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[Despatch Abstract.]

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Audit Report - 1943-1944 - E.E.Fund - Dt. Board, Coimbatore -

Recorded.

L.F. 1924
30-12-44 2a

Encl.

V

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE COIMBATORE DISTRICT
BOARD, COIMBATORE DISTRICT, FOR
THE YEAR 1943 -- 1944.

NAME OF AUDITOR:-- Sri. S. Rangaswami Iyer, District
Inspector of Local Fund Accounts.

TIME TAKEN FOR AUDIT:-- From the 1st November 1944 to the
16th November 1944.

---000000000---

The office of the President was held by Sri. V.K. Palani-
swami Gounder during the year.

2. The receipts and charges during the year are shown in
the annual account appended, together with the opening and closing
balances. A separate cash book is maintained for the Elementary
Education Fund accounts. The opening balance in the cash book is
in agreement with the closing balance of the previous year. The
closing balance in the cash book, viz., Rs. 1,12,808--4-10 agrees with
the balance in the account for March 1944, subject to the differ-
ence of Rs. 8,308--5--6 explained below.

RS. A. P.

- | | |
|---|------------|
| Add (1) Instalment of subsidy for
maintenance of schools for
February 1944 wrongly cre-
dited to the General Fund
cash book instead of to
the Elementary Education
Fund cash book | 24,753 0 0 |
| (2) Lease amount of Bhavani
Adi Dravida school wrongly
credited to the General
funds - item No. 30 of 11-
43 in the cash book and
readjusted by alteration
memo to the Elementary Edu-
cation funds but not incor-
porated in the Elementary
Education fund cash book | 100 0 0 |
| (3) Amount recovered from R.
Chinnaswami Naidu from his
provident fund subscription
account and credited to
deposits, subsequently ad-
justed in July 43 to other
receipts in the Elementary
Education fund account but
not incorporated in the
Elementary Education fund
cash book | 100 0 0 |
| (4) Amount wrongly recovered
from A. Krishnan a non
subscriber to provident
fund and adjusted to Ele-
mentary Education Funds in | |

RS. A. P.

August 1943 in the account and not in the cash book	2 0 0
(5) Amount short drawn in voucher No. 191/7/43 and wrongly adjusted to provident fund and readjusted to Elementary Education funds in October 1943 in the account and not in the cash book	2 0 0
(6) Amount being double adjustment to provident fund on behalf of Messrs. S. Krishnaswami Iyengar and N. Rajamanickam readjusted to Elementary Education fund in March February 1944 in the accounts and not in the cash book.	22 0 0
(7) Similar double adjustment made to provident fund and readjusted to Elementary Education funds in March 1944 in the account and not in the cash book	54 0 0
(8) Amount taken in the account as receipts from General funds but not so taken in the Elementary Education fund cash book for March 1943	14 0 0
(9) Abatement under expenditure made in the account for the year 1942 - 43 by alteration memo. but not given effect to in the Elementary Education fund cash book	43 1 0

25,090 - 1 - 0

DEDUCT

(1) Amount wrongly credited to the Elementary Education funds in the cash book instead of to the General fund	14,894 0 0
(2) Expenditure incurred by the District Board Engineer on building and lands relating to the Elementary Education funds in 1943 - 44 booked in the account and not in the cash book	5,769 3 6
(3) Do Do for 1942 - 43	12,679 1 0

3a

RS. A. P.

(4) Amount of provident fund subscription recovered from M. Dhanalakshmi Ammal wrongly credited to cash recoveries under Elementary Education funds and readjusted to provident fund in 4/43 in the account and not in the cash book	10 0 0
(5) Cash balance on 31st March 1944 not taken to account for 1943 - 44	40 2 0

Total 33,398 6 6

Net difference 6,308 5 6

The sum total of the closing balance according to the cash book relating to the Elementary Education fund and that relating to the General Fund is in agreement with the balance in the Treasury pass book after allowing for unencashed cash and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection statement which should be read as forming part of this report.

4. Six items of objections over two years old are still pending settlement, as detailed below and need early attention.

YEAR	NUMBER OF ITEMS	AMOUNT
		RS. A. P.
1937 - 38	1	12 5 0
38 - 39	1	212 8 0
39 - 40	3	424 4 0
41 - 42	1	- - -
		649 1 0

5. PENDING ITEMS OF PREVIOUS ANNUAL REPORTS -

(A) PARAGRAPH 7 OF THE ANNUAL REPORT FOR 1939 - 40
PAGE 6 (2) OF 1941 - 42, AND PARA 5 OF THE A

REPORT FOR 1942 - 43 AND SPECIAL ADJUST REPORT REGARDING THE DEFALCATION OF PAID ETC. OF ELEMENTARY SCHOOL MATTERS -

In G.O. No. 1352 Education (Confidential) dated the 24th September 1942, the President District Board, was requested to take disciplinary action against the members of the staff, who were at fault according to the report of the Deputy Inspector of Local Boards and Municipal Councils. The matter was stated to be still under enquiry and would need to be expedited as it has already been pending for a very long time.

(b) PARAGRAPH 9 OF THE AUDIT REPORT FOR 1939 - 40 -
PARA 5 (3) OF 1940 - 41 - PARA 5 (1) OF 1941 - 42 -
AND PARA 6 OF 1942 - 43 -

The incomplete maintenance of the Tools and Plant register pointed out in the successive audit reports remained unrectified even during the year 1943 - 44. An up to date list of articles now existing in the schools as verified by the section officers has not been received for many schools to enable a determination of excesses or shortages as per book balance. This branch of work would need special attention.

6. DEFECTIVE MAINTENANCE OF THE CASH BOOK -

The cash book balance was never agreed with the account balance either monthly or yearly, except during the annual audit, as would be evidenced from the details of difference noted in paragraph 2 above. The differences pointed out in paragraph 2 of the audit report for 1942 - 43 were not also incorporated in the cash book till the date of close of this audit and a reconciliation of the balances attempted. The collections made or remittances received on the last dates of every month were being excluded from the respective months accounts simply for the reason that such amounts are being remitted into the treasury during the next months. This is irregular and all moneys received during a month should be brought to account in the month of their receipt irrespective of the fact as to when the amounts were remitted into the treasury.

7. RECOGNITION WANTING -

Board Boys' school at A Rangasamudram shifted from the Panickampatti village. The school was opened in the new place on the 10th September 1943 and an application for recognition was sent to the Educational authorities on the 25th October 1943. (RGC. No. 12299/E. 10/43) and the same was returned by the Deputy Inspector of schools, Palledam Range, on the 3rd November 1943, to furnish some more information, required. The application with the information required was sent up finally on the 9th August 1944 and the question of recognition is stated to be pending consideration over the delay in making the application. Consequently the expenditure of Rs. 164-11-0 incurred, as shown below, on the maintenance of the school during the year is held under objection as no expenditure can be incurred on unrecognised schools.

VOUCHER NUMBER AMOUNT
RS. A. P.

2/10-43	24 12 0
155/11-43	24 12 0
56/12-43	25 12 0
32/1-44	25 12 0
114/2-44	7 11 0
153/3-44	30 4 0
14/2-44	25-12-0
	114 11 0

8. DEFECTIVE CHECK OVER THE REALISATION OF EDUCATION CESS LEVIED -

(a) With reference to, the information furnished by the Collector of Coimbatore in his P.B. No. 10/E/43 regarding the amount of Land-Cess and Education Cess actually collected in Fasli 1352 and anticipated collections in Fasli 1353, the amount of actual collection of Education Cess in Fasli 1352 (July 1942 to June '43) amounted to Rs. 2,20,303/- whereas the amount actually credited to the District Board funds during the period amounted to Rs. 2,19,660/- No enquiry was made as to short credit of Rs. 643/-

(b) In paragraph 5 of their Order No. M.S. 614 Education and Public Health dated the 28th April 1943 the Government sanctioned the proposal of the District Board to raise the rate of Education Tax levied in its area from 11 pies to 12 pies in the rupee of land revenue with effect from Fasli 1353 (July 1943) and requested the

Collector to see that the tax at the enhanced rate for nine months in the year was adjusted to the credit of the District Board. In spite of this anticipated collection of the cess for the period was adjusted by the Collector only at the old rate, viz., 11 pies per rupee and the Collector was not addressed regarding the short adjustment.

(c) In paragraph 3 (ii) of this order No. 314 Education and Public Health dated the 28th April 1943 the Government ordered the deduction of the overpayment of Rs. 17,439/- from the equivalent contribution due for the year 1942 - 43 in 1943 - 44 under section 37 of the Madras Elementary Education Act and the deduction was not made while claiming the contribution in the year 1943 - 44, nor was the amount refunded to Government till the close of audit.

9. RECEIPTS USED DIRECTLY FOR EXPENDITURE AND WITHOUT VOUCHERS -

The cholan crops of the Board Elementary School, Agn-hara Samakulam, were sold in public auction on the 13th December 1943 for Rs. 9/-. The Headmaster however, remitted a sum of Rs. 4-4-0 only, deducting an amount of Rs. 4-12-0 as representing charges incurred for its cultivation; and no vouchers were sent up in support of this statement. It is irregular to utilise the receipts for expenditure directly. In the absence of vouchers, the sum of Rs. 4-12-0 would, need recovery.

10. SCHOOL FEES - DEFECTIVE CHECK OF DEMAND COLLECTION AND BALANCE STATEMENTS -

A test check of the monthly demand collection balance statements of the school fees collections received from the headmasters disclosed the following defects. There was no recorded evidence of the statements having been scrutinised in the district board office.

(1) Vettaiyaranpudur school --- Return for February 1944

A sum of Rs. 8-6-0 was shown as collections made after 28th February 1944 and this was not brought forward in the return for March 1944 nor was the credit in the district board account pointed out.

(11) KALLIRATTI SCHOOL --- RETURN FOR APRIL 1943 -

The returns showed a collection of Rs. 5-11-0 and of its remittance, whereas credit for only Rs. 3/- was traceable and the balance of Rs. 2-11-0 remained unaccounted for.

(11) Punjaipuliampatti school - Return for November 1943 -

The total collections including the balance of the previous month amounted to Rs. 20-15-0 whereas a sum of Rs. 10-15-0 only was remitted leaving a balance of Rs. 10/- to be accounted for.

(1v) Punjaipuliampatti school - Return for July 1943 -

Out of the total collection of Rs. 24-6-0 made during the month a sum of Rs. 15-15-0 was shown to have been remitted by money order whereas credit was traceable only for a sum of Rs. 10-12-0. The balance of Rs. 5-3-0 still remained to be accounted for.

11. SUBSIDY FOR THE COST OF NON RECURRING TYPE OF EQUIPMENT FOR PRE VOCATIONAL TRAINING NOT RELIABLE DUE TO RELATED INFORMATION -

In his proceedings RC. No. 3139/B/1-43 dated the 3rd March 1944 the Director of Public Instruction called for a report regarding the total expenditure actually incurred so far from 1940 - 41 towards the cost of non recurring type of equipment for pre vocational training not later than 10th March 1944, definitely adding that if the information is furnished later than 10th March 1944, the local body will run the risk of not getting the subsidy. Nevertheless the required information was furnished only on 14th March 1944 and, as a consequence, the Director of Public Instruction in his proceedings No. RC. 3139/B/1/43 dated the 27th March 1944 declined to recommend any subsidy for the purpose. Thus the probable receipt of the subsidy is lost to the district board.

12. DEFECTIVE PREPARATION OF THE ESTABLISHMENT RETURNS - NON VERIFICATION OF SERVICE BOOKS AND NON MAINTENANCE OF LEAVE ACCOUNTS -

In several cases noted in item No. 95 of the Annual Objection statement for 1943 - 44 information regarding the date of birth of the teachers, was not furnished. An annual verification

of the service books for year ending with December 1943 has not yet been made. In many cases where leave was granted the leave account was not worked out to see the admissibility of the leave granted and the cases have been detailed in the objection statement for the second half year of 1943 - 44.

13. REGISTER OF ADVANCES RECOVERABLE -

The balance out standing under this head on the 31st March 1944 amounted to Rs. 38 379/- Out of this, a sum of Rs. 370/- represented the permanent advance or imprest granted to the several headmasters for the purchase of articles required for pre vocational training and the accounts for the year 1943 - 44 did not show that any expenditure was incurred out of the amounts by anyone. Consequently the withdrawal of such advances may, with advantage, be considered. Further no acknowledgement as to the holding of the amount on 1st April 1944 was obtained from any.

14. ABNORMAL DELAY IN THE RETURN OF OBJECTION STATEMENTS OR FURTHER REMARKS ON OBJECTION STATEMENTS

The monthly objection statements or further remarks thereon and the annual objection statements are to be returned with replies within fifteen days and two months respectively from the date of their receipt. The following objection statements or further remarks were, however, pending return with replies.

PARTICULARS	DATE OF DESPATCH FROM AUDIT OFFICE
Annual objection Statement for 1942-43	31 3 1944
Further remarks for April 1943	4 10 1944
Objection statement from May to August 43	19 3 1944
Objection statement for the second half of 1943 - 44	9 10 1944

15. The general result of audit may be considered fairly satisfactory.

16. The gross receipts and charges of the year were Rs. 6,98,152--5--0 and Rs. 7,05,141--0--6 respectively.

out.

17. One hundred and eighteen items of objections involving an amount of Rs. 1,491-11-0 were pending settlement at the close of the year as detailed below.

YEAR	NUMBER OF ITEMS	AMOUNT
U to the end of 1941-42		
1942-43	4	45 5 0
1943-44	113	797 10 0
	118	1,491 11 0

T. S. SIVASAI,
Assistant Examiner of Local Fund
Accounts, Western Circle,
S. A. L. B. N.

P.T.O.

Forwarded to the President, District Board, Coimbatore, in duplicate with the request that the report may kindly be returned, within 3 months to the District Inspector of Local Fund Accounts, Coimbatore, with your reply in triplicate duly approved by the District Board for submission to Government.

/ TRUE COPY /

E. Shankar

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS.

Elr/20/12/44/

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28/12

Local Administration Department.

From

Sri V.K. Palaniswami Gounder, M.L.A.,
President, District Board,
Coimbatore.

To

The District Inspector of Local Fund
Accounts,
COIMBATORE.

Roc.No.144/45-E.1, d/ 4-8-1945.

Sir,

Sub: Audit report for 1943-44 - Elementary Education Account - replies furnished.
Ref: L.F.No.7924/ d/ 30-12-44 of the Examiner of L.F.Accounts, Madras.

I forward herewith the Audit report of the Elementary Education fund account of this District Board for 1943-44 with my replies thereto in triplicate. A copy of Dt.Bd.Res. No.205 d/ 23-6-45 approving the replies is also enclosed in triplicate.

Sd. V.S.Ramalinga Gounder,
for President, District Board.

Copy to the Examiner of L.F.Accounts, Madras, with enclosures.

/True copy forwarded by Order/

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for President, District Board.

p.t.o.

PROCEEDINGS OF THE COIMBATORE DISTRICT BOARD, DATED 23-6-1945.

Read: Elementary Education - General:

Audit report of the Elementary Education Fund Account of the Coimbatore District Board for the year 1943-44 with draft replies.

D.B.Res.No. 205.

APPROVED.

Sd. V.K. Alaniswami Gounder,
President, District Bd.

/True extract/

Sd. V.S. Ramalinga Gounder,
for President, District Bd.

/True copy forwarded By Order/

nv/ 6.8.

(Adoo eril)

Para 1. No reply is necessary.

Para 2. Reconciliation between Cash Book and Accounts. The difference of Rs 8308-5-6 pointed out in audit has been reconciled and the reconciliation incorporated in the Cash Book for the month of March 1944 as suggested in audit and shown to the District Inspector of L.F. Accounts during local audit.

Para 3. No reply is necessary.

Para 4. 6 pending items of over two years 1937-38: The amount of Rs 12-12-5-0 was recovered in voucher No. 26, General Fund, of November 1944. Necessary records shown to the auditors

1941-42. This objection was settled in October 1944 and dropped.

The other four items involving a sum of Rs 636-12-0 relate to the defalcation and disciplinary action against those concerned has been taken and the matter is under enquiry.

Para 5(a). Defalcation of pay etc. of elementary school masters: The enquiry is being expedited and after the examination of one or two witnesses, final orders will be passed and copy of the proceedings sent to the District Inspector of L.F. Accounts, Coimbatore.

Para 5(b). Tools & plant register: Verification statements of tools and plants in the Board elementary schools has been called for from the L.F. Section Officers. These verified statements as and when received from them are written up in the register maintained in office. The register as verified is being completed and will be shown during local audit.

Para 6. Defective maintenance of Cash book:- The suggestion is noted for future guidance and all collections whether remitted into the treasury or not will be shown in the monthly accounts in future.

Para 7. Recognition wanting: Recognition obtained in Proceedings D.Dis.No. 20/45 d 12-1-45 of the District Educational Officer, Coimbatore (copy enclosed)

Para 8. (a). Defective check over the realisation of Education cess levied: The amount of Rs 642/- has been actually adjusted to Dt. Board Funds but was wrongly included in the general fund account on 17th March 1944. This is included in the amount of Rs 1176/- adjusted by the Treasury Deputy Collector, Coimbatore on 17-3-44. Necessary adjustment will be made from the general fund account.

(b) The amount of Educational Cess is collected by the Revenue Department along with the land revenue. The mistake was rectified by the Collector by directing the Tahsildar in the district to collect the balance of the education cess due in fasli 1353 (i.e.) at the enhanced rate. The amount due will be drawn on receipt of intimation from the Collector of Coimbatore and the fact intimated to the District Inspector of L.F. Accounts, Coimbatore.

(c) Refund of Contribution. The Government have not actually ordered the refund of Rs 17439/-. They have simply instructed that credit taken under this head in the budget for 1943-44 should be reduced, as the overpayment will be deducted from the contribution due in 1943-44. The payment of contribution of Rs 71,888/- due for 43-44 was sanctioned in G.O. No. 1561 d 15-11-43 and in G.O. No. 2255 d 13-6-44 the final adjustment of the contribution was ordered. A sum of Rs 1812-4-0 was refunded on 12-7-44. Under the above circumstances no refund seems necessary.

Para 9. Receipts used directly for expenditure and without voucher: The teacher has done this without knowing the procedure. Action has been taken against him and warned. Necessary vouchers received from the teacher then will be produced during local audit.

Para 10. School Fees - Demand Collection Balance statements.

(i) Vattikaranthur: In the statement for March 1944, the amount shown as arrears is Rs 33-6-0. This amount of Rs 8-6-0 probably is included in the amount of Rs 33-6-0. However, the headmaster is called on to reconcile this discrepancy raised in audit.

(ii) Board Higher Elementary School, Ballipatti: The explanation of the headmaster is called for and the discrepancy explained after receipt of information from him.

(iii) & (iv). These two items relate to the Bd. H.E. School, Kuzhur and not Pungal Pullamatti as pointed out in audit. The arrears of each month have been remitted by the headmaster in the subsequent months.

Para 11. Subsidy for the cost of non-recurring type of equipment for revocation of delay:

The delay was due to the change of the personnel of the clerk concerned and also due to want of

of particulars of expenditure in detail. There was only a delay of 4 days which was unavoidable. Information required by the Director of Public Instruction, Madras, was previously furnished twice and supplemental information only was delayed by 4 days. In view of the action taken and other unavoidable circumstances it is requested that the objection may be dropped.

Para 12. Establishment returns etc. The defects pointed out will be rectified.

Service Registers. The service registers are being verified upto date. Necessary certificates will be furnished therein and produced during local audit.

Para 13. Register of advances recoverable. The advances were made to the headmasters of the Bd. Higher elementary school where provocation instructions are introduced to enable them to meet the urgent incidental charges. These will be withdrawn when found unnecessary.

Acknowledgments as on 1-4-45 will be obtained and produced during the local audit.

Para 14. Objection statement pending reply. The first three statements have since been returned to the audit office with replies. The other objection statement will be returned soon.

Paras 15 & 16: No replies are called for.

Para 17. Action is being taken to settle the pending items of the objections.

Sd. V.K. Panniswami Gounder,
President, District Bd.

/True copy/

V.K. Panniswami Gounder
for President, District Bd.

Copy of B.Dia. No. 20/45 d/ 12-1-45 of the District Educational Officer, Coimbatore, and the Nilgiris.

Ref: From the Deputy Inspector of schools, Palladam Range No. 12/3/43 d/ 28-8-44 7-12-44.

Proceedings of the Divisional Inspector of schools, Coimbatore Division B.Dia. 352-61/44 dated 28-12-44.

Sub: Recognition - Rangasamudram Bd. H.S. School, Granted.

Permanent Recognition is hereby granted to the Board Elementary school, Rangasamudram in Palladam Taluk opened on 10-8-1943 by transfer of provision of the panickampatti Board school, since closed.

The school is given Recognition No. F. 25 and included in the list of schools and panickampatti Board school is removed from the Recognition list.

(True copy)

L.F. 4403

22/9/45

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies (two) of the President's reply and of the resolution of the District Board approving the same.

PARAGRAPHS 8(c) AND 11 OF THE REPORT: In view of the replies to these paragraphs, the objections have been admitted.

J.K. Samson
Assistant Examiner of L.F. Accounts.

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105/11/10
14/11/45
G.S. 1549 Edu. dated
NY

Mr. A. Raju - 1943-44

CEB - Mr. Raju

Comptroller -

Recorded.

Recorded.

28.9.45
28.9.45

29/9/45

Mr. S. S. S. ✓

Comptroller

Mr. K. S. S. ✓

Mr. S. S. S. ✓

Chg. Asst.

29/10/45

