

Education and Public Health

(194) Department.

Miscellaneous **SERIES.**

G.O. No. 689 Education

689

Dated

30th April 1945

[Despatch Abstract.]

Audit Report 1943-44 - Elementary
Education Fund, L.P. Board, Lamnoid.

Recorded.

108

1.6767
22.11.44

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

NAME OF THE AUDITOR:- Sri A.V. Sabesan B.A., District
Inspector of Local Fund Accounts

TIME TAKEN FOR AUDIT: - 15th September 44 to 20th October 44

The office of president was held by Rajah Sri
R. Shanuga Rajeswara Sethupathi, Rajah of Rammad,
from 1st April 43 to 31st March 44.

2. The receipts and payments during the year are shown in
the annual ~~xxxxxxx~~ account appended to ether with the opening
and closing balances.

The opening balance in the cash book is in agreement
with the closing balance of the previous year. A single
cash book was maintained for both the General and Elementary
Education Fund Accounts during the year. The closing balance
viz Rs 8689-4-2 agrees with the consolidated closing balance of
the various funds as per abstract attached to the account for
March 44 and is in agreement with the balance in the treasury
pass book after allowing for outstanding cheques and unremitted
revenue on 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 part of this audit
report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT. Expenditure
was incurred in the following cases in excess of the budget allot
sanctioned in G.O.No. Ms. 965, Edn, dated 16th July 1943.
Sanction of the Director of Public Instruction has been applied
for in letter No. Roc. E.6. No. 23732/44 dated 25th September
44 of the President District Board for reappropriation from other
heads of account with reference to the rules issued in G.O.No.
139 edn, dated 29th January 1942. The same is awaited.

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	Expenditure.	Budget allotment.
2. Contingencies and Equip- ment. Contingencies. H.R.	27754 7 0	25,700/-
Minus	71 7 0	
Other items	14398 0 9	13,510/-
minus.	0 10 0	
Equipment.		
Furniture and apparatus	138 10 0	100/-
Books and Maps	369 9 0	500/-
Other items	239 2	100/-
Total Contingencies and Equipment.	42827 11 9	39,910

5. Acquittances wanting. Acquittances ~~wanting~~ for the disbursement of salaries to teachers or the Money order acknowledgements for the salaries and house rent etc remitted by Money order to the concerned parties by the Headmasters of the schools were found wanting in 22 cases aggregating Rs 190-12-0 as detailed in item 14 of the Annual Objection Statement for 43-44. Acquittances should be obtained or the money order acknowledgements traced out and produce for audit. Attention is invited to rule 110 of the rules issue in G. O. No. 3239 L & M dated 12th August 1942 in this regard.

6. DOUBLE PAYMENT---RECOVERED SUBSEQUENTLY. K. Sethurama Raju teacher, Board boys school Ekkagudy was granted leave of half average pay from 17th to 30th November 43 and paid a leave salary of Rs. 4-11-0 drawn on Voucher 6216 of December 43. Again for the very same period, another sum of Rs. 4-11-0 was drawn on Voucher 8306 of March 1944 and disbursed to him. In both cases, the teacher furnished necessary acquittances. The payment made for the second time was however recovered in September 44 on being pointed out in audit.

7. OVERDRAWAL OF EQUIVALENT CONTRIBUTION UNDER SECTION 37 OF THE MADRAS ELEMENTARY EDUCATION ACT 1920 AS AMENDED.

In claiming the equivalent contribution for 43-44 under section 37 of the Madras Elementary Education Act 1920 as amended, the District Board included a sum of Rs 33-0-0, being the amount of

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3. with the education tax collections of Rs. 73,282/- arrear tax/and in G.O. No. Ms 1240 Sdn. dated 21st August 44 a sum of Rs 73,315 was sanctioned as contribution. But since the equivalent contribution is not payable on the amount of fines collected, the grant of Rs 33/-, drawn from Government, would need to be refunded.

8. Tools and Plant Registers.

(a) In 33 cases as detailed in item 9 of the Annual Objection Statement for 43-44, annual returns of tools and plant obtained from the Head Master of Elementary Schools and checked with the entries in the registers maintained in the District Board office and discrepancies, if any, noticed, reconciled as required by E.I. (563) of the Local Board Manual. Early Action is called for.

(b) Certain discrepancies in articles were noticed between the entries in the returns received and the registers in the office. Instances are given in item 10 of the Annual Objection Statement for 43-44. These discrepancies would need to be reconciled early.

(c) The balances of articles shown in the Tools and Plant registers at the end of the year 1943-44 were not correctly brought forward as opening entries in the registers for 44-45. Vide item 11 of the Annual objection Statement. The reasons for the discrepancies in entries of articles viz. additions in or removal from the registers were not recorded. They may be explained in detail.

9. RESULT OF AUDIT. The result of audit may be considered satisfactory.

10. Gross Receipts and Charges. The gross receipts and charges for the year were Rs. 4,46,646-10-9 and Rs. 4,58,172-15-9 respectively.

11. OBJECTIONS PENDING CLEARANCE. Seventeen items of objection involving a sum of Rs 195-3-0 were pending clearance at the close of Audit and detailed in the Annual Objection statement for the year.

Year	No of Objection	Amount.
42-43	3	
43-44	14	195--3--0
Total.	17	195--3--0

P.V. Ananthanarayana Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern Range, Trichinopoly.

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

[Signature]
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Kilbuck P.O. Madurai 2.

8/10/44

Annual Account of Receipts and Charges of the Elementary Education funds of the Ramnad District Board for the year 43-44. 4

e a d s.	Actuals 1943--44.	Total	Final Budget Appropriation as sanctioned in G.O.No. Ms.965 dated 16-7-43.
	Rs.	Rs.	Rs.
Subsidy Accounts-cont.			
C. Elementary Education Account.			
Receipts-Ordinary.			
Opening Balance.	20,215 9 2		14,360 0 0
Education Tax: 1. Current.	162,660 0 0		1,64,290 0 0
2. Arrear.	302 1 0		--
Fines and penalties under the Elementary Education Act.	33 0 0		
Income from investments etc.			
School fees.			
Endowments.			
Contributions.	347 10 0		300 0 0
Other receipts.	(-) 16-4--0		
Government Grant:-			
1) Under section 37 of the Elementary Education Act	73,440 10 0		74,450 0 0
2) Under section 37 of the Elementary Education Act.	146,326 0 0		1,46,326 0 0
3) Salaries of Prevocational Instructors.	296 0 0		
Contribution from the General Account:-			
For payment of temporary allowance of Rs.4.	60,000 0 0		60,000 0 0
For other purposes.			
10. Investments realised.	1,330 6 0		200 0 0
11. Advances recovered	1,492 13 9		100 0 0
Deposit	...		...
Deduct Refunds			
Total Rs.	4,46,211 10 9		4,45,666 0 0
Deduct -amount transferred to Capital.	5588 8 2		2,400 0 0
Total Rs.	4,40,623 2 7		4,43,266 0 0
Receipts-Capital.			
1. Government Grants for the purchase of Prevocational equipments.	435 0 0		
2. Endowments and contributions			
3. Loans.			
4. Contributions from General Account-Ordinary.			
5. Investments realised.			

Add - Amount transferred from Ordinary.	5,588 8 2	-	2,400
Total	6,023 8 2		2,400
Total, receipts-Ordinary and Capital.	4,46,646 10 9		4,45,666 0
Grand total, including opening Balance.	4,66,862 3 11		4,60,026 0
C. Elementary Education Account. Cont.			
Expenditure-Ordinary.			
1. Staff.			
Salaries and allowances.-D.A.	28,585 2 0		3,74,100 0
	25 1 0		
Clarks and Servants. Masters.	3,41,919 5 0		
	232 14 0		
Clerks and servants.	5,784 6 0		6,000
Education tax collection charges	18,123 0 0		19,000
Contribution to Provident Fund	2,197 12 0		2,000
Travelling Allowance			
Stipend of teachers sent for training			
Total	3,96,334 15 0		4,01,100
2. Contingencies and Equipment:-			
Contingencies.	27,754 7 0		25,700
House rent	(-) 71 7 0		
	14,398 0 9		13,510
Other items.	(-) 0 10 0		
Equipment:-			
Furniture and apparatus.	138 10 0		100
Library books and maps.	369 9 0		500
Other items.	239 2 0		100
Total	482,827 11 9		39,910
4. Repairs to buildings.	1,003 9 0		3,000
5. Interest on and repayment of debt.	13,068 0 0		13,000
6. Deposits.			100
7. Advances recoverable	1,552 0 0		200
Total Elementary Education.	4,54,786 3 9		4,57,380
Expenditure-Capital.			
1. Lands and Buildings.	331 7 0		
2. Equipment-			
1. Furniture and apparatus.	2,820 5 0		2,000
2. Library books and maps.	117 4 0		300
3. Investments made	117 12 0		100
4. Other items.			
Total	3,386 12 0		2,400
Total expenditure-Ordinary & Capital.	4,58,172 15 9		4,59,780
Closing Balance	8,689 4 2		246
Grand total, including Closing Balance.	4,66,862 3 11		4,60,026

A. V. Salve
 District Inspector of A.F. Accounts
 Ramnad @ Madurai

REPLY: (b) and (c). Action since taken to rectify the defects. Vide detailed replies made to the items in Annual Objection Statement.

9. Result of Audit: The result of audit may be considered satisfactory.

REPLY:- No reply is called for.

10. GROSS RECEIPTS AND CHARGES:- The gross receipts and charges for the year were Rs 4,46,646-10-9 and Rs 4,58,172-15-9 respectively.

REPLY:- No reply is called for.

11. OBJECTIONS PENDING CLEARANCE:- Seventeen items of objection involving a sum of Rs 195-3-0 were pending clearance at the close of audit in the annual objection statement for the year.

Year.	No. of objection.	Amount.
42-43.	3	
43-44	14	195-3-0
Total	17.	195-3-0

REPLY: Almost all the items have since been cleared off and the few items pending clearance will be closed soon during the next local audit.

J. Kumar

For President.
 Ramnad District Board.

Proceedings of the Ordinary Meeting of the Ramnad District Board, Madurai.
 No. 1397. Dated 23-2-45.

READ:- Audit Report on the accounts of the Elementary Board on funds of the Ramnad District Board for the year 1943-44 and the draft replied thereon. Appendix.

Board for approval.

RESOLUTION: APPROVED.
 / True extract/

J. Kumar
 For President

16-392
18.4.45

Examiner's Office.

Subject:- Audit Report- 1943-44. Elementary Education
Funds- Raunad District Board- Replies.

Forwarded to the Secretary to Government, Education
and Public Health Department with copies of the replies
of the President, District Board, and resolution of the
District Board.



Para 7 of the audit report:- The overdrawn amount of
Rs. 33 has since been refunded to Government on 19-7-45

The annual objection statement despatched to the
President, District Board, has not yet been returned
with replies. /on 2/12/44

Dr. Anant Singh
Assistant Examiner of Local
Fund Accounts. 16047

Audit Report - 1943-44 100
Elementary 25.6.45
Dr. B. D. Damsani 30.6.45
Recorded 25.04.45
689 Encl 30.4.1945
Recorded

The Examiner of Local Fund
Account reports that the annual
objection statement has not yet
been returned with replies. The P.D.B.
Damsani is requested to pay personal
attention to the matter & to see that
the statement is returned to the audit
office with replies without further delay.

23.4.45
24.4.45
26.4.45
28.4.45

Dr. B. D. Damsani ✓
Dr. K. M. G. ✓
Dr. D. P. (with copy) ✓
replied