

2nd H (1945) Department.

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G.O. No.

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Dated

30.4.1945

[Despatch Abstract.]

Annual Report - 1943-44 - Elementary Education Fund -
District Board, Chingloput - 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.

LF 7364
13.12.44

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHINGLEPUT DISTRICT BOARD FOR THE YEAR 1943-44.

NAME OF AUDITOR:-- Sri. S.J. Sundarassami, District Inspector of Local Fund Accounts.

TIME TAKEN FOR AUDIT:-- From 8-9-43 to 30-9-44.

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The office of President was held by Sri. Dewan Banadur M.C. Rajah from 1-4-43 to 21-8-43, by Sri. T. Shanmugham Vice President in charge from 22-8-43 to 14-9-43 and as President from 15-9-43 to 31-3-44.

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. 23,817-2-11 agrees with the balance in the March '44 account. The sum total of the closing balance according to the cash book relating to the General Fund and that relating to the Elementary Education Fund is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques and unremitted revenue at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

PENDING OBJECTIONS OF PREVIOUS YEAR'S -

PARAGRAPH 5 OF THE AUDIT REPORT FOR 1942 - 43 - EXCESS PAYMENT OF INCREMENTS, LEAVE ALLOWANCES -

4. The following excess payments remained to be recovered.

ITEM IN THE ANNUAL OBJECTION STATEMENT '42 - 43	AMOUNT
	RS. A. P.
5	28 5 0
6	6 1 0

ENDOWED SCHOOL CLOSED -

5. Out of the interest of Rs. 297-3-0 accruing annually from the investment xixvree of Veerasami Reddiar Endow-

ment in Government promissory notes of Rs. 8,500/- a sum of Rs. 66/- is earmarked for the maintenance of a primary school at Chistamoor. This fund is vested in the Treasury of Charitable Endowments but administered by the district board in accordance with G.O. No. 947 L dated the 4th September 1905. As the school was closed in 1937 - 38 in Resolution No. 79 dated the 31st July 1937, the Treasurer of Charitable Endowments may be addressed to state the manner in which the interest is to be spent. At the close of March '44, the endowment closed with a balance of Rs. 323--6--6.

PAYMENT OF GRATUITY FROM DISTRICT BOARD FUNDS - NOT IN ORDER -

6. Sri R. Nandagopal was employed as a labour school teacher from 10--10--1921 to 31--8--1931 and subsequently as teacher in a board school in the Saidapet Taluk under the district board, until his retirement on 14--6--1942. In respect of his service under the district board from 1--4--33 to 14--6--42, a gratuity of Rs. 84/- was paid in November '42. Subsequently, on the teacher's application, his acting service under the district board from 1--9--31 to 31--3--33 was also taken into account and a further gratuity of Rs. 28/- was paid in September '43. A gratuity of Rs. 112/- was also sanctioned by Government in G.O. No. 1215 P.W., dated the 30th June 1943 in respect of his entire service of over 20 years, both under government and district board; but out of this sum, actual payment of Rs. 28/- only to the teacher was sanctioned after deducting the gratuity of Rs. 84/- sanctioned and paid by the district board in the first instance in November '42. The payment of the further gratuity of Rs. 28/- by the district board in September '43 could not obviously be taken into account by Government; and at the time when the district board sanctioned the further gratuity of Rs. 28/- in September '43, the district board also does not appear to have been aware of the net gratuity of Rs. 28/- already paid by Government. In these

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circumstances there has been an over payment of Rs. 28/- to the teacher and this sum would need recovery unless it is sanctioned by Government in addition to the total gratuity of Rs. 28 112/- received by the teacher from the district board.

CERTIFICATE OF AGE, HEALTH AND VACCINATION NOT OBTAINED FROM TEACHERS OFFICIATING IN PERMANENT VACANCIES -

7. It is observed that the certificates of age, health, and vaccination were not obtained from several teachers mentioned in item 4 of the annual objection statement, who are officiating in permanent vacancies as required by rule 9 of the Establishment rules. Early steps may be taken to obtain the same.

EXTRACTS FROM THE REGISTER OF TOOLS AND PLANT NOT OBTAINED FROM SEVERAL SCHOOLS AND CHECKED -

8. Extracts from the register of tools and plant maintained by elementary school masters were received in respect of 447 schools only out of the total number of 646 schools. And the extracts received were not also checked with the entries in the tools and plant register maintained in the office and the certificate of check recorded. Attention is invited to Executive Instruction (563) of Local Boards Manual.

AUDIT FEE ON ENDOWMENT RECEIPTS ~~one~~ due.

9. The total receipt under endowment comes to Rs. 128-13--9. The audit fee due at 0.75% amounting to Re. 0-15--0 would need credit to provincial funds.

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

11. The gross receipts and ~~gross~~ charges for the year were Rs. 5,34,590-13--6 and Rs. 5,32,820--8--6 respectively.

12. There were 207 objections involving Rs. 1,855--1--0 pending settlement at the close audit as shown below and as detailed in the annual objection statement.

Budget Estimate
for 1943-44

Actuals, 1943-44. Total after reappropriation.

22046 13 11

239 60

RECEIPTS ORDINARY.

- | | Current-
Arrears | 137000 | 136263 |
|--|---|--------|--------|
| 1. Education Tax. | | 4 10 9 | |
| 2. Fines and penalties under the elementary education Act. | | 12 | 200 |
| 3. Income from investments etc., | | | |
| 4. School fees. | | | |
| 5. Endowments. | | | |
| 6. Contributions. | | 5 | 10 |
| 7. Other receipts. | | 395 9 | 200 |
| 8. Government grant:-- | | | |
| (i) Under section 37 of the Elementary Education Act. | | 70299 | 76220 |
| (ii) Under the proviso to section 37 of the Act. | | 243608 | 243610 |
| 9. Contribution from the General Account. | | 83077 | 83077 |
| 10. Investments realized. | Advances received | 72 | |
| | deduct amount transferred to capital acct | 292 | 350 |
| Total. | add amount relating to Endowments | 128139 | 539930 |
| | | 534298 | 13 6 |

RECEIPTS CAPITAL.

- | Receipts | | Payments | |
|---|--------------|----------|-----------|
| 1- Government grant. | | | |
| 2. Endowments and contributions. | | | |
| 3. Loans. | | | |
| 4. Contribution from general Account -- Ordinary. | | | |
| 5. Investments realized. | | | |
| Total | | 292 - | 292 - |
| Grand Total, Receipts (Ordinary and Capital) | 534,590 13 6 | | 539,930 - |
| Grand Total, including opening balance. | 556,637 11 5 | | 563,890 - |

EXPENDITURE ORDINARY.

- | | | | | |
|---|---------------------------|--------|-----|--------|
| 1. Staff -- | Dr. Ad. Educat | 2415 | 13. | |
| Salaries and allowances | Dr. A. H. for post. TA | 153 | 4. | 3450 |
| Masters. | | 262 | 5. | |
| | | 415650 | 4. | |
| Clerks and servants. | Deputy Asst. Commr. M. M. | 31005 | 12. | 451600 |
| | | 5688 | . | |
| Capitation allowances. | | | | 5990 |
| Contribution to Provident Fund. | | 22020 | 4. | |
| Travelling allowance. | | 816 | 9. | 22040 |
| Stipends of teachers sent for training. | | 250 | 2. | 900 |
| Carried over. | | | | 300 |

(CHINGLEPUT DISTRICT BOARD).

Paras 1,2 and 3 No remarks.

Para 4. Item 5 of Audit objection statement for 1942-43

Grant of leave to A.Saraswathi Ammal Mistress of Magaral school.

A.Saraswathi Ammal is an acting Mistress. She was entertained in service on 22-9-39. She had breaks in her service up to 3-10-41 and from that date, she is continuously working. She was granted maternity leave from 17-11-42 to 16-1-43 and leave on M.C. on half pay from 17-1-43 to 10-2-43 in continuation thereof, with reference to Rule 101A F.R. The Audit Department have raised an objection that the mistress is eligible for only leave on half pay for 2 months and leave without allowances for 25 days on the ground that the mistress is an acting hand and she is not eligible for any earned leave.

Although she is a non-permanent woman Government Servant and not eligible for leave on average pay, for the entire period, she can be granted the leave to her credit and maternity leave for a period not exceeding 2 months in continuation thereof with reference to Rule 101(a) and Subsidiary Rule 1 of F.R.

With reference to Subsidiary Rule 2 she can be granted leave of any other kind in continuation of maternity leave if the request for its grant is supported by a M.C.

In the present case, the mistress was eligible for earned leave for 4 days and the leave already sanctioned has been regulated as follows:

Earned leave from 17-11-42 to 20-11-42.

Maternity leave from 17-11-42 to 16-1-43.

Leave on M.C. from 17-1-43 to 10-2-43.

It would appear therefore that no recovery is involved and the objection may kindly be dropped.

Revised Estimate
for 19-----

Brought forward.

EXPENDITURE ORDINARY. cont.

2. Contingencies and equipment.

Contingences.

House rent.

Other items.

Equipment.

Furniture and apparatus.

Library books & maps.

Other items.

3. Prizes and scholarships.

4. Repairs to buildings.

5. Interest on and repayment of
debt.

6. Investments made.

Amount relating to Rudraswami

Total.

EXPENDITURE CAPITAL.

1. Land and buildings.

2. Equipment.

(1) Furniture and apparatus.

(2) Library books and maps.

(3) Other items.

3. Investments made.

Total.

Grand total, Expenditure (or-
dinary and Capital)

Total, Closing balance.

Grand Total, including closing balance.

Sardar
17-10-44

S. S. Sundararam

District Inspector of L.F.
Accounts.

In E.D. P.H. memo no 39749A-2 of 22-8-44. E.D. raised objection of the District Board in having incurred Rs 222/- under capital though there was no provision made in the Budget for 43-44.

Item 6 of audit objection statement for 1943-43.

Out of the excess payment of Rs. 6-1-0 a sum of Rs. 3/- was already recovered from the concerned teachers and the recovery shown to the audit department.

The balance of Rs. 3-1-0 will be not recovered at the next pay of the teachers and the recovery pointed out at the next Local audit.

Para 5. Endowment school closed.

This is the Chittam school endowment in Madurantakan taluk. The endowment is intended for the maintenance of an elementary school at Chittam. Its annual income is Rs. 60. The elementary school was closed in 1937-38 as it was unproductive and the income is now kept idle. There is a balance of Rs. 23-6-6, Rs. 500 in investment and Rs. 23-6-6 in cash.

Government in their order No. 3521 Education and Public Health dated 6-12-41 have stated that if any diversion of endowment funds is thought of, the desirability of utilising the income for the purpose of feeding or giving wholesome milk to poor children attending a public elementary school should be given first consideration.

This income ^{from} this endowment will therefore be not utilized for the supply of midday meal to children of the scheduled castes residing in schools, specially intended for them, with the sanction of Government. One of 2 such schools near Chittam in Madurantakan taluk will be selected for the purpose.

Para 6. Payment of gratuity from District Board funds - Not in order.

Mr. S. S. S. was first a labour school teacher from 10-10-21 to 31-3-31. From 1-4-31 the labour school was taken over by the Taluk Board. He served in the Board from 1-4-31 to 14-3-42 and retired thereafter. His acting service under the Board was from 1-4-31 to 31-3-42 and permanent service from 1-4-33 to 14-3-42. He did not subscribe to the District Board Provident Fund during his entire service.

First he was paid a gratuity of Rs. 33. for the period of his permanent service from 1-4-33 to 14-3-42. On the ruling of the Examiner of L.F. Accounts that the acting services of the teacher should also be taken into account, his entire service from 1-4-31 was taken into account. The gratuity payable to him worked out to Rs. 112. Deducting the gratuity amount of Rs. 84 already disbursed, the balance of Rs. 28 was paid in September 43. It would appear from the above that the payment of gratuity was correctly made only for the service rendered by the teacher under the District Board and not for any service under the Labour Department.

G.O. No. 1215 P.H. dated 30-7-43 sanctioning gratuity on behalf of the teacher, was not communicated to this office and so the President District Board was not aware of the fact that gratuity was sanctioned to the teacher calculating his service, both under the Labour department and the District Board.

In these circumstances the question of recovery does not arise under this Board.

Para 7. Certificate of Health and Vaccination not obtained from Teachers Officiating in Permanent vacancies.

The certificates referred to are being obtained in respect of the acting teacher's employed in permanent vacancies and they will be produced for verification at the next local audit.

Para 8. Extracts from the Register of Tools and Plant.

Extracts from the register of tools and plant in respect of all Board Elementary Schools are being obtained. They will be got checked with the respective stock registers and produced for verification at the next local audit.

Para 9. Audit Fee on Endowment Receipts.

The sum of Rs. 9-15-0 being the audit fee due for 1943-44 has been remitted to Provincial funds, in Chalan No. 933 dated 21-2.

Paras 10 & 11. No remarks.

Para 12. The pending objections are being got cleared.

J. Shanmugam
President District Board.

No. 49 of 1944-45.

EXTRACT FROM THE PROCEEDINGS OF THE CHINGLEPUT DISTRICT BOARD
PASSED AT A MEETING HELD ON 28-2-1945.

48. (i) Audit Report on the Elementary Education Fund Accounts of the Chingleput District Board for the year 1943-44 received from the Examiner of L.F. Accounts, Madras with his Endorsement L.F. 7364 dated 13-12-44.

(ii) Draft Replies of the President thereon.

RESOLUTION.

Replies of the President approved.

Sd. T. Shanmugam,
PRESIDENT.

(True Extract).

J. Shanmugam
President District Board.

C.F. 33.

PROCEEDINGS
MEMORANDUM OF THE

Post Box No. _____ Telegraphic Address _____

Name _____

No. _____, dated _____ 19 .

Short title _____

READ—the following:—

Examiner's Office. 13

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

Forwarded to the Secretary to Government, Education
and Public Health Department, with copies of the Presi-
dential orders and resolution of the District Board.



J. R. Suman
Assistant Examiner.

To The Secretary to Government, Education & Public
Health Department, Madras.

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14. $\frac{98}{306.5}$ $\frac{677}{19}$ Ed. of 304.45 $\frac{25}{19}$ H.V. Day

Answer before - 1943 - 44 Recorded

Elementary Ed. for 25. 6. 45
Dr. David Blumfeld 25. 6. 45
Bundel

$\frac{1}{25.45}$

26.4.45

✓ 28.4.45

$\frac{2000}{451}$ The Ed. Blumfeld ✓
The Ed. for 25. ✓
The Ed. (with copy) ✓