS (2000-01)(2008-09)</b>			
Part IIB I	Verification of the accounts of the school by the principal for issuing NLC to the Retired Principal- Discrepancies forwarded to the Directorate- No further action reg.	1. Excess pay drawn recovered 2. Has not remitted into treasury 3. Unclaimed CD not remitted into govt.	1. Para not pursued further 2. Para retained 3. Para retained
II	Premature sanction of Increment to Sri. A.Pavithran, HSS (Malayalam)	Excess amount drawn recovered	Para not pursued further
III	Sanction of leave without enough credit in the leave account of Sri. P.Gopinathan, Lab Asst.	Excess drawn amount recovered	Para not pursued further
IV	Special fee account- Unreconciled difference	Reconciliation was done	Para not pursued further
V	Refund of Caution deposit- non disbursement	All amount were reimbursed/ adjusted towards lab fee for computer lat	Para not pursued further
VI 1,2,3,4,5,6, 7	Lapses in internal control mechanism	All the defects noticed were rectified	Para not pursued further

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zamorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

9-391 St. Joseph HSS, Thalasseri (2000-08)		
Part IIB I	Non-Fixation of staff strength	Fixation completed Para not pursued further
II A,B,C,D,E	Internal control	A,B,C – Defects rectified Para not pursued further
	Excess/Irregular drawl of personal claims	D- Unclaimed CD not deposited Para retained
III A,B,C		A, C – Defects rectified Para not pursued further
		B- Excess drawn amount not refunded Para retained
9-464 PR Memorial HSS, Panoor (2006-09)		
Part IIB I	Reckoning of LWA for weightage while fixing pay in the revised scale	Excess pay drawn not refunded Para retained
II	Grant of higher time scale of pay to an HSA Promoted as HSST Jr.	Pay not revised Para retained
III	Non-adjustment of advances drawn for conduct of examination	All advances adjusted Para not pursued further
IV	Non remittance of unclaimed caution deposits to government account as revenue	Unclaimed CDs remitted to govt. account Para not pursued further
V	Special fee accounts	PD Account opened and defects rectified Para not pursued further
VI	Internal control mechanism	All defects rectified Para not pursued further
9-154 HSS, Chovva (2000-01)(2004-05)		
Part IIA I	Temporary Misappropriation of Rs.5440 withdrawn from PD account for reimbursement of caution deposit.	The amount refunded Para not pursued further
		<b>IR CLOSED</b>

SGS II (HQ) II – Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zamorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

9-379 IJM HSS, Kottiyoor (2000-08)			
Part IIB II	Non fixation of staff strength	Staff fixation completed	Para not pursued further
			IR CLOSED
9-471 RV HSS, Chokki (1998-99)(2008-09)			
Part IIB I	Non adjustment of advances drawn	Advance will be adjusted from the DCRG of the retired Principal	Para retained
9-469 PRM HSS, Kolavallur (1998-99)(2008-09)			
Part IIB I (i)	Irregular pay fixation	Pay not revised	Para retained
III	Cautions deposit	All CDs were disbursed	Para not pursued further
IV	PD Account	Interest not credited to government account	Para retained
V	Special fee accounts	Reply awaiting from government	Para retained
VI	Advance pending Adjustment	Advances not adjusted till date	Para retained
VIII 1,2,3,4	Internal control	All defects noticed were rectified	Para not pursued further
9-468 Nirmala HSS, Chemberi (1998-99)(2008-09)			
V I,II,III,IV,V	Internal Control	All defects noticed were rectified	Para not pursued further
			IR CLOSED
9-462 Anjarakandy Higher Secondary School (2000-2009)			
Part IIB I	Irregular option for pay fixation	Excess drawn amount refunded	Para not pursued further
II	Premature declaration of probation	Excess amount drawn refunded	Para not pursued further
			IR CLOSED


Para No.	Gist of Para	Reply furnished during ACM	Remarks by Headquarters
<b>WAYANAD</b>			
<b>9-547 Vijaya HSS, Pulpally (2005-10)</b>			
<b>Part IIB I</b>	Non conduct of staff fixation	Staff fixation conducted and copy submitted	Para not pursued further
<b>I (a)</b>	Internal Control Mechanism- Lapses Non-utilization of special fee funds	Awaiting reply from Govt.	Para retained.
<b>9-175 S.N. Higher Secondary School, Poothady (1998-2005)</b>			
<b>Part IIB II</b>	Unspent balance in PD account	Awaiting reply from Govt.	Para retained
<b>III</b>	Delay in furnishing of Examination accounts	Details are furnished in specific format	Para not pursued further
<b>IV</b>	Non-remittance of Unclaimed caution deposit	Unclaimed caution deposit remitted to Govt. account	Para not pursued further
<b>VI</b>	Lumpsum grant and stipend -- Retention of undischursed lumpsum grant	All amount disbursed	Para not pursued further
<b>VI</b>	Non collection of insurance fee	As there was no need to collect insurance fee in addition to special fee. This was not non compliance of govt. circular, Now also this practice is following	Para not pursued further
<b>9-420 St. Joseph's Girls HSS Meppady (2000-09)</b>			
<b>Part IIB I</b>	Drawal of HRA at higher rates	Excess amount drawn was remitted in the treasury. Copy of challan attached.	Para not pursued further
<b>II</b>	Non adjustment of advances	All advances were settled and closed	Para not pursued further
<b>III</b>	PD Account	Awaiting reply from Govt.	Para retained.



SGS II (HQ) II - Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zamorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

9-472 Mamburam HSS, Mamburam (1998-99 to 2008-09)

Part IIB I	Non adjustment of advance drawn	All advances adjusted	Para not pursued further
II	Irregular drawal of salary for the period of LWA	Excess amount drawn was refunded	Para not pursued further
III	Non inclusion of Honorarium/ remuneration etc. in taxable income	All income from other sources are included in the taxable income from 2009-10 onwards	Para not pursued further
IV	Internal Control	All defects noticed were rectified	Para not pursued further <b>IR CLOSED</b>


  
 Senior Audit Officer  
 29/6/16


  
 DAG (S&GS-II)

DUS II (HQ) II - Remarks of Audit Committee Meeting held on 16<sup>th</sup> and 17<sup>th</sup> June 2016 at Zamorin's Higher Secondary School, Kozhikode to clear the pending audit paras.

9-478 St. Mary's College HSS, Sulthan Bathery (2000-09)

Part IB	Advances pending adjustment	All advances were settled	Para not pursued further
I			
II	Internal Control Mechanism	All irregularities noticed were rectified	Para not pursued further
1,2,3,4,5			
9-479 Sacred Heart HSS Iwuzhals (april 2008-09)			
Part IB	Defects in the maintenance of cash book and connected records	All the irregularities noticed were rectified	Para not pursued further
I			
1,2,3,4,5,6			
II	Advances pending adjustment	All advances were settled.	Para not pursued further
III	Excess payment of leave salary	Excess amount refunded	Para not pursued further
IV	Internal Control mechanism	1. Internal Audit will be conducted shortly 2. Awaiting replu from govt.	1. Para not pursued further 2. Para retained
1,2			

  
Senior Audit Officer

  
24/6/16

  
DAG (S&CS-II)