

Edn & P. H. (194⁵) Department.

Ms. SERIES.

G.O. No. 706 Edn.

Dated

2-5-45.

(9)

[Despatch Abstract.]

Audit Report - 1943-44 - Elementary Education Fund -
District Board, North Arcot - 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.

L.C. 8918
29.1.45

En 2084 C4-28

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

30 JAN 1945

NAME OF AUDITOR;

Sri V. Rangabharathi and
Mr. C.W. Andrews. (District Inspectors)

TIME TAKEN FOR AUDIT:

From 1st November 1944 to 15th
December 1944.

The office of President was held by Sri M.A.V. Duraiswami Mudaliar, Vice-President-in-charge under Section 23(2) of the Madras Local Boards Act, 1920, from 1st April 1943 to 6th July 1943; Sri C. Perumalsami Reddiar, M.L.C., from 7th July 1943 to 9th July 1943; Sri T. Karis Goundar, President-delegate from 10th July 1943 to 7th October 1943; Sri C. Perumalsami Reddiar, M.L.C., from 8th October 1943 to 26th October 1943; Janab G. Abdul Habib Sahib Bahadur, Special Officer from 27th October 1943 to 12th January 1944 (Noon); Khan Bahadur S. Ahmed Ali Sahib Bahadur, Ex-Officio President from 12th January 1944 to 7th February 1944 and Sri B. Bakthavatsalu Naidu, M.L.A., from 8th February 1944 to 31st March 1944.

2. The receipts and payments during the year are shown in annual account appended, together with the opening and closing balances. A single cash book was maintained for both the general and the Elementary Education Funds. 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. 3,3591-11-5 agrees with the balance in the account for March 1944 subject to the differences 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 Board was dissolved for 3 months with effect from 12th October 1943 in G.O. No. Ms. 2964, L.A., dated 12th October 1943.

4. GENERAL REVIEW: The year closed with a balance of Rs. 29,056-7-1 as against Rs. 66,872-13-5 at the end of the previous year and the total expenditure during the year exceeded the total receipts and the opening balance was encroached upon.

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

6. TEMPORARY MISAPPROPRIATION.

In voucher No. 2168/9-43 a sum of Rs. 17-8-0 being the pay etc. as per details below due to S. Dhondurao, Assistant and Acting Headmaster, Valayathur School, since transferred as Headmaster, Kilambodi, was drawn.

Pay for August 1943	Rs. 28	0	0
Recovery	13	0	0
Balance	15	0	0
Contingencies	0	10	0
Supplemental pay from 3-4-43 to 30-4-43	1	14	0
	17	8	0

Against this sum of Rs. 17-8-0 only a sum of Rs. 16/- was sent to the party by money order by Headmaster Sri V.K. Sundaresa Iyer and Rs. 0-4-0 was incurred as money order commission. The balance of Rs. 1-4-0 was not accounted for. When pointed out in audit, an antedated duplicate receipt was obtained and furnished. It may be investigated why the amount was not remitted with the money orders originally sent and for how long a period this remained undisbursed and how pay for subsequent months was paid without the acknowledgment for the full amount for the previous month.

7. APPOINTMENT OF A GARDENER - IRREGULAR.

In District Board Resolution No. 333, dated 7th August 1943 the sweeper of the Katpadi Higher Elementary School on Rs. 3/- was appointed sweeper-cum-gardener on Rs. 5/- from August 1943. The extra expenditure on account of gardening is not in order as it has been held by Government that gardening in elementary

schools should be ~~extended~~ attended to by pupils and teachers and that no expenditure should be incurred on the employment of gardeners.

8. ENTERTAINMENT OF A THIRD TEACHER WITHOUT PROPER SANCTION.

The sanction of the District Board and that of the Educational authorities were not obtained for the entertainment of an additional third teacher from 1st October 1943 to 13th October 1943 to the Perambur boys' school. The irregular expenditure of Rs. 8-6-0 would need to be made good in the absence of sanction.

9. IRREGULAR GRANT OF LEAVE.

Shri. S. Sakuntala Bai, a teacher working in the Tirupattur taluk was granted leave on private affairs from 18th October 1943 to 17th November 1943; leave on medical certificate from 18th November 1943 to 17th December 1943 and again leave on private affairs from 18th December 1943 to 7th March 1944. Under rule 13 of the Madras Leave Rules leave on private affairs could be granted only upto a maximum period of three months at any one time. The grant of leave on private affairs exceeding this limit i.e., for 19 days in excess was irregular and would need to be mediated as one on loss of pay and the leave salary paid for the period at Rs. 11-8-0 per mensem i.e., Rs. 6-12-0 would need to be recovered.

10. ABSENCE OF A TEACHER ON THE RE-OPENING DAY.

Md. Azizuddin Siddique, Assistant, Narayanakuppam Muhammadan Boys School, was absent on the 4th and 5th October 1943 in continuation of the Ramzan holidays from 2nd September 1943 to 2nd October 1943. He was granted leave for 4th and 5th October 1943 only. With reference to Government Memorandum 43607-A1-43n., dated 18th December 1940, the period of the absence of the teacher on the 4th and 5th October 1943 including the holidays would need to be treated as leave to which he was eligible in the absence

of the sanction of the Director of Public Instruction to treat this as special casual leave under G.O.No.1589, Edn., dated 22nd November 1943.

11. PAYMENT OF LAND REVENUE - IRREGULAR DEBIT TO THE ELEMENTARY EDUCATION FUNDS.

In Voucher No.757/5-43 a sum of Rs.7-13-0 was paid as land revenue for the school site at Akkur, Cheyyar taluk. Under Executive Instructions 326(e) of the Madras Local Boards Manual, as the School building sites are exempt from payment of land revenue, the amount paid as land revenue would need to be recovered. The debit to the Elementary Education Fund is also irregular and is not one of the items debitible to Elementary Education funds under G.O.No.1149, Edn., dated 24th June 1940.

12. ACQUITTANCES WANTING.

Acquittances for 16 cases amounting to Rs.140-0-0 as detailed in item numbers 1-14, 54, and 55 of the annual objection statement for 1943-44 were not obtained. The acquittances may now be obtained and produced.

13. TOOLS AND PLANT REGISTER.

The discrepancies noticed during audit in the maintenance of tools and plants registers are enumerated in items Nos.15-50, 56 to 65 of the annual objection statement for 1943-44. Early action may be taken to reconcile the discrepancies.

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

16. The gross receipts and charges for the year were Rs.5,49,648-5-2 and Rs.5,77,464-11-6 respectively.

17. 194 items of objections involving Rs.1,247-14-8 were pending settlement at the close of audit as detailed in the annual objection statement for 1943-44. The year-wise particulars are given below.

Year	No. of objections.	Amount. Rs. A. P.
1942-43	2	54 0 0
1943-44	192	1,193 14 8
	194	1,247 14 8

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

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

/TRUE COPY/

[Signature]
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
MADRAS.
27.1.45

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE NORTH Ayr
FOR THE YEAR 1943-44.

Dr. Board

	Actuals 43-44.	Total.	Final budget appropriation.
OPENING BALANCE.	56872.13.5	56872.13.5	56213
Receipts--Ordinary.			
1. Education tax.	167700.0.0		161250
2. Fees and penalties under the Elementary Education Act.	3061.0.0		
3. Income from Investments etc. Refunds			
4. School fees.			
5. Endowments.	12583.4.0		2580
6. Contributions.	1869.1.2		2000
7. Other receipts.			
8. Government Grant--			
Under Section 37 of the Elementary Education Act.	91980.0.0		91980
Under proviso to section 37 of the Elementary Education Act.	216097.0.0		215770
Compensation in respect of Education tax levied on Profession tax.			
9. Contribution from the General Account.			
(a) For the payment of temporary allowances.			
(b) For other purposes.	72480.0.0		72480
10. Investments realized.			
11. Advances recovered.			
Deduct -- Refunds.			
Deduct amount transferred to Capital.	154.8.0		10000
		549493.13.2	556060
RECEIPTS - CAPITAL.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General Account Ordinary.			
5. Investments realized.			
Add Amount transferred from Ordinary.	154.8.0		10000
		154.8.0	10,000
Total:			
Total, Ordinary and Capital.		549648.5.2	565060
Grand total, including Opening Balance.		606521.2.7	622273
EXPENDITURE-- ORDINARY.			
1. Staff---			
Salaries and allowances--			
Masters--	480907.4.0		485900
Clerks and servants--	10772.10.0		10790
Education tax--Collection charges.			
Contribution to Provident Fund.	22405.0.0		25800
Travelling allowances--	890.15.0		1000
Stipend of teachers sent for training.	523.8.0		2000
		515499.5.0	535490

Expenditure	Actuals 1943-44.	Total	Final budget appropriation
EXPENDITURE ORDINARY. Contd.	515499.50		535490
2. Contingencies and equipments.			
Contingencies.			113000
House rents.	17019.15.8		
Other items.	16239.15.8		20000
Equipment-Furniture and apparatus.	594.0.0		2000
Library books and maps.	45.8.8		2000
Other items.			
3. Prizes and scholarships. Endowments	3398.0.6		3400
4. Repairs to buildings.	2943.9.4		9600
5. Contribution to Panchayats.			
6. Interest on and repayment of debt.	21570.0.0		
7. Investments made.			
8. Advances recoverable.			
Total:		577310.3.6	612060
Expenditure--Capital.			
1. Lands and buildings.	154.8.0		
2. Equipment.			
1. Furniture and apparatus.			
ii. Library books and maps.			
iii. Investments made.			
iv. Other items.			
Total:		154.8.0	10000
Total Expenditure (Ordinary and Capital):		577464.11.6	622060
Total Closing Balance.		29056.7.1	213
Grand total including closing balance.		606521.2.7	622273

District Inspector of L.F. Accounts,
 Vellore.
 21.12.44

Re. 2084-C4-45.
 District Board Office, North Arcot,
 Vellore, dated 7th March 1945.
 Replies to the audit report of the Elementary Education Fund for 1943-44.

- The dearness allowance due to the teachers of Board Elementary schools from August 1942 to February 1943 was paid in the following year i.e., in 1943-44. Hence the extra expenditure was met from the opening balance.
- Replies to the Annual objection statement will be furnished in it.
- An acquittance was received for the sum of Rs. 1-4-0 short paid by money order. This is a small amount. It cannot be treated to have been mis-appropriated when the cash or acquittance was available with the Headmaster. The question as to why the amount was not sent by money order along with the other amount is under investigation.
- A separate garden was not appointed to the school. The sweeper on Rs. 5/- was assisting the pupils and teachers by drawing water from a well. The post of sweeper cum gardener has since been abolished. A sweeper will be appointed changing the designation.
- Pernambut Boys' school was abolished some years ago. This relates to the Board school Parambat in Tirupattur Taluk. The sanctioned strength of the school is three. The sum of Rs. 8-6-0 represents the pay of a second teacher appointed in the place of a permanent teacher on leave.
- The leave memo was modified and the excess leave salary was recovered in Voucher No. 3476 of December 1944 of Vellore Taluk.

(P-T-0)

- 60
10. The teacher who was on Ramzon Holidays for a month proceeded to rejoin duty in time but he was detained in an adjacent village owing to his inability to cross a river which was in floods.
 11. The Director of Public Instruction, Madras has been addressed to sanction the period of two days as special casual leave instead of earned leave granted by the President.
 12. The land assessment was adjusted by transfer to the debit of general fund accounts of the District Board in Vr. No. 52 of January 1945. The land is an acquired site. Land revenue will not be alienated till a school building is constructed on the site.
 13. The acquittances wanted will be shown during local audit.
 14. The difference between the stock account of the District Board Office and the annual statement of the Board Elementary Schools are being rectified. They will be shown during the local audit.
 17. Replies to the annual objection statement will be furnished in it.

ms.8/3.

[Signature]
For President.

Extract from the minutes of proceedings of the District Board, North Arcot passed at its meeting held on 28-3-45.

Resolution No. 591:- Read audit report on the elementary education fund accounts of the District Board, North Arcot for 1943-44 ~~in~~ with replies for approval.

APPROVED.
(True extract)

[Signature]
President.

7-APR 1945

L.F. 443
20.4.45

A 12
17759

Examiner's Office.

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

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

2. Para 7 of the Audit Report: The appointment of a gardener whether independently or in combination with any other post does not appear to be contemplated - vide G.O. No.415, Edn., dated 21-2-1938. In view of the ~~xx~~ fact that the rate of pay of the W Sweeper-gardener is small and may be paid for doing duties as a sweeper alone, as is now proposed to be done, the irregularity may perhaps be condoned.



17759

J. Srinivasan
Assistant Examiner
17.4.45

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

Andi report - 1943-44
Elementary SS. Fund - 652
Dr. G.S. North Amer - 17
Recorded

706 Rand 25.1941 25-24.4 days

Recorded

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Perf of ink end
1/2 2. Para 7 of the andi report
Employment of = gardeners
the expenditure incurred
is satisfied

26.4.45
26.4.45

29.4.45

1/5 45

✓ on 001 North Amer
✓ on Exp. 001
on 001 ink (copy of report)

Note
The objection is not valid in
as much as 'gardening' has been included
in the revised syllabus for elementary schools
since 1929. The post has in question has
been abolished & no action is called for

26.4.45

25.4.45