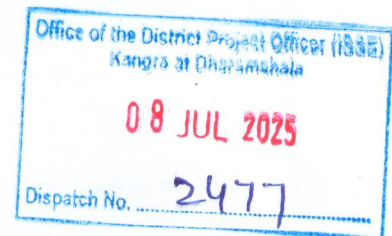


No.EDN/KGR/DIET/(SS)/
O/o The Dist. Project Officer, SS Dist. Kangra.
Dated: Dharamshala-176215 The... 8/7/..... 2025.



To

All Block Project Officers,
Samagra Shiksha,
Dist. Kangra

Sub. Regarding Physical Verification of the fixed Assests/Store.

Sir,

With reference to subject cited above, it is intimated that the State Project Director had directed to conduct the physical verification of fixed asset / store, vide their good office letter No. HPSES-SPO-Physical Verifications-2025-362-73 dated 20.6.2025.

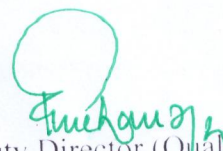
As audit has raised some audit observations for the financial year 2022-23 and 2023-24 under Samagra Shiksha and Star project that physical verification of fixed asset/store has not been conducted and stock registers are also not maintained. The unserviceable, condemned and absolute article has also not been identified.

Keeping in view of above, you are hereby directed to conduct the physical verification of fixed asset according to Rule-213 of GFR-2017 for said period as per under mentioned schedule and submit the compliance report to this office on or before 11.7.2025, so that same could be forwarded to Shimla accordingly. Any laxity into the matter will be viewed seriously.

Sr. No.	Name of Education Block	Designated Officers for physical verification	Time Line
1	Baijnath	Chadhiar	
2	Bhawarna	Dheera	
3	Chadhiar	Lambagoan, Baijnath	
4	Dadasiba	Rakkar	
5	Dehra	Khundian	
6	Dharamshala	Kangra	
7	Dheera	Bhawarna	
8	Fatehpur	Jawali	
9	Indora	Nurpur	
10	Jawali		
11	Kangra	Nagrota Bagwan	
12	Kotla	Rait	
13	Khundian	Dehra	
14	Lambagoan	Panchrukhi	
15	Nagrota Bagwan	Kangra	

16	Nagrota Surian	Jawali	
17	Nurpur	Raja Ka Talab	
18	Palampur	Dharamshala	
19	Panchrukhi	Thural	
20	Rait	Kotla	
21	Rakkar	Dadasiba	
22	Raja Ka Talab	Nurpur	
23	Thural	Panchrukhi	

Enclatur:- 02 No. Pages


Deputy Director (Quality) Education,
Cum Dist. Project Officer,
(SS) Dist. Kangra

No. HPSES-SPO-Physical Verification-2025
Office of the State Project Office (Samagra Shiksha), H.P.
DPEP Bhavan Lalpani Shimla- 171 001

862-73

Dated: Shimla-1

the 20th June, 2025

22-6-25

To

All the Deputy Director (Quality) –cum-
District Project Officer (Samagra Shiksha)

Subject: Regarding Physical Verification of the Fixed Assets/Store

Sir/Madams,

As per Para-3 of Notes on Accounts to the Audit Reports submitted by the Statutory Auditor for the financial year 2022-23 and 23-24 under Samagra Shiksha and STARS Project has raised some audit observations that Physical Verification of fixed assets/store has not been carried out during year under audit. The fixed assets register was not maintained by the district and State project office. Hence the value, location of fixed assets remains unverified. The Project has also not identified unserviceable, absolute and condemned assets.

Keeping in view the aforesaid audit observations of the Statutory Auditor, it has been decided that the Physical Verification of fixed Assets/Store is to be conducted in all the districts of State. The Deputy Director (Quality) –cum-District Project Officers (Samagra Shiksha)/A.C.(F&A) will conduct the Physical Verifications as per the scheduled given below: -

Sr. NO.	Name of Office of (Samagra Shiksha)	Designated Officers for Physical Verification	Time line
1	Bilaspur	Dy. Director (Quality)-cum-DPO (SS) Mandi	Must be completed on or before 15 th July, 2025.
2	Mandi	Dy. Director (Quality)-cum-DPO (SS) Bilaspur	-do-
3	Hamirpur	Dy. Director (Quality)-cum-DPO (SS) Una	-do-
4	Una	Dy. Director (Quality)-cum-DPO (SS) Hamirpur	-do-
5	Chamba	Dy. Director (Quality)-cum-DPO (SS) Kangra	-do-
6	Kangra	Dy. Director (Quality)-cum-DPO (SS) Chamba	-do-
7	Lahaul Spiti	Dy. Director (Quality)-cum-DPO (SS) Kullu	-do-
8	Kullu	Dy. Director (Quality)-cum-DPO (SS) Lahaul-Spiti	-do-
9	Shimla	Dy. Director (Quality)-cum-DPO (SS) Shimla	-do-
10	Solan	Dy. Director (Quality)-cum-DPO (SS) Solan	-do-
11	Sirmour	Dy. Director (Quality)-cum-DPO (SS) Kinnaur	-do-
12	Kinnaur	Dy. Director (Quality)-cum-DPO (SS) Sirmour	-do-
13	SPO	Asst. Controller	

The DPO are also directed to conduct the physical verification of the BRC Office of their respective Districts either himself or by his nominee and reports be submitted to the undersigned.

Physical verifications may be made strictly as per the provisions of Rule 213 of GFR-2017 and reports complete in all respect duly signed by the Officers be submitted to the undersigned on or before 15th July, 2025, so that the Audit could be apprised accordingly.


State Project Director (Samagra Shiksha)
Himachal Pradesh, Shimla- 171 001

HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE
MISSION AUTHORITY.

Notes on Accounts

1. The Financial Statements have been prepared for funds received / utilized for the project Samgra Shiksha and all other Schemes. All the unutilized grants at BRCC and school level have been transferred to SNA A/C at the end of the year.
2. The expenditure incurred on various heads of accounts e.g. Salary paid to Staff, Printing & Stationery, Telephone, Electricity, Travelling, Conveyance Expenses etc. have been debited to Management Cost and head wise bifurcation have not been done at most of the Districts. Level. (1)
3. The physical verification of the fixed assets / stores has not been carried out during the year under audit. The fixed asset register was not maintained by the district and State Project office. Hence the value, location of fixed assets remains unverified. The project has also not identified unserviceable, absolute and condemned assets. Efforts should be initiated for the physical verification of fixed asset lying at various locations of the project and also for the identification of asset not in use, absolute assets and condemned assets. (2)
4. Internal audit of SMCs and school was also not conducted and UC were issued by DPOs on basis of which expenditure was booked. However in the absence of proper internal audit of the same, these UCs are subject to confirmation. CA. Amrit
5. Audit Of SMC:- The audit of various SMC's at the BRC'S level is under process and its reports shall be submitted separately.
6. Current Assets, Loan & Advance:- It was observed that this amount includes following advances which are being carried forward from previous years as opening balances at HO level which are not adjusted. Efforts should be made to adjust/ utilize these balances at the earliest. Making with Coord.