

Sp. (194⁵) Department.

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G.O. No.

288

Dated

14.2.45

[Despatch Abstract.]

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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

Name of auditor: Sri P. Kuttikrishnan Nair,
District Inspector of Local
Fund Accounts.

Time taken for audit: From the 21st August 1944 to the 5th October, 1944.

The office of President was held by Sri K. Sitarama Reddiar, B.A., B.L., during M.L.A. (Central) during the year.

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. The closing balance in the cash book, viz., Rs. 84,248/9/5 agrees with the balance in the account for March 1944 subject to the differences or adjustments shown in the margin 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. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. PENDING PARAGRAPHS OF THE PREVIOUS AUDIT REPORT (i) PARAGRAPH 6 OF AUDIT REPORT FOR 1942 - 43: Subsidy refunded in excess to the credit of provincial funds. The sum of Rs. 36/- refunded in excess was pending recovery from Government.

(ii) PARAGRAPH 9 OF AUDIT REPORT FOR 1942 - 43: In Government Memorandum No. 27776-A.1 E & P.H., dated 20th June 1944, the re-employment of the teacher Sri E.H. Kuppanna Rao, on the pay drawn by him on 10th September 1942, after his resignation was accepted, was held to be irregular. In pursuance of this order, the provident fund account of the teacher remained to be closed and the excess salary and leave allowance paid for the period from 14th November 1942 to 30th October 1943, viz., Rs. 74/3/- remained to be recovered!

4 (iii) Paragraph 13 of the audit report for 1942-43:

Disbursement of salary of teachers - Irregularity in procedure; The orders of Government on the subject are awaited.

5. EXCESS DRAWAL OF SUBSIDY: In G.O.No.627 Edn., dated 1st May 1943, a sum of Rs. 4,842/- was sanctioned as subsidy towards the salary of pre-vocational instructors employed in Higher elementary schools during the year. The amount was also adjusted in monthly instalments in the year. In respect of the schools mentioned below, teachers were not however employed throughout the year owing to want of qualified hands. This resulted in an excess drawal of subsidy to the extent of Rs.427/12/-; as detailed below. The amendment would need to be refunded to Government.

Name of School	Amount of Salary paid Rs.			Subsidy Rs.			Subsidy Rs.			excess Rs.		
	No.	P.	A.	No.	P.	A.	No.	P.	A.	No.	P.	A.
Thyagaradurgam..	216	15	0	120	0	0	108	8	0	11	8	0
Rishivandiam.	151	12	0	120	0	0	75	14	0	44	2	0
Ananthapuram.	238	8	0	120	0	0	119	4	0	0	12	0
C.Palayam.	78	13	0	120	0	0	39	7	0	80	9	0
Tirukeiluvu (Girl)	128	0	0	120	0	0	64	0	0	56	0	0
Valavanur (girls)	30	11	0	120	0	0	15	6	0	104	10	0
Gidangal.	73	0	0	120	0	0	36	8	0	83	8	0
Vallimedupet.	26	7	0	50	0	0	26	7	0	13	4	0
Mangalampet.	97	13	0	50	0	0	48	15	0	1	1	0
Olakur.	97	13	0	50	0	0	48	15	0	1	1	0
Merkanam.	97	13	0	50	0	0	48	15	0	1	1	0
Valudavur.	96	11	0	50	0	0	48	6	0	1	10	0
Kolliandur.	93	15	0	50	0	0	47	0	0	3	0	0
Kachirayapalayam	97	13	0	50	0	0	48	15	0	1	1	0
Gingee.	97	13	0	50	0	0	48	15	0	1	1	0
Total ..										427	12	0

6. ACQUITTANCES WANTING: In respect of salary paid to the teachers noted below, stamped acquittances in support of the payments were not produced. They would need to be obtained and produced early.

V. Vedantha Mudaliar .. Rs.21/- paid for February 1944
Mathur school.

V. Doraisami Pillai..Teacher Roshani A.D. school W.27/-
paid for February 1944.

S. Doraisami Pillai Rs.22/- paid for February 1944.
Syed Abdul Hamid Sahib, teacher, Srivali Moh.Boys' School
Rs.22/- paid for February 1944.

7. SERVICE REGISTERS - DEFECTS: In respect of 32 cases detailed in item 3 of the annual objection statement, leave accounts were not worked out and produced for verification of the correctness of the leave granted. The omission needs to be remedied early.

8. TOOLS AND PLANT RETURNS: DEFECTS: Statements showing articles of tools and plant in existence at the end of the year were not obtained from the Headmasters of the schools referred to below. Early action is called for to obtain the same and reconcile the discrepancies if, any, noticed.

Tirudivanam Taluk School No. 34, Pudukkuppam.
87, Vitalpuram.

Chidambaram Taluk.

7, Kilumungaladi.
 31, Agara Alampadi.
 42, Vilagam.
 44, Muthur girls.
 49, Porto Novo Moh. Girls.
 50, Athivarahanaatham.
 70, Burvanagiri girls.
 73, Perumathur girls.
 101, Udayakudi girls.
 109, Kallumanna coil girls.
 114, ~~Srinivasan~~ ^{Srinivasan} girls.
 115, ~~Srinivasan~~ " "
 126 Palayamcottah girls.
 134 Lalpet girls.
 139 Ayankudi do.
 140, ~~Ayankudi~~ girls.
 146 ~~Mudanai~~ girls.
 68 Mudanai girls.
 34 Athipattu.
 35x ~~Palipattu~~ Palipattu.
 45 Kankurupattu.
 6 Thepettai.
 8 Meenanur Moh. Boys.
 9, Chinthaipalayam.
 17 Ariyur.

Vridha chalam Taluk.

Gingee taluk.

KALLAKURICHI TALUK.

39 S. Pandavoor.
40 Vadapoompanapadi.
46 Viruguvoor.
68, Periapavadi.

9. The general result of audit may be considered satisfactory.

10. The gross receipts and charges of the year were Rs. 7,74,782/1/6 and Rs. 7,58,760/7/6 respectively.

11. SIXTY items of objections involving an amount of Rs. 379/9/- were pending settlement at the close of audit, as shown below.

(P.T.O.)

Y E A R. NO. OF ITEMS. A M O U N T.

1942-43.	6	166 8 0
1943-44.	54	215 1 0
	60	379 9 0

P.V. ANANTHANARAYANA AIYAR,
Assistant Examiner of Local Fund
Accounts: Southern Circle: Trichy.

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

Duplicate copy of the final statement of audit of the
Elementary Education fund accounts of South Arcot
District Board (for the year ended 31st March 1944)
is herewith forwarded to the Secretary to Government,
Local Administration Department, Madras with reference
to Rule 53(d) of Schedule IV of the Madras District
Municipalities Act, 1930. The original was forwarded to
the Executive Authority in L.F.No. 5055 dated 27.7.1944.

/True copy/

L. Ananthan
Superintendent,

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

Mvl.26/10/44.

my 26-10-44

Annual Account of Receipts and Charges of the Elementary Education Fund
of the South Arcot District Board for the year 1943-1944.

Heads.	Actuals, 1943-44.		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Opening Balance ..	68226	15 5			57090	- -
<i>Receipts—Ordinary.</i>						
(1) Education tax	1,76565	- -			169800	- -
(2) Fees and penalties under the Elementary Education Act						
(3) Income from investments, etc.						
(4) School fees	8	15 -			160	- -
(5) Endowments						
(6) Contributions					1500	- -
(7) Other receipts	2900	9 6				
(8) Government grant—					127,350	- -
(i) Under section 37 of the Elementary Education Act.	1,27,395	- -				
(ii) Under proviso to section 37 of the Elementary Education Act.	3,82,135	4 -			3,82,290	- -
(9) Contribution from the General Account—						
(a) For payment of temporary allowance of Rs. 4.					85880	- -
(b) For other purposes	85,880	- -				
(10) Investments realized						
(11) Advances recovered	233	13 -				
Deduct—Refunds	443	7 -				
Deduct—Amount transferred to Capital.	3324	12				
Total ..	7,71,301	14			7,66,980	- -
<i>Add amount relating to endowment Receipts—Capital.</i>						
1. Government grants						
2. Endowments and contributions						
3. Loans						
4. Contribution from General Account—Ordinary						
5. Investments realized						
Add—Amount transferred from Ordinary ..	3324	12			7500	- -
Total ..	3324	12			7500	- -
Total, Ordinary and Capital ..	7,74,782	16			7,74,480	- -
Grand total, including opening balance ..	8,43,009	11			8,31,570	- -

Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Staff-Salaries and allowances of the									
<i>Expenditure—Ordinary. DE 00</i>									
1. Staff—	766	6	-						
Salaries and allowances	85	-	-				1900	-	-
Masters ..	170	14	-				630	-	-
Clerks and servants ..	43	7	-				150	-	-
Education Tax—Collection Charges ..	5,94,180	14	-				6,01,740	-	-
Contribution to Provident Fund ..	46,896	14	-				46,900	-	-
Travelling allowances ..	4,018	14	-				14,060	-	-
Stipend of teachers sent for training ..	36	-	-						
2. Contingencies and equipment—	33,657	-	-				34,000	-	-
Contingencies ..	1,009	10	-				1,200	-	-
House-rent ..	30,293	9	-				500	-	-
Other items ..	27,544	11	-						
Equipment—									
Furniture and apparatus ..	105	9	-				2,000	-	-
Library books and maps ..	15	-	-				15	-	-
Other items ..									
3. Prizes and scholarships ..									
4. Repairs to buildings ..	3387	11	-				10500	-	-
5. Contribution to panchayats ..									
6. Interest on and repayment of debt ..	2772	-	-				2800	-	-
7. Investments made ..									
8. Advances recoverable ..									
Total ..	7,55,289	3	-				7,78,230	-	-
Add amount relating to									
<i>Expenditure—Capital.</i>									
1. Lands and buildings ..	147	34							
2. Equipment—	3324	12					7500	-	-
(1) Furniture and apparatus ..									
(2) Library books and maps ..									
(3) Investments made ..									
(4) Other items ..									
Total ..	3324	12					7500	-	-
Total, Expenditure (Ordinary and Capital) ..	7,58,760	76					7,85,730	-	-
Total, closing balance ..	84,248	95					45,840	-	-
Grand total, including closing balance ..	8,43,009	011	8,43,009	-	11		8,31,570	-	-

12th October 1944.

12/8

Mundli Krishna Rao
District Inspector of Local Fund Accounts.
South Arcot

Education-Elementary-Audit Audit report - 1943-44 - draft
replies - submitted.

- Para 1. No remarks.
Para 2. No remarks.
Para 3. Vide replies under each item.
Para 4(1) The excess sum of Rs.86/- refunded to Provincial funds will be short adjusted while refunding the excess subsidy drawn for 1943-44.
- 4(11) A sum of Rs. 74-3-0 being the excess salary and leave allowance paid to the teacher E.H.Kuppanna Rao has since been recovered from his Provident Fund amount and credited to Elementary Education funds in October 44. (Page 47 of Volume 13) Cash book.
- 4(111) Government in their order No.Memorandum No.42130 Education and Public Health dated 10th October 1944 have stated that it is not advisable to continue the practice of sending a consolidated cheque for the monthly establishment charges of a group of schools to the Headmaster of a school centrally situated within the group. This system has since been discontinued.
- Para 5. The excess provincial subsidy of Rs.427-12-0 drawn will be refunded to provincial funds.
- Para 6. Stamped acquittances have since been called for and they will be produced for audit.
- Para 7. Leave accounts have since been worked out and produced for verification.
- Para 8. Steps have been taken to get the returns from the Head Masters of Board Elementary Schools.
- Para 9. Noted.
- Para 10. Noted.
- Para 11 Of the 6 items relating to the year 42-43 four have since been cleared. Of the 54 items for 43-44, 31 items have also been cleared. Only 23 items are still pending. Steps are being taken to reduce the pending items.

R.R.16-1.Exd.

For President, District Board.

Extract from the proceedings of the South Arcot District Board, Cuddalore passed at its meeting held on 6-1-1945.

Resolution No.2 (Audit).

Read audit report on the Elementary Education fund accounts of this Board for the year 1943-44 with draft replies.

Draft replies approved.

Sd.K.Sitarama Reddi,
President, District Board.

/True extract/

R.R.Exd.2

38.535/ur
Rt. Hon. Mr. R. Nageswami
Chk. H.H.B.S. Seetharam - with medical
department.

R. Nageswami Chk. Head Master
Bd. School, Seetharam + Dr. Alor No 2715

has applied for a loan of Rs 60/- with from
his D.F. account for his wife's medical
department. His pay is Rs 22/- and the amount
at his credit in the Suburban account
is Rs 63-14-0 with. The interest loan of
Rs 20/- granted to him in Feb 41 has been
repaid completely in June 41 with +
have been of the D.F. account is required
under Rule 18 of the D.F. rules.

Consequently he is entitled for a loan
of Rs 30/- with, i.e., 50 % of his accumulated
and have been of the D.F. account is required
is required for the account applied for is
to be granted. There is a sum of Rs 36-10-0
is due to the Suburban Company in August.

Letter.
On 11.5.44 the District Board has
has recommended the grant of the loan.

for order.
The Board has
given a loan of Rs 30/-
with a balance of Rs 6
to the Board - meeting
at 20.12.43

58.535/ur

58.535/ur

58.535/ur

58.535/ur

58.535/ur

P 2 of

P 1 of

6929
29.1.45
Examiner's Office.
Subject:- Audit Report- 1943-44- Elementary Education
Fund- South Arcot District Board- Replies.
04301
Forwarded to the Secretary to Government, E. and P.H.,
Department with copies of the President's replies
and the resolution of the District Board.
20 JAN 1945
Assistant Examiner of Local Fund
Accounts.

20/3/9 of cr. 4307A from the Examiner of local funds
Account - 8929, 29.1.45.

Avon report - 1943-44
Elementary Ed. fund 388 Education dated 14.3.45.
Li. By South Avon - 1/2
Recorded

12/4 informed that no portion of the savings in
the O.D.S. South Avon is
of 0.45-1.20
not be refundable: ~~the attention of the Ex. of L. 7~~
Account is invited to ~~South Avon 227.72~~ 8.2.45
1.2.45 2.2.45 19.5.44 10.3.45

no O.D.S.
South Avon
one £ m of L. 7
on D.O. (not)
Dpd with
enclo (P.P. 1-4425)
16/3.



At. 12924/42

06422

The Secretary to Government,

Local Administration Department,

MADRAS.

THRO'

The Special Officer,

Malabar District Board,

CALICUT.

The Humble memorial of Mr. Govindan Nambiar,
Head Master, P. B. School, Kottila, Kharakkal Taluk.

Respectfully Showth

(1) That on account of the present war condition the market prices of rice, cloth, kerosene, gingily oil, coconut oil and other necessities of life have abnormally increased. This is clear even from the index tables published by Government.

(2) That in Malabar, the rice in price has been the highest in the Presidency.

(3) That, consequently, the memorialist finds it extremely hard to

and his family on his present salary of Rs. 22.