

Edn and P. H.

(1945) Department.

His

SERIES.

G.O. No.

690. Eden.

Dated

30.4.45

[Despatch Abstract.]

Audit Report 1943-44 - Elementary Education
Fund - St. Board, Madurai 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 MADURA DISTRICT BOARD FOR THE YEAR 1943-44.

Name of auditor : Sri D. Rajendram
Dt. Inspector of L.F. Accounts.

Time taken for audit: From 18th October 1944 to 14th November 1944.

1. The office of President was held by J. L. Wood Esq., I.C.S., Collector of Madura from 1st April 1943 to 8th April 1943 as president ex-Officio and by Sri P. A. Soundaragandian from 9th April 1943 to 31st March 1944.

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.

A single cash book was maintained for both the general and Education funds during the year. The closing balance of the various funds as per abstract attached to 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 noted below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this report.

4. PENDING ITEMS OF PREVIOUS YEAR: PARAGRAPH 4 OF AUDIT REPORT FOR 1942-43 - EXCESS EXPENDITURE OVER BUDGET ALLOTMENT:

Sanction of the Director of Public Instruction was not pointed out though it was stated to have been obtained for the appropriation from other heads of accounts in the capital account to cover the excess expenditure under "Capital - lands and buildings" during 1943-43.

5. PARAGRAPH 6 OF AUDIT REPORT FOR 1942-43. DECLARATION OF AN UNAUTHORISED HOLIDAY:

The illegal expenditure of Rs. 621-2-11 incurred in the payment of salaries for 9th September 1942 to teachers who did not work on that day and the cost of postage and

and stationery incurred in the despatch of the Circular announcing the holiday was still pending recovery. The matter is still under consideration.

6. EXCESS EXPENDITURE OVER BUDGET ALLOTMENT:

The expenditure under the following heads of account exceeded the budget allotment to the extent noted against each item. The sanction of the District Board and for the first item below and that of the Director of Public Instruction for the other two items was not obtained for the reappropriation as required by G.O. No. 129 Edn., dated 29th January 1942.

Head of account	Budget Rs.	Actual Rs. as ps	Excess Rs. as ps
<u>Ordinary</u>			
1. Staff Travelling Allowance	2,000	2,377-12-0	377-12-0
2. Contingencies - Other Items	14,200	18,087-15-0	3,887-15-0
<u>Capital</u>			
1. Lands and buildings	n 1 1	117-15-0	117-15-0

7. PAYMENT OF COMPENSATORY ALLOWANCE:

Hill Allowance is being paid to the teachers working in the schools in Thondigudi, Aladinatty, Mangalamambar, Mamavanur Patihalur, Poolathur, Poombarai and Uralatty in Kodaikanal taluk at the following rates.

Grade of teachers	Scale of pay	Rate of allowance.
		Rs. as ps
Secondary Grade	Rs. 25-2/2-45	9 0 0
Higher Grade	Rs. 30-1/2-24/2-30	4 8 0
Lower Grade	Rs. 15-1/2-20	2 11 0

The payment of compensatory allowance to teachers working outside the Kodaikanal town is not contemplated under rule 15 - Part I of the Madras Manual of Special pay and allowances, as rule 15 refers to only Kodaikanal. Thondigudi in Madras District is in unhealthy locality and the special pay for the persons serving at Thondigudi is to be regulated according to rules 10 and 12 of the Madras Manual of Special Pay and allowances, Volume I, Part I and not under rule 15. The names of other places mentioned above do not find a place either under Rule 10 or rule

rule 15 of the Manual of Special pay and allowances. It is not clear whether these are considered as unhealthy localities or extensive localities. It was stated that Government had been addressed and that their orders were awaited.

8. MISAPPROPRIATION:

A sum of Rs. 46-6-0 drawn in Vr. 1477/7-43 and sent to the Head Master, Ariyur Boys School for disbursement to his assistants was noted in the bill as misappropriated by him. The services of the teachers were terminated on 21st September 1943 but the misappropriation was not reported to the Auditor of Local Fund Accounts, Madras as required by rule 25 of rules issued with G.O. No. 279 L & S., dated 20th January 1933 as amended.

9. SALE OF OLD MATERIALS:

The old materials of Kodapaty board boys schools were sold in public auction and a sum of Rs. 116/- was realized. Particulars of materials sold were not available. The sale was not also confirmed by the District board -- rule 10 of the rules issued with G.O. No. 279 L & S., dated 20th January 1933 as amended.

10. MANUAL TRAINING:

(a) Sale lists were not produced for the finished articles in the manual training classes and sold upto the end of November 1943 and in certain cases even afterwards and it was stated that they were sold to the students and parents at the rates fixed by the headmasters instead of selling them by public auction. The irregular procedure needs rectification of Government.

(b) A list of finished articles as on 1st June 1944 made out of materials supplied during 1942-43 and 1943-44 has been prepared in the District board office and their disposal is awaited.

(c) A stock account of equipments, e.g., sewing machine, looms, chairs, tools for carpentry etc., supplied to schools for manual training was not maintained.

11. TOOLS AND PLANTS AND STAFF:

There were discrepancies between the extract of stock registers received from the various schools and the office consolidated tools and plants register, in the case of several schools. The differences were not reconciled till the close of audit even though the defect was pointed out in paragraph 9 of audit report for 1942-43.

12. The result of audit may be considered as satisfactory.

13. The gross receipts and charges for the year were Rs. 639,23-2-4 and Rs. 644,378-9-4 respectively.

14. Forty-nine items of objections involving Rs. 768-3-11 were pending settlement as detailed below:

Year.	No. of items	Amount.
1942-43	6	Rs. 2 11
1943-44	43	145 1 0
	49	768 3 11

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

Forwarded to the President, District Board, Madurai in duplicate with the request that the report may kindly be returned within three months to the District Inspector of Local Fund Accounts, Madurai with your reply in triplicate duly approved by the District Board for submission to Government. Duplicate copy of the final statement of audit of the elementary education fund accounts of the Madurai District Board (for the year ended 31st March 1944) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to rule 23(d) of schedule IV of the Madras District Municipalities Act 1939. The original was forwarded to the Executive authority in L.F. No. 636107-10-0.

/TRUE COPY/

K. Hanthiker

Office of the Examiner of Local Fund Accounts,
Madurai.

SWJ
2/12.

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

Heads.	Actuals 1943-44	Total Appropriation.
Opening Balance.	41867 10 -	29340
Receipts - Ordinary.		
1. Education tax	192387 -	194710
2. Fees and penalties under the Elementary Education Act.		
3. Income from investment etc.		
4. School fees.		
5. Endowments.		
6. Contributions.		
7. Other receipts.	32469 -	1000
8. Government grant:-		
(i) Under section 37 of the Elementary Education Act.	97512 -	97510
(ii) Under Proviso to section 37 of the Elementary Education Act.	222582 -	222160
Deduct Refunds.		
9. Contribution from the General Account:-		
(a) For payment of temporary allowance of Rs.4.		
(b) For other purposes.	1206307 -	120000 (Govt. Memo No. 21010-3c 276.9.46)
10. Investments realized.		
11. Advances recovered.	196524	
Deduct - Refunds.		
Deduct - Amount transferred to Capital.	221584	5500
	636107-10-0	629880

Heads.	Actuals 1943-44			Final Budget Appropriation.		
	Rs.	as.	ps.	Rs.	a.	p.
Receipts -Capital.						
1. Government Grants						
2. Endowments and contributions						
3. Sale proceeds of school buildings and books.						
4. Contribution from General Account - Ordinary.						
5. Investments realized.						
Add - Amount transferred from Ordinary.	2215	8	4	5500		
				2215-8-4	5500	
Total, Ordinary and Capital				638323-2-4	635380	
Grand Total, including opening balance.				680190-12-4	664720	

Heads.	Actuals 1943-44			Final Budget Appropriation.		
	Rs.	a.	p.	Rs.	a.	p.
Expenditure - Ordinary.						
1. Staff:-						
Salaries and allowances	2829	3	0	2900		
Masters.	5588	9	3	5708	60	
Clerks and servants	8106	3	0	8600		
Education Tax-collection Charges.						
Contribution to Provident Fund.	2397	0	0	25000		
Travelling allowances.	2877	12	0	2000		
Stipend of teachers sent for training.						
2. Contingencies and equipment						
Contingencies.	1997	14	0	22000		
House rent						
Other items.	1808	15	0	14200		
Equipment:-						
Furniture and apparatus	173	14	0	300		
Library books and maps						
Other items.						
3. Prizes and scholarships						
4. Repairs to buildings.	2383	13	0	11000		
5. Contribution to penchayats						
6. Interest on and repayment of debt.						
7. Manual training.	3551	0	0			
8. Advances recoverable.	1902	0	0			
Total	642163	1-0	656860			

① Included in budget allotment for salaries of masters.

Heads.	Actuals 1943-44	Total	Final Budget Appropriation
Expenditure -Capital			
1. Land and buildings.	117150		-
2. Equipment:-			
(1) Furniture and apparatus	7520		1000
(2) Library books and maps.	5140		500
(3) Manual training.	197134		4000
(4) Other items.			
Total		2215-8-4	5500
Total, Expenditure (Ordinary and Capital)		644378-9-4	662360
Total, closing balance		35812-3-0	23400
Grand total, including closing balance.		680190-12-4	

Trayendram
District Inspector of Local Fund Accounts.

6
17.11.44

Replies to the Addit Report for 1943-44 Elementary Education Fund Account - Madura District Board.

Para 4: A copy of proceedings R.C.No.560-B/44 d/10-4-44 of the Director of Public Instruction is enclosed.

Para 5: The Audit Department is understood to be taking steps to recover the amount from the members of the District Board under the surcharge rules.

Para 6: A copy of proceedings R.C.No.2320-B-44 d/18-1-45 of the Director of Public Instruction is enclosed. Sanction for the excess expenditure incurred under "Ordinary-contingencies and other items" has been applied for again, as the Director of Public Instruction has sanctioned only the transfer of a sum of Rs.1,734/-

Para 7: Orders of Government are awaited.

Para 8: The fact of misappropriation has been intimated to the Examiner of L.F.Accounts, Madras in this office Ref.C.1. 12703/44 d/22-11-44. Delay in intimating the cases of mis-appropriations to the Examiner of L will be avoided in future.

Para 9: Orders of confirmation of the sales will be shown during local audit. All the connected papers will also be produced.

Para 10(a) Sanction of Government for ratification of the old procedure has been sought.

(b) Arrangements are being made for the early disposal of the finished articles. The sale lists will be produced.

(c) ~~Arrangement~~ A stock register of equipment has been opened and the articles supplied have been entered in the register in respect of twenty eight schools. As regards the remaining schools entries will soon be made and the register produced at the time of local audit.

Paragraph 11. The discrepancies are being reconciled with the stock account maintained in this office.

Sd. P.Nallamani,
President Delegate.

P.T.O.

Copy of Rc.No.560 B/44 dated 10-4-44 of the Director of Public Instruction Madras to the President, District Board, Madura.

Elementary Education - Budget Estimate - 1942-43 -
Re-appropriation of funds - Madura District Board.

Under the rules issued with G.O.No.139 Edn., dated 29-1-1942 the Director of Public Instruction Madras is pleased to sanction the transfer of a sum of Rs.500/- from the head 'Furniture and Apparatus' and Rs.700/- from the head 'Manual Training' to the head 'Lands and Buildings' under the general head 'Capital' in the Budget Estimate of the Elementary Education Fund of the Madura District Board for the year 1942-43.

Copy of Proceedings of the Director of Public Instruction, Madras.
R.C.No.2320 B/44, dated 18-1-1945.

Sub: Elementary Education Fund - 1943-44 - Madura District Board -
re-appropriation of funds.

Read: Correspondence ending with letter Cl.7058/44, dated 3-1-1945
of the President, District Board, Madura.

The Director sanctions the transfer of a sum of Rs.1,734 from "Expenditure ordinary-repairs to buildings" to "Expenditure-ordinary-contingencies and equipment" and a sum of Rs.118/- from "expenditure capital - equipment" to "Expenditure -capital-lands and Buildings" in the Budget of the Madura Dt. Board for 1943-44.

2. The Board is competent to sanction the re-appropriation of funds from one sub-head to another under the same main head.

Proceedings of the District Board, Madura.
Res.No.77 Dated 16-3-45.
Audit Report of the Elementary Education Fund Accounts of the
Madura District Board for the year 1943-44 with replies.
Note:- The report and the replies have been placed on the table.
Resolution:- Approved.

(True Extract)

Sd/- W.P.A.Soundrapandian,
President.

12
Lf. 394 / 18.4.45 Examiner's Office. 13

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

Forwarded to the Secretary to Government, Education
and Public Health Department, with the replies of the
President and the resolution of the Board. 18045

of the audit report:- The question of surcharge
under consideration. 1179 (K)

19 APR 1945
Memo. No. 2759-A-1, E and P.H., dated 19-3-45.

Assistant
Examiner of Local Fund Accts.

1610 29
30 6

690.200 25. 28. 4. 2024. 45
Recorded

And i before 1942-44
EF and - 28. 28.
Madura - Recorded

24. 4. 45 26. 4. 45 5 74
25. 4. 45 82. 45

the 28. 28. Madura
the 28. 28. Madura
the 28. 28. Madura
the 28. 28. Madura