

Edu. and P. H. (1945) Department.

Mis. SERIES.

G.O. No.

671. Edu.

Dated

30. 4. 45

(10)

[Despatch Abstract.]

Audit Report : 1943.44 - Elementary Education.
Fund :- District Board, Tanjore - Recorded.

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 TANJORE DISTRICT BOARD TANJORE DISTRICT
FOR THE YEAR 1943-44.
::0000::

Name of auditor : Sri V. Ranganathan
Dt. Inspector of L.F. Accounts.
Time taken for audit: From 4th September 1944 to 17th November 1944.

The office of President, district board was held by Sri V. Nadimuthu Pillai, ~~XXXXX~~ M.L.A., 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. 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. 140495-1-3 agrees with the balance in the account for March 1944 subject to the difference explained in paragraph 3 below. The sum total of the closing balances according to the cash books relating to the general and Elementary Education Funds 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. (a) The balance on 31st March 1944 under Elementary Education Fund as per account is Rs. 153506-15-4. This sum included the cash balance with both the Engineers under the Fund amounting to Rs. 13011-2-1 which was not taken into account in the Elementary Education Fund Cash book. Another sum of 0-12-0 which was transferred to the Elementary Education Fund from the General Fund representing sale proceeds of avenues in a school compound wrongly credited to General Fund in the first instance was not taken credit in the Elementary Education Fund cash book.

(b) Besides the above differences between the cash book and the account an erroneous credit of Rs. 350/- was taken in the account under advances recovered in the Elementary Education Fund - Vide paragraph 16. below. This wrong credit would need to be reversed. The correct closing balance in the Elementary Education Fund account on 31st March 1944 should

-2-

should correctly be Rs.153156-15-4 including the Endowment balance of Rs.233-4-1.

(c) The amount required towards the payment of the Provident Fund Bonus on account of the ~~xxxx~~ several Elementary School masters for the year 1943-44 was met from the general funds and the sum of Rs.29000 was debited to the general account under Advances Recoverable pending recovery from the Elementary Education Fund in due course. This amount should have correctly been charged in the Elementary Education Fund accounts of the years. If this had been done, the expenditure would have far exceeded the budget allotment for the year as the bonus for 1942-43 was charged in the Elementary Education Fund Account of 1943-44. Necessary steps should be taken to provide for the payment of 2 years' Bonus in the accounts of 1944-45 towards the clearance of the advance paid for 1943-44 and to meet the Bonus for 1944-45 and thus avoid one year's arrears.

4. ANNUAL OBJECTION STATEMENT:

The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this audit report.

PENDING OBJECTIONS OF PREVIOUS YEARS.

5. PARAGRAPH 4 OF THE AUDIT REPORT 1942-43 -(PARAGRAPH 4 OF 1935-36) EDUCATION TAX DUE FROM THE PANCHAYAT BOARD TIRUTURAIPUNDI Rs.13-10-6.

This amount is still pending receipt from the Tiruturaipundi panchayat board. It may be ascertained whether there is any prospect of recovery of this amount, and if not, steps may be taken to eliminate this item from the demand.

6. PARAGRAPH 6 OF THE AUDIT REPORT 1942-43 UNRECOGNISED SCHOOLS:

The recognition of the Tirupuvanam school (Papanasam taluk) is still pending. The result of the correspondence with the Educational authorities may be intimated. The Expenditure incurred on this school in 1942-43 was Rs.63-12-0.

7. PARAGRAPH 8 OF THE AUDIT REPORT 1942-43 - MISSING NOTE BOOKS - NOTES OF LESSONS AND INSPECTION NOTES:

It is finally noticed that 2211 notes of lessons costing Rs.2,625-9-0 and 200 notes of Inspection costing Rs.237-8-0 have not been accounted for. This is under separate consideration.

8. PARAGRAPH 11 OF THE AUDIT REPORT FOR 1942-43 ACQUITTANCES WAITING:

Acquittances still remained to be produced for 2 items aggregating Rs.3-4-0 (Rs.5-0-0 + 3-4-0). They would need to be obtained and produced without further delay.

9. SALE OF SITE - SALE PROCEEDS PENDING REALISATION:

An old school site in Tiruvidavasal village was sold in public auction on 24th October 1943 with the approval of the Collector, for Rs.56/- The sale list was not available in the file. Except the initial deposit of Rs.10/- taken from the bidder, no further amount was realised. The realisation of the balance of Rs.46/- would need to be expedited and the entry deleting this property from the Register of immovable properties may be pointed out.

10. UNRECOGNISED SCHOOLS:

The following schools on which expenditure was incurred during 1943-44 still remained to be recognised by the Educational authorities.

	Rs.	as	ps
Thirubuvanam	394	5	0

In respect of Thirubuvanam school, an expenditure of Rs.63-12-0 was incurred during 1942-43 also--vide paragraph 6 supra. It was explained that the school was closed in 1944-45 and that the question of ratification of the expenditure was under correspondence with the educational authorities.

11. ACQUITTANCES WANTING:

A test check of the acquittances in respect of payments made in the months of July 1943 and March 1944 revealed that in as many as 32 cases involving Rs.777-6-0 acquittances still remained to be produced - Vide details in item 1 of annual objection statement for 1943-44. It is not clear

how the paybills of subsequent months were passed without obtaining acquittances in these cases.

12. COMPULSORY EDUCATION - LEVY OF PENALTY:

A sum of ~~XXXXXX~~ Rs. 53-4-0 was levied as penalty in connection with the enforcement of compulsion in the Tiruvadi area. No amount was collected in the year. The records connected with the levy of the penalty may also be produced to check the correctness of the levy in accordance with the rules under the Act.

13. STOCK ACCOUNT OF STATIONERY ARTICLES:

Under dates 27th April 1943 issues were noted in the account relating to the distribution of Statutory article for the year among the several schools under the District Board. The quantities comprised of

283 Reams of S.F. paper
35 Quires of Blotting paper
50 gross steel nibs.
27 gross pencils.
and other various articles.

The statement of distribution showing the names of the several schools and the articles distributed for each and the acknowledgments of the respective headmasters were not available. It was stated that these records were removed by a clerk who was suspected of malpractice in this matter. When on the receipt of a complaint from a headmaster, the matter was taken up for enquiry, the clerk was charge sheeted. Among other charges, he was also charged for having entered into the office room on the night of 6th July 1943 and stealthily removed certain records, and for his failure to maintain properly the records relating to the distribution. The clerk was removed from service and in the final orders it was observed by the President that in the absence of the relevant records, it was not possible to assess the exact loss caused to the board, and that in view of the fact that the clerk was being removed from service, the question of recovery of the loss be waived.

14. TOOLS AND PLANT REGISTERS:

The annual return of tools and plant obtained from the schools in the Tiruturaipundi taluk were being checked with the registers in the office. The result is awaited.

15. SERVICE REGISTERS:

A list of service books that were not produced to check the correctness of leave and increments granted during the year is given in the annual objection statement item 6. Leave accounts were not worked in several cases even when leave had been sanctioned and entries of leave were not noted in even in the service registers in many cases.

16. REGISTER OF ADVANCES RECOVERABLE - DISCREPANCY:

According to the register of advances maintained in the Elementary Education Section, the total amount of advances recovered during the year was Rs. 1453-10-11 while Rs. 1808-10-11 was noted as receipts in the annual account. The difference of Rs. 350/- represented double credit given - once in November 1943 and again in February 1944 towards the cost of forms. It is not clear how this could have been left unnoticed unless it be that

that the register was not written up then and there. The discrepancy in the account would need to be set right and the excess credit expunged. If the figures in the register had been tallied with those in the account, this mistake could have been detected earlier. The corresponding debit was however given in the general accounts under management - contingencies.

17. RESULT OF AUDIT: The general result of audit may be considered satisfactory.

18. RECEIPTS AND CHARGES: The receipts and charges of the fund during the year were Rs.852366-4-11 and 771313-12-11 respectively.

19. OBJECTIONS PENDING SETTLEMENT: One hundred items of objections involving Rs.2232-13-0 were pending settlement.

Year.	No. of items	Amount.
		Rs. as ps
1935-36	1	13 10 6
1940-41	1	- - -
1942-43	8	97 8 0
1943-44	90	2121 10 6
	<u>100</u>	<u>2232 13 0</u>

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of L.F. Accounts,
Southern Circle, Trichinopoly.

Forwarded to the President, district board, Tanjore in duplicate with the request that the report may kindly be returned within two months to the District Inspector of local fund accounts Tanjore with your reply in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

K. Raghavan
SUPERINTENDENT,
Office of the Examiner of L.F. Accounts,
Madras.

EW
9/11

Annual Account of Receipts and Charges of the Elementary Education Fund of the Tanjore District Board for the year ending 1944.

Heads.

Actuals
1943-

TRICHINOPOLY
10. APR. 1945
Total

Final
Budget
appropriation.

Opening balance

71,954--7--4

33,385--0--0

Receipts-Ordinary.

(1) Education tax	2,06,623--4--2	2,05,280--0--0
(2) Fees and penalties under the Elementary Education Act		20--0--0
(3) Income from investments etc.	75--7--0	120--0--0
(7) Other receipts	1,388--14--5	1,000--0--0
(8) Government grant-		
(i) Under section 37 of the Elementary Education Act	1,09,882--13--0	1,09,370--0--0
(ii) Under proviso to section 37 of the Elementary Education Act.	2,52,785--0--0	2,52,820--0--0
(9) Contribution from the General Account--		
(b) For other purposes	2,80,000--0--0	2,42,350--0--0
(11) Advances recovered	1,808--10--11	2,000--0--0
Suspense account	-72--9--5	
Deduct-Refunds	-15--8--0	
Deduct-Amount transferred to Capital	-5,000--0--0	14,700--0--0

Total

8,47,476--0--1

7,98,260--0--0

Endowments-Receipts

280--4--10

120--0--0

Receipts-Capital.

1. Government grants	100--0--0	
3. Sale of land	10--0--0	
Add-amount transferred from Ordinary	5,000--0--0	14,700--0--0
Total	5,110--0--0	14,700--0--0

Total, Ordinary and Capital

8,52,866--4--11

8,13,080--0--0

Grant total, including opening balance.

9,24,820--12--3

8,46,465--0--0

Expenditure-Ordinary.

1. Staff--

Salaries and allowances (District Board Education Officer & staff).	9,706--3--0	12,590
Masters	6,40,917--11--2	6,38,3
Clerks and servants	3,090--6--0	
Gratuity	811--3--0	1,
Contribution to provident fund	29,696--0--0	30
Travelling allowances	1,865--9--0	

Contingencies and equipment--

House rent	39,701--8--0	41,000--0--0
Other items	29,756--3-11	40,000--0--0

Equipment--

Furniture and apparatus	69-11--0	
Library books and maps	220--4--0	3,000--0--0
Other items	17--2--0	

4. Repairs to buildings	12,065--5--0	30,000--0--0
6. Interest on and repayment of debt	802--0--0	800--0--0
8. Advances recoverable	151--0--0	2,000--0--0

7,68,870--7--1 8,00,400--0--0

Endowment-account

46-13-10 120--0--0

Expenditure-Capital.

1. Lands and buildings	447--0--0	8,330--0--0
2. Equipment--		
(1) Furniture and apparatus	1,414--4--0	5,000--0--0
(2) Library books and maps	426--0--0	7,870--0--0
(4) Other items	109--4--0	

Total 2,396--8--0 21,200--0--0

Total, Expenditure (ordinary and Capital).

7,71,313-12-11 8,21,720--0--0

Total Closing Balance

1,53,506-15--4 24,745--0--0

Grand total including closing Balance

9,24,820-12--3 8,46,465--0--0

Mangarathnam
District Inspector of Local Fund Accounts,
Tanjore.

TANJORE DISTRICT BOARD.

Replies to the Audit Report of the Elementary Education Fund accounts for the year 1943-44.

No reply.

Paragraphs 1 and 2:

Paragraph 3 (a)

Necessary entries have been made in the Revised Account and in the cash book of the Elementary Education Fund for March 1944 (page 57) in respect of the sum of Rs.13011-2-1 and Re.0-12--0.

Paragraph 3 (b)

The sum of Rs.350/- referred to has been deducted from the balance in the Elementary Education Fund and credited to the General Account in December 1944, vide entry in page 41 of the cash book of the Elementary Education Fund.

Paragraph 3(c)

The suggestion will be adopted in future. As regards the amount to be adjusted in 1944-45, the possibility of finding funds to an extent of Rs.59,000/- being two years' bonus to be debited in the accounts for 1944-45, will be explored, and if the financial condition of the Board at the close of the year permits, arrangements will be made to effect the necessary adjustment.

Paragraph 4

Please vide replies to the items in the Audit Objection Statement.

Paragraph 5

The President, Panchayat Board, Tiruthuraipundi has again been addressed in the matter to expedite his reply. If the amount is irrecoverable, steps will be taken to eliminate this item from the demand, and to write off the amount.

Paragraph 6

The District Educational Officer, Tanjore has since granted recognition to the Board Boys School, Tirubuvanam till the date of its closure (i.e.) 26-10-1944 in his L.Dis.No.193/45 dated 3-2-45, which has been shown to the District Inspector of Local Fund Accounts Tanjore on 14--2--45. The amounts held under objection in respect of this school have thus been regularised. The objection may therefore be waived.

Paragraph 7

The sanction of the District Board for the write off of the loss of Rs.2863-1-0 being the cost of 2211 copies of the notes of lesson note books and 200 copies of the notes of inspection note books, not accounted for by the ex-secretary will be obtained and forwarded.

Paragraph 8

The acquittances for Rs.8-4-0, have since been shown to the District Inspector of Local Fund Accounts, Tanjore.

Paragraph 9

The original sale list is missing. The District Inspector of Local Fund Accounts, Tanjore has been requested to state whether a resale may be conducted and his reply is awaited.

Paragraph 10.

Please vide reply to para 6 above.

Paragraph 11.

Most of the acquittances have since been shown. The acquittances in respect of the remaining items will be produced shortly. In future pay bills will not be passed, unless the acquittances for the previous months are received.

Paragraph 12.

The records have since been shown to the District Inspector of Local Fund Accounts, Tanjore. The Tahsildar, Tanjore was addressed in this office letter R.C.B.2. 16151/42 dated 1-2-44, to collect the penalties levied from the defaulting parents, and was reminded subsequently on several occasions. No reply has yet been received from him and he has again been addressed in the matter to expedite his reply. The result of the correspondence will be intimated in due course.

Paragraph 13.

NOTED.

Paragraph 14.

The registers will be produced to the Auditor's scrutiny soon.

Paragraph 15.

Most of the service books have since been produced, with the leave accounts worked out wherever necessary.

Paragraph 16.

Please vide reply to paragraph 3(b) above. Necessary adjustments have since been made in the accounts for December 1944, and the transactions are ~~now~~ now in order.

Paragraph 17 and 18.

No reply.

Paragraph 19.

Earnest endeavours are being made to clear off all the pending items of objections at the earliest possible dates.

V. Nadimuthu Pillai,
President, District Board, Tanjore.

ks.5-3

(True copy)

[Signature]
President, District Board
Tanjore.

in
pay
month

Extract from the Proceedings of the District Board, Tanjore
dated 26-4-45. TRICHINOPOLY.

Read:- 137. Audit report on the Elementary Education Fund Accounts of the Tanjore District Board for the year 1943-44 with replies of the President to (vide Annexure A.) - (R.C.B5-1421/45)

Res:- The replies are approved

J.A.2-4.

(True Extract)

Sd/V. Nadimuthu Pillai
President, District Board.

[Signature]
For President.

12574

Lf. 338 / 14-4-45 Examiner's Office. 15

Subject:- Audit Report- Tanjore District Board-Elementary Education Fund- 1943-44- Forwarded. 149889

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

Para 3(c) of the audit report:- The payment of provident fund bonus to the school masters is an inevitable item of charge and it is not therefore proper to keep one year's amount always in arrear.

Para 7 of the audit report:- As the value of the note-books etc., to be written off exceeds Rs.500/-, the sanction of Government is necessary to the write off. / x

Para 9 of the audit report:- The President, District Board was informed in reply that a re-sale might be held and the further action is awaited.

The annual objection statement has not yet been returned with replies.

Assistant Examiner of L.F. Accts.
No objection by
applied for sanction

32
30.6.65

10 16
25.11.65

Audit Report - 1953-54. 14989A. From the Examiner of local fund
Elementary 25. Fund. dt. Account. 14.11.58, of 14.11.58
of Tanyon. 671. Edu. dt. 30.6.65.
Recorded.

129
1159

2. Para 361 of the audit report
Adjustment of Overseas Fund bonus An extract
from the remarks of the Examiner of local fund
Accounts is forwarded to the P.D.S. Tanyon & he
is requested to arrange for the early adjustment
of the overseas bonus.

1159

3. The Examiner report that
the annual Question Statement has not yet
been returned with replies. The President is
requested to see the pay personnel attention to
the matter & see that the Statement is
returned with replies within further delay.
18.11.65 - 1/15.11.65

1159
18.11.65 - 1/15.11.65

3
The file ^{is} ~~to~~ ^{be} ~~to~~ Public for remarks before circulation.

26 J. 65