

Edn and Pnl.

(194⁵) Department.

MS. SERIES.

G.O. No.

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Dated

1.10.45.

[Despatch Abstract.]

lit Report - 1943-44 - E.E.Fund - Dt.Bl. Trichinopoly -

Recorded.

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

Name of auditor: R. Gopala Ayyangar, District Inspector of
Local Fund Accounts.

Time taken for audit. From the 26th November 1944 to the 31st
January, 1945.

The Office of President was held by Sri B. Venkatachalam Pillai
B.A., B.L., M.L.A., from the 1st April 1943 to the 31st March 1944.

2. The receipts and payments during the year are shown in the
annual account appended, together with the opening and closing balances. The
opening balance in the cash book is in agreement with the closing balance of
the previous year after allowing for a credit of Rs. 244-4-0 made from deposits
after the close of the accounts of 1942-43. The closing balance in the cash
book viz., Rs. 88,889--11--8 agrees with the balance in the account for
March 1944, and is in agreement with the balance in the Treasury Pass Book
after allowing for outstanding cheques and unremitted revenue in hand at
the close of the year.

3. The more important irregularities are detailed below. Ir-
regularities of a minor nature have been detailed in objection statements
which should be read as part of this report.

PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

4(a) Two objections over two years old (viz., Item 7 of the
objection statement for January 1941 of Udayarpalayam taluk and item 4 (d)
(vide next paragraph) of the annual objection statement for 1941 - 42, are
still pending clearance. As these are over two years old, special steps
may be taken for their prompt and final clearance.

4 (b) DISCREPANCIES IN TOOLS AND PLANT PARAGRAPH 7 OF THE AUDIT
REPORT FOR 1941-42 AND ITEM 4 (d) OF THE ANNUAL OBJECTION STATEMENT FOR
1941 - 42: The discrepancies have not yet been settled in some cases. This
would need early ^{attention} action.

4 (c) EQUIVALENT CONTRIBUTION DETAILS WANTING PARAGRAPH 6 OF THE
AUDIT REPORT FOR 1942 - 43:- In respect of the education tax of Rs. 716-5-0
collected on royalties, information is yet not complete as to how much was
collected as the old rate of Rs. 20-0-4 in the Rupee and how much at Rs. 0-0-7
in the rupee. The collector has furnished the information in respect of
some ^{taluks} only for information to be obtained from the village officers direct,
the concerned officers have been addressed. The matter would need to be dealt

to be dealt with and settled expeditiously.

5 (a) DOUBLE PAYMENTS: On voucher No. 40 of September 1938, a sum of Rs. 16/- was drawn as house rent (for April to July 1938) of the building in which the Girls' School at Esanatham was located. Again four years afterwards, on voucher No. 310 of December 1942, the sum of Rs. 16/- was drawn. In item 18 of the objection statement for October to December 1942, objection was raised pointing out the case, as a double payment. The reply originally given was "The amount has been refunded by the Headmistress and in the payment when credit for refund was required to be pointed out it was found that there was no refund. In the circumstances the reply above when a case of double payment was pointed out is noteworthy."

The connected papers show that the sum drawn in September 1938 was not disbursed to the house owner but misappropriated by the then Headmistress whose services were dispensed with in July 1939. Before the acquittance for a month was received, the rent for subsequent months should not have been disbursed. ^{On} the ground the whereabouts of the Headmistress are not known, it is now proposed to write off the amount and the final decision is awaited.

5 (b) The supplemental claim for April 1943 amounting to Rs. 4/- being the pay of two teachers of Zamin Alamaruthupatti school - Karur Taluk was drawn twice on voucher No. 179 of May 1943 and voucher No. 187 of June 1943. The amount paid for the second time was recovered on 2nd June 1944 after it was pointed out in audit.

6. MONEY ORDER COMMISSION DRAWN IN EXCESS: Against Rs. 87/- due as money order commission for sums to be remitted to the schools in Kulitalai taluk, a sum of Rs. 94-8-0 was drawn on voucher No. 252 of June 1943. The mistake was noticed in the next month and the sum got back from the postal department on 4th August 1943.

7. INCREMENTS DRAWN IGNORING ORDERS OF STOPPAGE: While refixing the pay of a teacher of Pachampatti school - Lalgudi taluk - the fact that already orders were passed withholding increment for six months without postponing future increments, was ignored and a sum of Rs. 6/- paid ^{recovered} regularly on voucher No. 93 of December 1943. This was ~~recovered~~ in January 1945 after it was pointed out in audit.

- 3 -

8 BILL PASSED AS ON DUTY WHILE QUESTION OF LEAVE WAS PENDING ETC: A teacher of Karambapatty school - Karur taluk was absent from duty for 5 days from 6th April 1943. The nature of leave to be given was under consideration and it was decided on 23rd June 1943 only that it should be leave on private affairs. In the meanwhile and before a decision was arrived at, the original bill for April 1943 was passed in May 1943, as if the teacher was on duty for the full month.

At least after the decision in June 1943, the excess over half pay, amounting to Rs. 2-1-0 could have been recovered in the bill for June 1943. The recovery was actually made in December 1943 only on voucher No. 244.

9. SCHOOL DISRECOGNISED: The recognition of the Boys' school at Inam Ammapatty was withdrawn from 1st November 1943 by the District Educational Officer in his No. 1131.C/43 dated 28th September 1943. The school was however continued and Government addressed. In Memorandum No. 53188 p. 2. E.n., dated 1-12-1944, Government declined to interfere, and ordered the closure of the school without further delay. The school was closed from 17th January 1945. The District Educational Officer has been addressed to accord recognition for the period from 1st November 1943 to 16th January 1945. *The result is awaited.*

10. ADVANCES LONG ~~UNRECOVERED~~ OUTSTANDING: Sums aggregating Rs. 56-1-6 advanced as far back as July 1942 for conveyance of stationery articles were still not completely adjusted. At the close of audit there was a balance of Rs. 19-3-11 outstanding. It is improper to keep such advances outstanding for so abnormally long periods.

11. TOOLS AND PLANT DISCREPANCIES: The discrepancies noticed in the annual verification of tools and plant and furniture in the schools are yet to be finally settled in respect of differences noticed from 1941-42 onwards and objections on this are outstanding in each annual objection statement. As regards 1943-44 there were also cases of verified statements themselves not having been received yet in the District Board Office.

(P.T.O.)

12. The result of audit may be considered

SATISFACTORY.

13. The gross receipts and charges of the year were Rs. 5,71,152 - 15 - 5, and Rs. 5,86,447 - 8 - 7 respectively.

14. The number and amount of objections outstanding at the close of audit are detailed below.

Y. E A R.	NO. OF ITEMS.	A M O U N T.
1940 - 1941.	... 1	Rs. ..
1941 - 1942.	... 1	Rs. ..
1942 - 1943.	... 5	Rs. 41 0 0
1943 - 1944.	... 30	Rs. 270 13 6
T O T A L	... 37	Rs. 311 13 6

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund
Accounts, SOUTHERN CIRCLE, TRICHY.

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

(TRUE COPY)

SUPERINTENDENT.

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

Mvl. 10-2-45.

KA 14/2

ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
BY DISTRICT BOARD FOR THE YEAR 194 - 194 .

As.	FEB 16 1940	Actuals, 194 - 194 . Total.	Final Budget Appropriation.
OPENING BALANCE.	103940-0-10		1,06,184
to - Machinery.	+ 244 4-0		
X.	152686-9-0		1,50,000
allies under the Pla-			
tion Act.			
Investments etc.	19-15-5		20
...			
...			20
...			
...	1508-15-9		400
Section 87 of the			
tion Act.	84883-5-0		84,167
proviso to section 87			
ly. Education Act.	209083-0-0		2,07,514
from the General			
nt of temporary allo-			
s. 4/-			
purposes.	119,890-0-0		1,19,890
alized.	500-0-0		
ver d.	581-2-3		1,000
Refunds.			
Amount transferred			
to Capital.	3424-2-0		13,000
Total:	564728-13-5		5,50,011
Capital.			
to.			
contributions.			15,000
on General Account			
alized.			
ferred from Grd.	3424-2-0		13,000
...	3000-0-0		
Total:	6424-2-0		26,000
Machinery & Capital.	571152-15-5		5,76,011
being opening	675837-4-3		6,82,19

Needs.	Actuals 194-4	Total.	Final Appropriation
Expenditure - Ordinary.			
Salaries and allowances.	49,868-5-0		5,26,910
Wages and servants.	6820-4-0		7,990
Education tax - Collection charges.			
Contribution to Provident Fund.	21204-0-0		23,000
Travelling allowances.	1199-4-0		1,550
Gratuity.	1142-8-0		1,350
Cont. purchase of equipment--			
Cont. repairs.			
Other items.	30213-15-0		33,790
Equipment--	16766-1-7		19,020
Furniture and apparatus.			
Library books and maps.	114-13-0		1,100
Other items.	153-0-0		200
Prizes and scholarships.	827-1-0		1,740
Repairs to buildings.	30-0-0		30
Contribution to Panchayats.	7337-13-0		13,684
Interest on and repayment of debt.	234-8-0		240
Investments made.	500-0-0		
Advances recoverable.	795-4-0		1,000
Total.	580023-6-7		6,41,664
Expenditure - Capital.			
Buildings and buildings.			
Equipment--	6364-0-0		29,200
(1) Furniture and apparatus.			
(2) Library books and maps.	60-2-0		3,500
(3) Investments made.			500
(4) Other items.			
Total.	6424-2-0		34,200
Total expenditure (Ordinary and Capital).	586447-8-7		6,75,864
Total, closing balance.	88457-11-8		6,331
Total, including closing balance.	675337-4-3		6,82,195

Relw p l
5-2-45

Draft Replies to the Audit Report on the Elementary Education Funds for 1943-44.

SPECIALLY URGENT.

- Para 3. Will be replied to separately.
- Para 4. (a). The matter is under investigation and will be settled early.
- Para 4. (b). The discrepancies will be reconciled before the next audit.
- (c). Details for the collection of Education Tax amounting to Rs. 696-3-5 have been furnished to Government in this Office Re. 81/437/44 dated 23-6-45. Particulars for the collection of cesses of Rs. 61-9-8 are yet awaited from the Revenue Department.
- PARA 5. (a). Though the District Board in its Resolution No. 819 dated 24-2-45 has written off the amount of Rs. 16/- as irrecoverable the Examiner of L.F. Accounts has recommended to make good the loss from the subordinates responsible for this irregular payment. The matter is therefore being further investigated. The final decision will be reported.
- PARA 5. (b). The mistake is regretted.
- PARA 6. Such mistakes will be guarded against in future.
- PARA 7. Such mistakes will be avoided.
- PARA 8. Such mistakes and delays will be avoided.
- PARA 9. The recognition of the Board School, Innam Ammapatti has been restored upto 17-1-45 (the date of its closure) by the District Educational Officer, Trichy in his R.C. 8--6--D/44 dated 27-3-45.
- PARA 10. The advances amounting to Rs. 9--3--6 only still remain to be adjusted. The adjustments will be made shortly.
- PARA 11. The statements have been received duly verified. The discrepancies will be reconciled before the next audit.
- PARA 12. NOTED.
- PARA 14. The outstanding objections will be settled as early as possible.

G.S. 9/7.p.

FOR PRESIDENT.

25/7/45
23/7/45

PROCEEDINGS
MEMORANDUM OF THE

Post Box No. _____ Telegraphic Address _____

Name _____

No. _____, dated _____ 19 _____

Short title _____

READ—the following:—

Extract from the proceedings of the Trichinopoly District Board at its urgent meeting held on 21/7/1945.

Read—Communication L.F.9490 dated 14/2/45 from the Examiner of Local Fund Accounts, Madras forwarding the audit report on the Elementary Education Fund accounts of the District Board for the year, 1943-44.

ii/. Replies of the President thereto.

RESOLUTION NO.122.

Draft replies approved.

Sd/-B.Venkatachalam Pillai
President.

/True extract/

asv. 23/7/45.p

President

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Examiner's Office.

Subject:- Audit Report- 1943-44- Elementary Education Fund- Trichinopoly District Board.
Replies.

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Forwarded to the Secretary to Government, Education and P.H. Department with copies of the President's replies and the resolution of the District Board.



K. Venkatesan
Assistant Examiner of L.F.Accts.

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